

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response: Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52(c)

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2015 through November 2017.

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. RATE OF RETURN
C. GAS UTILITIES ONLY

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

Response: Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2016 and 2017.

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

Response: Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2015, 2016 and 2017.

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

Response: Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2017.

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

Response: Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2014, 2015, 2016, and the twelve months ended November 30, 2017.

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2017 and Page 3 at November 30, 2016.

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

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

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

Response: As of November 30, 2017, Deferred Income Taxes associated with deferred purchased gas costs are reflected as follows:

A federal income tax rate of 35% and a state income tax rate of 9.99% has been used to record deferred income taxes. Effective with the 2017 federal return the Company will be following the book method of accounting resulting in \$0 Deferred Income Taxes on deferred purchase gas costs as of December 31, 2017 and forward. The balances on November 30, 2017 were as follows:

Account 283 - Federal Accumulated Deferred Income Taxes (\$1,891,101)
Account 283 - State Accumulated Deferred Income Taxes (\$576,851)

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (b)

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

Response: Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2018 (future test year) and twelve months ending December 31, 2019 (fully projected future test year).

53.52 (c)

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

Response: Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2018 (future test year) and twelve months ending December 31, 2019 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2018 (future test year) and twelve months ending December 31, 2019 (fully projected future test year).

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

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

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

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

17. Prepare a Statement of Income for the various time frames of the rate proceeding including:
- Col. 1 Book recorded statement for the test year.
2 Adjustments to book record to annualize and normalize under present rates.
3 Income statement under present rates after adjustment in Col. 2.
4 Adjustment to Col. 3 for revenue increase requested.
5 Income Statement under requested rates.
- a. Expenses may be summarized by the following expense classifications for purposes of this statement:
- Operating Expenses (by category)
 - Depreciation
 - Amortization
 - Taxes, Other than Income Taxes
 - Total Operating Expense
 - Operating Income Before Taxes
 - Federal Taxes
 - State Taxes
 - Deferred State
 - Income Tax Credits
 - Other Credits
 - Other Credits and Charges, etc.
 - Total Income Taxes
 - Net Utility Operating Income
 - Other Income and Deductions
 - Other Income
 - Detailed listing of Other Income used in Tax Calculation
 - Other Income Deduction
 - Detailed listing
 - Taxes Applicable to Other Income and Deductions
 - Listing

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

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

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

Refer to Exhibit No.2, Schedule No.4, for the Income Statement per books at November 30, 2017.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2019

Line No.	Description	FTY		FPFTY			FPFTY
		Reference	Test Year	Reference	Test Year	Adjustments	@ Proposed Rates
		(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	373,978,562	Exhibit 103	377,099,600	44,199,503	421,299,103
3	Fuel Revenues	Exhibit 103	161,913,940	Exhibit 103	163,506,936	0	163,506,936
4	Rider USP	Exhibit 103	29,177,309	Exhibit 103	29,305,816	2,636,024	31,941,840
5	Gas Procurement Charge	Exhibit 103	2,556,203	Exhibit 103	2,581,692	0	2,581,692
6	Merchant Function Charge	Exhibit 103	1,209,223	Exhibit 103	1,216,174	0	1,216,174
7	Rider CC	Exhibit 103	46,714	Exhibit 103	47,177	0	47,177
8	Total Sales and Transportation Revenue				573,757,395	46,835,527	620,592,922
9	Off System Sales Revenue	Exhibit 103	0	Exhibit 103	0	0	0
10	Late Payment Fees	Exhibit 103	1,235,612	Exhibit 103	1,246,120	101,720	1,347,840
11	Other Operating Revenues (Excl. Transportation)	Exhibit 103	<u>344,604</u>	Exhibit 103	<u>344,604</u>	<u>0</u>	<u>344,604</u>
12	Total Operating Revenues		570,462,167		575,348,119	46,937,247	622,285,366
			0				
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 103	161,913,940	Exhibit 103	163,506,936	0	163,506,936
15	Off System Sales Expense	Exhibit 103	0	Exhibit 103	0	0	0
16	Gas Used in Company Operations		0		0	0	0
17	Operating and Maintenance Expense	Exhibit 104, Sch 1, Pg 2, Col 3	190,657,070	Exhibit 104, Sch 1, Pg 2, Col 6	191,017,256	558,804	191,576,061
18	Depreciation and Amortization	Exhibit 105	63,942,330	Exhibit 105	72,557,195	0	72,557,195
19	Net Salvage Amortized	Exhibit 105	4,189,204	Exhibit 105	4,744,713	0	4,744,713
20	Taxes Other Than Income Taxes	Exhibit 106	<u>3,384,408</u>	Exhibit 106	<u>3,456,803</u>	<u>0</u>	<u>3,456,803</u>
21	Total Operating Revenue Deductions		424,086,952		435,282,902	558,804	435,841,707
22	Operating Income Before Income Taxes		146,375,215		140,065,217	46,378,443	186,443,660
23	Income Taxes	Exhibit 107	25,113,530	Exhibit 107	19,611,902	11,935,613	31,547,515
24	Investment Tax Credit	Exhibit 107	<u>(301,500)</u>	Exhibit 107	<u>(299,568)</u>	<u>0</u>	<u>(299,568)</u>
25	Operating Income		121,563,185		120,752,883	34,442,830	155,195,713
26	Rate Base	Exhibit 108	1,658,931,197	Exhibit 108	1,915,996,457	0	1,915,996,457
27	% Rate of Return Earned on Rate Base		7.33%		6.30%		8.10%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense

FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2019

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> <u>(1)</u> \$
<u>FTY Calculation</u>		
1	Rate Base	1,658,931,197
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.370%</u>
4	Interest Expense	<u>39,316,669</u>
<u>FPFTY Calculation</u>		
5	Rate Base	1,915,996,457
6	Weighted Cost of Short &	
7	Long Term Debt	<u>2.370%</u>
8	Interest Expense	<u>45,409,116</u>

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Proposed Revenue Requirement

FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2019

Line No.	Acct. No.	Description	Detail	Amount
				(1)
				\$
1		Proforma Rate Base at Present Rates		1,915,996,457
2		Return on Rate Base		8.100%
3		Total Requirement		155,195,713
4		Less: Net Operating Income at Present Rates		<u>120,752,883</u>
5		Net Required		34,442,830
6		Revenue Conversion Factor		<u>1.36275815</u>
7		Gross Revenue Requirement		<u><u>46,937,247</u></u>
8		Revenue Conversion Factor:		
9		Operating Revenue		1.00000000
10		Less: Uncollectibles		0.01190535
11		Plus: Late Payments		0.00217186
12		Income Before State Taxes		0.99026651
13		State Income Tax Effect Tax Rate		0.06200175
14		Less: State Income Tax		0.06139826
15		Income Before Federal Taxes		0.92886825
16		Less: Federal Tax @ 21%		<u>0.19506233</u>
17		Adjusted Operating Income		0.73380592
18		Revenue Conversion Factor		1.36275815

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments

FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2019

Line No.	Acct. No.	Description	Amount
			(1)
			\$
1		Additional Revenue Requirement	46,835,527
2	Plus:	Late Payments	<u>101,720</u>
3		Total Revenue Requirement	46,937,247
4	Less:	Uncollectible Accounts Expense	
5		Line 3 X Uncollectible Rate	<u>558,804</u>
6		Income Before State Income Tax	46,378,443
7		State Income Taxes	
8		Exh 107, Pg 17, Col 3 Less Exh 107, Pg 17, Col 2	<u>2,779,924</u>
9		Income Before Federal Income Tax	43,598,519
10		Federal Income Taxes	
11		Line 9 Times 21%	<u>9,155,689</u>
12		Operating Income	<u><u>34,442,830</u></u>

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

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

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

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

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

Response: There are no other divisions operating in Pennsylvania.

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

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(a)

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

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

Response: See Exhibit No. 3.

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

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

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

Response: See Exhibit No. 103, Schedule 7, Pages 6-10

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2017. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2019, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2019, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

Response: See Exhibit No. 103, page 14.

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

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

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

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

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. E

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

Response: Please refer to Exhibit No. 103, Schedule 8, Page 1.

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Page 6 of 15
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,600,750	24,880,177.3	326,453,331	29,410,495	355,863,826
3	Rate Schedule CAP - Residential Sales Service CAP					
4	Residential Distributed Service	269,889	2,513,167.7	29,093,389	(13,437)	29,079,952
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	316,126	8,636,670.9	77,429,274	2,530,569	79,959,843
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	72,700.0	288,617	4,218	292,835
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	818	749,885.2	5,168,674	357,239	5,525,913
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,870,639	27,393,345.0	355,546,720	29,397,058	384,943,778
13	Total Small General Sales Service	316,126	8,636,670.9	77,429,274	2,530,569	79,959,843
14	Total Negotiated Sales Service	12	72,700.0	288,617	4,218	292,835
14	Total Large General Sales Service	<u>818</u>	<u>749,885.2</u>	<u>5,168,674</u>	<u>357,239</u>	<u>5,525,913</u>
15	Total Tariff Sales	4,187,595	36,852,601.1	438,433,285	32,289,084	470,722,369
16	<u>Distribution Service</u>					
17	Rate Schedule RDS - Residential Distribution Service (Choice)					
18	Residential Distribution Service	914,529	6,893,000.0	66,171,469	8,023,538	74,195,007
19	Rate Schedule SCD - Small Commercial Distribution (Choice)					
20	Small Commercial Distribution Service	100,326	2,330,998.2	13,589,480	741,125	14,330,605
21	Rate Schedule SGDS - Small General Distribution Service					
22	Small General Distribution Service	30,171	4,001,159.9	16,200,939	1,186,987	17,387,926

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Page 7 of 15
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,350	6,179,215.2	15,511,256	2,133,781	17,645,037
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,082	20,494,575.9	17,811,142	2,125,720	19,936,862
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	74	2,424,000.0	399,245	25,309	424,554
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	48	2,135,000.0	765,135	12,655	777,790
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	914,529	6,893,000.0	66,171,469	8,023,538	74,195,007
11	Total Small Distribution Service (SCD, SGDS, SDS)	134,847	12,511,373.3	45,301,675	4,061,893	49,363,568
12	Total Large Distribution Service	1,082	20,494,575.9	17,811,142	2,125,720	19,936,862
13	Total Main Line Distribution Service	<u>122</u>	<u>4,559,000.0</u>	<u>1,164,380</u>	<u>37,964</u>	<u>1,202,344</u>
14	Total Distribution Service	1,050,580	44,457,949.2	130,448,666	14,249,115	144,697,781
15	Total Company Throughput by Rate Class					
16	Total Residential	4,785,168	34,286,345.0	421,718,189	37,420,596	459,138,785
17	Total Small Commercial & Industrial	450,973	21,148,044.2	122,730,949	6,592,462	129,323,411
18	Total Large Commercial & Industrial	<u>2,034</u>	<u>25,876,161.1</u>	<u>24,432,813</u>	<u>2,525,141</u>	<u>26,957,954</u>
19	Total Throughput	5,238,175	81,310,550.3	568,881,951	46,538,199	615,420,150
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,235,612	0	1,235,612
22	488 - Miscellaneous Service Revenues			105,936	0	105,936
23	493 - Rent from Gas Property			9,600	0	9,600
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			229,068	0	229,068
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,580,216	0	1,580,216
29	Total Company Revenue			570,462,167	46,538,199	617,000,366

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Page 8 of 15
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1 Rate Schedule RSS - Residential Sales Service						
2	Residential Sales Service	3,633,542	24,988,117.4	328,157,221	29,563,847	357,721,068
3 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
4	Residential Distributed Generation Sales Service	272,190	2,524,483.6	29,242,574	0	29,242,574
5 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
6	Small General Sales Service	318,279	8,867,992.9	79,352,495	2,588,798	81,941,293
7 Rate Schedule NSS - Negotiated Sales Service						
8	540,000 - 1,074,000 Therms	12	72,700.0	288,617	4,218	292,835
9 Rate Schedule LGSS - Large General Sales Service						
10	Large General Sales Service	818	766,053.2	5,272,920	359,308	5,632,228
11 Tariff Sales Summary by Rate Class						
12	Total Residential Sales Service	3,905,732	27,512,601.0	357,399,795	29,563,847	386,963,642
13	Total Small General Sales Service	318,279	8,867,992.9	79,352,495	2,588,798	81,941,293
14	Total Negotiated Sales Service	12	72,700.0	288,617	4,218	292,835
14	Total Large General Sales Service	<u>818</u>	<u>766,053.2</u>	<u>5,272,920</u>	<u>359,308</u>	<u>5,632,228</u>
15	Total Tariff Sales	4,224,841	37,219,347.1	442,313,827	32,516,171	474,829,998
16 <u>Distribution Service</u>						
17 Rate Schedule RDS - Residential Distribution Service (Choice)						
18	Residential Distribution Service	922,450	6,925,000.0	66,540,226	8,066,300	74,606,526
19 Rate Schedule SCD - Small Commercial Distribution (Choice)						
20	Small Commercial Distribution Service	100,779	2,365,979.6	13,767,912	750,094	14,518,006
21 Rate Schedule SGDS - Small General Distribution Service						
22	Small General Distribution Service	30,171	4,058,428.2	16,416,979	1,198,444	17,615,423

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Page 9 of 15
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,350	6,235,631.5	15,635,794	2,140,887	17,776,681
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,082	20,651,944.0	17,899,205	2,125,502	20,024,707
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	74	2,424,000.0	399,245	25,309	424,554
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	48	2,239,000.0	784,207	12,655	796,862
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	922,450	6,925,000.0	66,540,226	8,066,300	74,606,526
11	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3	45,820,685	4,089,425	49,910,110
12	Total Large Distribution Service	1,082	20,651,944.0	17,899,205	2,125,502	20,024,707
13	Total Main Line Distribution Service	<u>122</u>	<u>4,663,000.0</u>	<u>1,183,452</u>	<u>37,964</u>	<u>1,221,416</u>
14	Total Distribution Service	1,058,954	44,899,983.3	131,443,568	14,319,191	145,762,759
15	Total Company Throughput by Rate Class					
16	Total Residential	4,828,182	34,437,601.0	423,940,021	37,630,147	461,570,168
17	Total Small Commercial & Industrial	453,579	21,528,032.2	125,173,180	6,678,223	131,851,403
18	Total Large Commercial & Industrial	<u>2,034</u>	<u>26,153,697.2</u>	<u>24,644,194</u>	<u>2,526,992</u>	<u>27,171,186</u>
19	Total Throughput	5,283,795	82,119,330.4	573,757,395	46,835,362	620,592,757
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,246,120	101,720	1,347,840
22	488 - Miscellaneous Service Revenues			105,936	0	105,936
23	493 - Rent from Gas Property			9,600	0	9,600
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			229,068	0	229,068
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,590,724	101,720	1,692,444
29	Total Company Revenue			575,348,119	46,937,082	622,285,201

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2018

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	352,820,343	(112,347,543)	(22,661,444)	(1,888,262)	(1,124,807)	(24,678)	1,588,622	216,362,231
3	481	Comm/Ind Sales Revenue	79,446,967	(37,349,205)	0	(623,414)	(71,598)	(8,230)	1,673,538	43,068,058
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	432,267,310	(149,696,748)	(22,661,444)	(2,511,676)	(1,196,405)	(32,908)	3,262,160	259,430,289
6	487	Forfeited Discounts	1,219,801	0	0	0	0	0	15,811	1,235,612
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	129,335,190	(9,419,651)	(6,160,122)	0	0	(13,135)	805,991	114,548,273
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	130,899,595	(9,419,651)	(6,160,122)	0	0	(13,135)	821,802	116,128,489
15		TOTAL REVENUE	563,166,905	(159,116,399)	(28,821,566)	(2,511,676)	(1,196,405)	(46,043)	4,083,962	375,558,778
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	27,169,244.5	0.0	0.0	0.0	0.0	0.0	224,100.5	27,393,345.0
18		Commercial Sales	8,893,643.3	0.0	0.0	0.0	0.0	0.0	396,612.0	9,290,255.3
19		Industrial Sales	146,120.6	0.0	0.0	0.0	0.0	0.0	22,880.2	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,209,008.4	0.0	0.0	0.0	0.0	0.0	643,592.7	36,852,601.1
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	6,708,180.5	0.0	0.0	0.0	0.0	0.0	184,819.5	6,893,000.0
25		Commercial Transportation	15,061,651.7	0.0	0.0	0.0	0.0	0.0	(305,700.2)	14,755,951.5
26		Industrial Transportation	23,387,250.8	0.0	0.0	0.0	0.0	0.0	(578,253.1)	22,808,997.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	45,157,083.0	0.0	0.0	0.0	0.0	0.0	(699,133.8)	44,457,949.2
29		TOTAL THROUGHPUT FORECAST	81,366,091.4	0.0	0.0	0.0	0.0	0.0	(55,541.1)	81,310,550.3

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Page 11 of 15
Witness: D. Joe Mays

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	216,362,231	113,274,221	22,847,467	1,903,837	1,134,084	24,880	355,546,720
3	481	Comm/Ind Sales Revenue	43,068,058	39,082,365	0	652,366	75,139	8,637	82,886,565
4	481	Other Sales Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5		TOTAL GAS SERVICE REV	259,430,289	152,356,586	22,847,467	2,556,203	1,209,223	33,517	438,433,285
6	487	Forfeited Discounts	1,235,612	0	0	0	0	0	1,235,612
7	488	Miscellaneous Service Revenues	105,936	0	0	0	0	0	105,936
8	489	Transportation of Gas	114,548,273	9,557,354	6,329,842	0	0	13,197	130,448,666
9	493	Rent from Gas Property	9,600	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14		TOTAL OTHER OPER. REV	116,128,489	9,557,354	6,329,842	0	0	13,197	132,028,882
15		TOTAL REVENUE	375,558,778	161,913,940	29,177,309	2,556,203	1,209,223	46,714	570,462,167
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	27,393,345.0	0.0	0.0	0.0	0.0	0.0	27,393,345.0
18		Commercial Sales	9,290,255.3	0.0	0.0	0.0	0.0	0.0	9,290,255.3
19		Industrial Sales	169,000.8	0.0	0.0	0.0	0.0	0.0	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22		TOTAL GAS SERVICE SALES	36,852,601.1	0.0	0.0	0.0	0.0	0.0	36,852,601.1
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	6,893,000.0	0.0	0.0	0.0	0.0	0.0	6,893,000.0
25		Commercial Transportation	14,755,951.5	0.0	0.0	0.0	0.0	0.0	14,755,951.5
26		Industrial Transportation	22,808,997.7	0.0	0.0	0.0	0.0	0.0	22,808,997.7
27		Unbilled Transportation	<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>
28		TOTAL TRANS VOLUME	44,457,949.2	0.0	0.0	0.0	0.0	0.0	44,457,949.2
29		TOTAL THROUGHPUT FORECAST	81,310,550.3	0.0	0.0	0.0	0.0	0.0	81,310,550.3

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Page 12 of 15
Witness: D. Joe Mays

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	355,546,720	(113,274,221)	(22,847,467)	(1,903,837)	(1,134,084)	(24,880)	(195,260)	216,166,971
3	481	Comm/Ind Sales Revenue	82,886,565	(39,082,365)	0	(652,366)	(75,139)	(8,637)	551,129	43,619,187
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	438,433,285	(152,356,586)	(22,847,467)	(2,556,203)	(1,209,223)	(33,517)	355,869	259,786,158
6	487	Forfeited Discounts	1,235,612	0	0	0	0	0	0	1,235,612
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	130,448,666	(9,557,354)	(6,329,842)	0	0	(13,197)	888,928	115,437,201
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	132,028,882	(9,557,354)	(6,329,842)	0	0	(13,197)	888,928	117,017,417
15		TOTAL REVENUE	570,462,167	(161,913,940)	(29,177,309)	(2,556,203)	(1,209,223)	(46,714)	1,244,797	376,803,575
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	27,393,345.0	0.0	0.0	0.0	0.0	0.0	(79,345.0)	27,314,000.0
18		Commercial Sales	9,290,255.3	0.0	0.0	0.0	0.0	0.0	147,865.0	9,438,120.3
19		Industrial Sales	169,000.8	0.0	0.0	0.0	0.0	0.0	0.0	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,852,601.1	0.0	0.0	0.0	0.0	0.0	68,520.0	36,921,121.1
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	6,893,000.0	0.0	0.0	0.0	0.0	0.0	32,000.0	6,925,000.0
25		Commercial Transportation	14,755,951.5	0.0	0.0	0.0	0.0	0.0	114,029.4	14,869,980.9
26		Industrial Transportation	22,808,997.7	0.0	0.0	0.0	0.0	0.0	798,004.7	23,607,002.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	44,457,949.2	0.0	0.0	0.0	0.0	0.0	944,034.1	45,401,983.3
29		TOTAL THROUGHPUT FORECAST	81,310,550.3	0.0	0.0	0.0	0.0	0.0	1,012,554.1	82,323,104.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Page 14 of 15
Witness: D. Joe Mays

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	355,546,720	(113,274,221)	(22,847,467)	(1,903,837)	(1,134,084)	(24,880)	1,247,484	217,609,715
3	481	Comm/Ind Sales Revenue	82,886,565	(39,082,365)	0	(652,366)	(75,139)	(8,637)	984,626	44,052,684
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5	TOTAL GAS SERVICE REV		438,433,285	(152,356,586)	(22,847,467)	(2,556,203)	(1,209,223)	(33,517)	2,232,110	261,662,399
6	487	Forfeited Discounts	1,235,531	0	0	0	0	0	10,589	1,246,120
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	130,448,666	(9,557,354)	(6,329,842)	0	0	(13,197)	888,928	115,437,201
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14	TOTAL OTHER OPER. REV		132,028,801	(9,557,354)	(6,329,842)	0	0	(13,197)	899,517	117,027,925
15	TOTAL REVENUE		570,462,086	(161,913,940)	(29,177,309)	(2,556,203)	(1,209,223)	(46,714)	3,131,627	378,690,324
16 SALES VOL (Dth) FORECAST										
17	Residential Sales		27,393,345.0	0.0	0.0	0.0	0.0	0.0	119,256.0	27,512,601.0
18	Commercial Sales		9,290,255.3	0.0	0.0	0.0	0.0	0.0	247,490.0	9,537,745.3
19	Industrial Sales		169,000.8	0.0	0.0	0.0	0.0	0.0	0.0	169,000.8
20	Unbilled Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	TOTAL GAS SERVICE SALES		36,852,601.1	0.0	0.0	0.0	0.0	0.0	366,746.0	37,219,347.1
23 TRANSPORTATION VOL (Dth) FORECAST										
24	Residential Transportation		6,893,000.0	0.0	0.0	0.0	0.0	0.0	32,000.0	6,925,000.0
25	Commercial Transportation		14,755,951.5	0.0	0.0	0.0	0.0	0.0	114,029.4	14,869,980.9
26	Industrial Transportation		22,808,997.7	0.0	0.0	0.0	0.0	0.0	296,004.7	23,105,002.4
27	Unbilled Transportation		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	TOTAL TRANS VOLUME		44,457,949.2	0.0	0.0	0.0	0.0	0.0	442,034.1	44,899,983.3
29	TOTAL THROUGHPUT FORECAST		81,310,550.3	0.0	0.0	0.0	0.0	0.0	808,780.1	82,119,330.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Page 15 of 15
Witness: D. Joe Mays

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	217,609,715	113,767,356	22,946,588	1,912,126	1,139,022	24,988	357,399,795
3	481	Comm/Ind Sales Revenue	44,052,684	40,105,762	0	669,566	77,152	8,868	84,914,032
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	261,662,399	153,873,118	22,946,588	2,581,692	1,216,174	33,856	442,313,827
6	487	Forfeited Discounts	1,246,120	0	0	0	0	0	1,246,120
7	488	Miscellaneous Service Revenues	105,936	0	0	0	0	0	105,936
8	489	Transportation of Gas	115,437,201	9,633,818	6,359,228	0	0	13,321	131,443,568
9	493	Rent from Gas Property	9,600	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	117,027,925	9,633,818	6,359,228	0	0	13,321	133,034,292
15		TOTAL REVENUE	378,690,324	163,506,936	29,305,816	2,581,692	1,216,174	47,177	575,348,119
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	27,512,601.0	0.0	0.0	0.0	0.0	0.0	27,512,601.0
18		Commercial Sales	9,537,745.3	0.0	0.0	0.0	0.0	0.0	9,537,745.3
19		Industrial Sales	169,000.8	0.0	0.0	0.0	0.0	0.0	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	37,219,347.1	0.0	0.0	0.0	0.0	0.0	37,219,347.1
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	6,925,000.0	0.0	0.0	0.0	0.0	0.0	6,925,000.0
25		Commercial Transportation	14,869,980.9	0.0	0.0	0.0	0.0	0.0	14,869,980.9
26		Industrial Transportation	23,105,002.4	0.0	0.0	0.0	0.0	0.0	23,105,002.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	44,899,983.3	0.0	0.0	0.0	0.0	0.0	44,899,983.3
29		TOTAL THROUGHPUT FORECAST	82,119,330.4	0.0	0.0	0.0	0.0	0.0	82,119,330.4

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 1
Page 1 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,600,750		16.75	60,312,563	
3	Commodity Charge:					
4	All Gas Consumed		24,880,177.3	5.5316	137,627,189	
5	Rider USP - Universal Service Plan		24,880,177.3	0.9183	22,847,467	
6	Rider CC - Customer Choice		24,880,177.3	0.0010	24,880	
7	Gas Procurement Charge		24,880,177.3	0.0695	<u>1,729,172</u>	
8	Subtotal				222,541,271	
9	STAS				0	
10	Base Rate Revenue				222,541,271	
11	Gas Cost		24,880,177.3	4.1351	102,882,021	
12	Merchant Function Charge		24,880,177.3	0.0414	<u>1,030,039</u>	
13	Total Rate Schedule RSS	3,600,750	24,880,177.3		326,453,331	13.1210
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	269,889		16.75	4,520,641	
16	Commodity Charge:					
17	All Gas Consumed		2,513,167.7	5.5316	13,901,838	
18	Gas Procurement Charge		2,513,167.7	0.0695	<u>174,665</u>	
19	Subtotal				18,597,144	
20	STAS				0	
21	Base Rate Revenue				18,597,144	
22	Gas Cost		2,513,167.7	4.1351	10,392,200	
23	Merchant Function Charge		2,513,167.7	0.0414	<u>104,045</u>	
24	Total Rate Schedule RDGSS	269,889	2,513,167.7		29,093,389	
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	285,053		21.25	6,057,376	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,675,075.4	4.0870	19,107,033	
30	Rider CC - Customer Choice		4,675,075.4	0.0010	4,675	
31	Gas Procurement Charge		4,675,075.4	0.0695	<u>324,918</u>	
32	Subtotal				25,494,002	
33	STAS				0	
34	Base Rate Revenue				25,494,002	
35	Gas Cost		4,675,075.4	4.1351	19,331,904	
36	Merchant Function Charge		4,675,075.4	0.0087	<u>40,673</u>	
37	Total Rate Schedule SGSS	285,053	4,675,075.4		44,866,579	9.5970
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		3,961,595.5	3.6288	14,375,838	
43	Rider CC - Customer Choice		3,961,595.5	0.0010	3,962	
44	Gas Procurement Charge		3,961,595.5	0.0695	<u>275,331</u>	
45	Subtotal				16,146,635	
46	STAS				0	
47	Base Rate Revenue				16,146,635	
48	Gas Cost		3,961,595.5	4.1351	16,381,594	
49	Merchant Function Charge		3,961,595.5	0.0087	<u>34,466</u>	
50	Total Rate Schedule SGSS	31,073	3,961,595.5		32,562,695	8.2196

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 1
Page 2 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,700.0</u>	0.0937	<u>6,812</u>	
6	Subtotal		72,700.0		20,600	
7	STAS				0	
8	Base Rate Revenue				20,600	
9	Gas Cost - Commodity		72,700.0	(workpaper)	263,756	
10	Gas Cost - Demand		550.0		<u>4,261</u>	
11	Total Rate Schedule NSS	12	72,700.0		288,617	3.9700
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,000 Therms Annually	536		229.75	123,146	
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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		419,923.6	2.3050	967,924	
22	> 110,000 to ≤ 540,000 Therms Annually		329,961.6	2.1550	711,067	
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		749,885.2	0.0695	52,117	
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				2,067,824	
32	Gas Cost - ≤ 540,000 Therms Annually		749,885.2	4.1351	3,100,850	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	0	
34	Total Rate Schedule LGSS	818	749,885.2		5,168,674	6.8926
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				216,362,231	
37	STAS				0	
38	Rider USP				22,847,467	
39	Merchant Function Charge				1,134,084	
40	Gas Procurement Charge				1,903,837	
41	Rider CC				24,880	
42	Gas Cost				<u>113,274,221</u>	
43	Total Residential Sales	3,870,639	27,393,345.0		355,546,720	
44	Base Rate Revenue				41,031,751	
45	STAS				0	
46	Merchant Function Charge				75,139	
47	Gas Procurement Charge				600,249	
48	Rider CC				8,637	
49	Gas Cost				<u>35,713,498</u>	
50	Total Small General Sales	316,126	8,636,670.9		77,429,274	
51	Base Rate Revenue				20,600	
52	STAS				0	
53	Gas Cost				<u>268,017</u>	
54	Total Negotiated Sales	12	72,700.0		288,617	
55	Base Rate Revenue				2,015,707	
56	STAS				0	
57	Gas Procurement Charge				52,117	
58	Gas Cost				<u>3,100,850</u>	
59	Total Large General Sales	818	749,885.2		5,168,674	
60	Total Tariff Sales	4,187,595	36,852,601.1		438,433,285	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 1
Page 3 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	914,529		16.75	15,318,361	
3	Commodity Charge:					
4	All Gas Consumed		6,893,000.0	5.5316	38,129,319	
5	Rider USP - Universal Service Plan		6,893,000.0	0.9183	6,329,842	
6	Rider CC		6,893,000.0	0.0010	6,893	
7	Subtotal				59,784,415	
8	STAS				0	
9	Base Rate Revenue				59,784,415	
10	Gas Cost		6,893,000.0	0.9266	<u>6,387,054</u>	
11	Total Rate Schedule RDS	914,529	6,893,000.0		66,171,469	9.5998
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,544		21.25	1,966,560	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,371,505.0	4.0870	5,605,341	
17	Rider CC		1,371,505.0	0.0010	1,372	2,331.0000
18	Subtotal				7,573,273	
19	STAS				0	
20	Base Rate Revenue				7,573,273	
21	Gas Cost		1,371,505.0	0.9266	<u>1,270,837</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,544	1,371,505.0		8,844,110	6.4485
23 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	7,782		48.00	373,536	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		959,493.2	3.6288	3,481,809	
28	Rider CC		959,493.2	0.0010	959	
29	Subtotal				3,856,304	
30	STAS				0	
31	Base Rate Revenue				3,856,304	
32	Gas Cost		959,493.2	0.9266	<u>889,066</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	7,782	959,493.2		4,745,370	4.9457
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		38,546.4	3.9506	152,281	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		208,728.7	3.9506	824,604	
42	Rider CC		247,275.1	0.0010	247	
43	Subtotal				1,211,881	
44	STAS				0	
45	Subtotal				1,211,881	
46	Flex	0	930.0 (workpaper)		2,678	
47	Priority 1 Gas Cost		<u>38,546.4</u>	1.2373	<u>47,693</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	11,047	248,205.1		1,262,252	5.0855

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 1
Page 4 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		778,068.3	3.4923	2,717,248	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,947,757.1	3.4923	10,294,452	
9	Rider CC		3,725,825.4	0.0010	3,726	
10	Subtotal				13,932,226	
11	STAS				0	
12	Subtotal				13,932,226	
13	Flex	24	27,129.4 (workpaper)		43,757	
14	Priority 1 Gas Cost		<u>778,068.3</u>	1.2373	<u>962,704</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,752,954.8		14,938,687	3.9805
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,00 Therms Annually	1,933		229.75	444,107	
19	>110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,00 Therms Annually		1,375,565.3	2.3050	3,170,678	
22	>110,000 to ≤ 540,000 Therms Annually		<u>4,595,049.9</u>	2.1550	<u>9,902,333</u>	
23	Subtotal		5,970,615.2		15,347,609	
24	STAS				0	
25	Flexed Deliveries	0	<u>208,600.0 (workpaper)</u>		<u>163,647</u>	
26	Total Rate Schedule SDS	4,350	6,179,215.2		15,511,256	2.5102
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
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	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,268,002.6	1.2999	4,248,077	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,601,000.0	1.1530	5,304,953	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,209,000.0	1.0347	1,250,952	
38	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.6157	<u>615,700</u>	
39	Total Deliveries		10,078,002.6		11,419,682	
40	Subtotal				13,850,911	
41	STAS				0	
42	Flexed Deliveries	<u>168</u>	<u>10,416,573.3 (workpaper)</u>		<u>3,960,231</u>	
43	Total Rate Schedule LDS	1,082	20,494,575.9		17,811,142	0.8691
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	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
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	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	<u>2,270,000.0 (workpaper)</u>		<u>212,245</u>	
57	Total Rate Schedule MLDS - Class I	74	2,424,000.0		399,245	0.1647

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 1
Page 5 of 15
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	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3874	0	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		0.0		0.0	
12	Subtotal				147,456	
13	STAS				0	
14	Flex	12	2,135,000.0	(workpaper)	617,679	
15	Total Rate Schedule MLDS - Class II	48	2,135,000.0		765,135	0.3584

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,447,680	
18	STAS				0	
19	Rider USP				6,329,842	
20	Rider CC				6,893	
21	Gas Cost				6,387,054	
22	Total Residential Distribution Service	914,529	6,893,000.0		66,171,469	
23	Base Rate Revenue				42,125,071	
24	STAS				0	
25	Rider CC				6,304	
26	Gas Cost				3,170,300	
27	Total Small Distribution Service (SCD, SGDS, SDS)	134,847	12,511,373.3		45,301,675	
28	Base Rate Revenue				17,811,142	
29	STAS				0	
30	Total Large Distribution Service	1,082.0	20,494,575.9		17,811,142	
31	Base Rate Revenue				1,164,380	
32	STAS				0	
33	Total Main Line Distribution Service	122	4,559,000.0		1,164,380	
34	Total Distribution Service	1,050,580	44,457,949.2		130,448,666	

35	Total Company Throughput	5,238,175	81,310,550.3		568,881,951	
----	---------------------------------	-----------	--------------	--	-------------	--

36 Other Operating Revenue

37	487 - Forfeited Discounts				1,235,612	
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				1,580,216	

45	Total Company Revenue				570,462,167	
----	------------------------------	--	--	--	-------------	--

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 6 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,612,995		16.75	60,517,666	
3	Commodity Charge:					
4	All Gas Consumed		24,789,516.4	5.5316	137,125,689	
5	Rider USP - Universal Service Plan		24,789,516.4	0.9183	22,764,213	
6	Rider CC - Customer Choice		24,789,516.4	0.0010	24,790	
7	Gas Procurement Charge		24,789,516.4	0.0695	<u>1,722,871</u>	
8	Subtotal				222,155,229	
9	STAS				<u>0</u>	
10	Base Rate Revenue				222,155,229	
11	Gas Cost		24,789,516.4	4.1351	102,507,129	
12	Merchant Function Charge		24,789,516.4	0.0414	<u>1,026,286</u>	
13	Total Rate Schedule RSS	3,612,995	24,789,516.4		325,688,644	13.1382
14 <u>Rate Schedule CAP - Residential Sales Service CAP</u>						
15	Customer Charge	272,190		16.75	4,559,183	
16	Commodity Charge:					
17	All Gas Consumed		2,524,483.6	5.5316	13,964,433	
18	Gas Procurement Charge		2,524,483.6	0.0695	<u>175,452</u>	
19	Subtotal				18,699,068	
20	STAS				<u>0</u>	
21	Base Rate Revenue				18,699,068	
22	Gas Cost		2,524,483.6	4.1351	10,438,992	
23	Merchant Function Charge		2,524,483.6	0.0414	<u>104,514</u>	
24	Total Rate Schedule CAP	272,190	2,524,483.6		29,242,574	
25 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	285,967		21.25	6,076,799	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,713,354.1	4.0870	19,263,478	
30	Rider CC - Customer Choice		4,713,354.1	0.0010	4,713	
31	Gas Procurement Charge		4,713,354.1	0.0695	<u>327,578</u>	
32	Subtotal				25,672,568	
33	STAS				<u>0</u>	
34	Base Rate Revenue				25,672,568	
35	Gas Cost		4,713,354.1	4.1351	19,490,191	
36	Merchant Function Charge		4,713,354.1	0.0087	<u>41,006</u>	
37	Total Rate Schedule SGSS	285,967	4,713,354.1		45,203,765	9.5906
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		4,055,013.8	3.6288	14,714,834	
43	Rider CC - Customer Choice		4,055,013.8	0.0010	4,055	
44	Gas Procurement Charge		4,055,013.8	0.0695	<u>281,823</u>	
45	Subtotal				16,492,216	
46	STAS				<u>0</u>	
47	Base Rate Revenue				16,492,216	
48	Gas Cost		4,055,013.8	4.1351	16,767,888	
49	Merchant Function Charge		4,055,013.8	0.0087	<u>35,279</u>	
50	Total Rate Schedule SGSS	31,073	4,055,013.8		33,295,383	8.2109

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 7 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,700.0</u>	0.0937	<u>6,812</u>	
6	Subtotal		72,700.0		20,600	
7	STAS				0	
8	Base Rate Revenue				20,600	
9	Gas Cost - Commodity		72,700.0	(workpaper)	263,756	
10	Gas Cost - Demand		660.0		<u>4,261</u>	
11	Total Rate Schedule NSS	12	72,700.0		288,617	3.9700
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,000 Therms Annually	536		229.75	123,146	
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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		429,410.1	2.3050	989,790	
22	> 110,000 to ≤ 540,000 Therms Annually		336,643.1	2.1550	725,466	
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		766,053.2	0.0695	53,241	
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				2,105,213	
32	Gas Cost - ≤ 540,000 Therms Annually		766,053.2	4.1351	3,167,707	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	0	
34	Total Rate Schedule LGSS	818	766,053.2		5,272,920	6.8832
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				216,166,971	
37	STAS				0	
38	Rider USP				22,764,213	
39	Merchant Function Charge				1,130,800	
40	Gas Procurement Charge				1,898,323	
41	Rider CC				24,790	
42	Gas Cost				<u>112,946,121</u>	
43	Total Residential Sales	3,885,185	27,314,000.0		354,931,218	
44	Base Rate Revenue				41,546,615	
45	STAS				0	
46	Merchant Function Charge				76,285	
47	Gas Procurement Charge				609,401	
48	Rider CC				8,768	
49	Gas Cost				<u>36,258,079</u>	
50	Total Small General Sales	317,040	8,768,367.9		78,499,148	
51	Base Rate Revenue				20,600	
52	STAS				0	
53	Gas Cost				<u>268,017</u>	
54	Total Negotiated Sales	12	72,700.0		288,617	
55	Base Rate Revenue				2,051,972	
56	STAS				0	
57	Gas Procurement Charge				53,241	
58	Gas Cost				<u>3,167,707</u>	
59	Total Large General Sales	818	766,053.2		5,272,920	
60	Total Tariff Sales	4,203,055	36,921,121.1		438,991,903	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 8 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	Customer Charge	922,450		16.75	15,451,038	
3	Commodity Charge:					
4	All Gas Consumed		6,925,000.0	5.5316	38,306,330	
5	Rider USP - Universal Service Plan		6,925,000.0	0.9183	6,359,228	
6	Rider CC		6,925,000.0	0.0010	6,925	
7	Subtotal				60,123,521	
8	STAS				0	
9	Base Rate Revenue				60,123,521	
10	Gas Cost		6,925,000.0	0.9266	<u>6,416,705</u>	
11	Total Rate Schedule RDS	922,450	6,925,000.0		66,540,226	9.6087
12 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,997		21.25	1,976,186	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,392,058.1	4.0870	5,689,341	
17	Rider CC		1,392,058.1	0.0010	1,392	
18	Subtotal				7,666,919	
19	STAS				0	
20	Base Rate Revenue				7,666,919	
21	Gas Cost		1,392,058.1	0.9266	<u>1,289,881</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,997	1,392,058.1		8,956,800	6.4342
23 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	7,782		48.00	373,536	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		973,921.5	3.6288	3,534,166	
28	Rider CC		973,921.5	0.0010	974	
29	Subtotal				3,908,676	
30	STAS				0	
31	Base Rate Revenue				3,908,676	
32	Gas Cost		973,921.5	0.9266	<u>902,436</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	7,782	973,921.5		4,811,112	4.9399
34 <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
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		39,105.1	3.9506	154,489	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		211,848.4	3.9506	836,928	
42	Rider CC		250,953.5	0.0010	251	
43	Subtotal				1,226,417	
44	STAS				0	
45	Subtotal				1,226,417	
46	Flex	0	930.0 (workpaper)		2,678	
47	Priority 1 Gas Cost		<u>39,105.1</u>	1.2373	<u>48,385</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	11,047	251,883.5		1,277,480	5.0717

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 9 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		789,146.4	3.4923	2,755,936	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,990,230.0	3.4923	10,442,780	
9	Rider CC		3,779,376.4	0.0010	3,779	
10	Subtotal				14,119,295	
11	STAS				0	
12	Subtotal				14,119,295	
13	Flex	24	27,168.3	(workpaper)	43,793	
14	Priority 1 Gas Cost		<u>789,146.4</u>	1.2373	<u>976,411</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,806,544.7		15,139,499	3.9772
16 Rate Schedule SDS - Small Distribution Service						
17	Customer Charge:					
18	> 64,400 to ≤ 110,00 Therms Annually	1,933		229.75	444,107	
19	>110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,00 Therms Annually		1,395,304.1	2.3050	3,216,176	
22	>110,000 to ≤ 540,000 Therms Annually		<u>4,631,727.4</u>	2.1550	<u>9,981,373</u>	
23	Subtotal		6,027,031.5		15,472,147	
24	STAS				0	
25	Flexed Deliveries	0	<u>208,600.0</u>	(workpaper)	<u>163,647</u>	
26	Total Rate Schedule SDS	4,350	6,235,631.5		15,635,794	2.5075
27 Rate Schedule LDS - Large Distribution Service						
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
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	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.2999	4,238,052	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.1530	5,337,237	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.0347	1,256,126	
38	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.6157	<u>615,700</u>	
39	Total Deliveries		10,103,291.1		11,447,115	
40	Subtotal				13,878,344	
41	STAS				0	
42	Flexed Deliveries	168	<u>10,548,652.9</u>	(workpaper)	<u>4,020,861</u>	
43	Total Rate Schedule LDS	1,082	20,651,944.0		17,899,205	0.8667
44 Rate Schedule MLDS - Main Line Distribution Service - Class I						
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	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
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	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	<u>2,270,000.0</u>	(workpaper)	<u>212,245</u>	
57	Total Rate Schedule MLDS - Class I	74	2,424,000.0		399,245	0.1647

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 10 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule 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	0.4479	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3874	0	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		0.0		0.0	
12	Subtotal				147,456	
13	STAS				0	
14	Flex	24	2,741,000.0 (workpaper)		636,751	
15	Total Rate Schedule MLDS - Class II	60	2,741,000.0		784,207	0.2861

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,757,368	
18	STAS				0	
19	Rider USP				6,359,228	
20	Rider CC				6,925	
21	Gas Cost				6,416,705	
22	Total Residential Distribution Service	922,450	6,925,000.0		66,540,226	
23	Base Rate Revenue				42,597,176	
24	STAS				0	
25	Rider CC				6,396	
26	Gas Cost				3,217,113	
27	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3		45,820,685	
28	Base Rate Revenue				17,899,205	
29	STAS				0	
30	Total Large Distribution Service	1,082.0	20,651,944.0		17,899,205	
31	Base Rate Revenue				1,183,452	
32	STAS				0	
33	Total Main Line Distribution Service	134	5,165,000.0		1,183,452	
34	Total Distribution Service	1,058,966	45,401,983.3		131,443,568	

35	Total Company Throughput	5,262,021	82,323,104.4		570,435,471	
----	---------------------------------	-----------	--------------	--	-------------	--

36 Other Operating Revenue

37	487 - Forfeited Discounts				1,235,612	
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				1,580,216	

45	Total Company Revenue				572,015,687	
----	------------------------------	--	--	--	-------------	--

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 1
Page 11 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,633,542		16.75	60,861,829	
3	Commodity Charge:					
4	All Gas Consumed		24,988,117.4	5.5316	138,224,270	
5	Rider USP - Universal Service Plan		24,988,117.4	0.9183	22,946,588	
6	Rider CC - Customer Choice		24,988,117.4	0.0010	24,988	
7	Gas Procurement Charge		24,988,117.4	0.0695	<u>1,736,674</u>	
8	Subtotal				223,794,349	
9	STAS				0	
10	Base Rate Revenue				223,794,349	
11	Gas Cost		24,988,117.4	4.1351	103,328,364	
12	Merchant Function Charge		24,988,117.4	0.0414	<u>1,034,508</u>	
13	Total Rate Schedule RSS	3,633,542	24,988,117.4		328,157,221	13.1325
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	272,190		16.75	4,559,183	
16	Commodity Charge:					
17	All Gas Consumed		2,524,483.6	5.5316	13,964,433	
18	Gas Procurement Charge		2,524,483.6	0.0695	<u>175,452</u>	
19	Subtotal				18,699,068	
20	STAS				0	
21	Base Rate Revenue				18,699,068	
22	Gas Cost		2,524,483.6	4.1351	10,438,992	
23	Merchant Function Charge		2,524,483.6	0.0414	<u>104,514</u>	
24	Total Rate Schedule CAP	272,190	2,524,483.6		29,242,574	
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	287,206		21.25	6,103,128	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,812,979.1	4.0870	19,670,646	
30	Rider CC - Customer Choice		4,812,979.1	0.0010	4,813	
31	Gas Procurement Charge		4,812,979.1	0.0695	<u>334,502</u>	
32	Subtotal				26,113,089	
33	STAS				0	
34	Base Rate Revenue				26,113,089	
35	Gas Cost		4,812,979.1	4.1351	19,902,150	
36	Merchant Function Charge		4,812,979.1	0.0087	<u>41,873</u>	
37	Total Rate Schedule SGSS	287,206	4,812,979.1		46,057,112	9.5694
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		4,055,013.8	3.6288	14,714,834	
43	Rider CC - Customer Choice		4,055,013.8	0.0010	4,055	
44	Gas Procurement Charge		4,055,013.8	0.0695	<u>281,823</u>	
45	Subtotal				16,492,216	
46	STAS				0	
47	Base Rate Revenue				16,492,216	
48	Gas Cost		4,055,013.8	4.1351	16,767,888	
49	Merchant Function Charge		4,055,013.8	0.0087	<u>35,279</u>	
50	Total Rate Schedule SGSS	31,073	4,055,013.8		33,295,383	8.2109

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 1
Page 12 of 15
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 NSS - Negotiated Sales Service						
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,700.0</u>	0.0937	<u>6,812</u>	
6	Subtotal		72,700.0		20,600	
7	STAS				<u>0</u>	
8	Base Rate Revenue				20,600	
9	Gas Cost - Commodity		72,700.0 (workpaper)		263,756	
10	Gas Cost - Demand		550.0		<u>4,261</u>	
11	Total Rate Schedule NSS	12	72,700.0		288,617	3.9700
12 Rate Schedule LGSS - Large General Sales Service						
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	536		229.75	123,146	
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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		429,410.1	2.3050	989,790	
22	> 110,000 to ≤ 540,000 Therms Annually		336,643.1	2.1550	725,466	
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		766,053.2	0.0695	53,241	
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				<u>0</u>	
31	Base Rate Revenue				2,105,213	
32	Gas Cost - ≤ 540,000 Therms Annually		766,053.2	4.1351	3,167,707	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	<u>0</u>	
34	Total Rate Schedule LGSS	818	766,053.2		5,272,920	6.8832
35 Tariff Sales Summary by Rate Class						
36	Base Rate Revenue				217,609,715	
37	STAS				0	
38	Rider USP				22,946,588	
39	Merchant Function Charge				1,139,022	
40	Gas Procurement Charge				1,912,126	
41	Rider CC				24,988	
42	Gas Cost				<u>113,767,356</u>	
43	Total Residential Sales	3,905,732	27,512,601.0		357,399,795	
44	Base Rate Revenue				41,980,112	
45	STAS				0	
46	Merchant Function Charge				77,152	
47	Gas Procurement Charge				616,325	
48	Rider CC				8,868	
49	Gas Cost				<u>36,670,038</u>	
50	Total Small General Sales	318,279	8,867,992.9		79,352,495	
51	Base Rate Revenue				20,600	
52	STAS				0	
53	Gas Cost				<u>268,017</u>	
54	Total Negotiated Sales	12	72,700.0		288,617	
55	Base Rate Revenue				2,051,972	
56	STAS				0	
57	Gas Procurement Charge				53,241	
58	Gas Cost				<u>3,167,707</u>	
59	Total Large General Sales	818	766,053.2		5,272,920	
60	Total Tariff Sales	4,224,841	37,219,347.1		442,313,827	

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 1
 Page 13 of 15
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	922,450		16.75	15,451,038	
3	Commodity Charge:					
4	All Gas Consumed		6,925,000.0	5.5316	38,306,330	
5	Rider USP - Universal Service Plan		6,925,000.0	0.9183	6,359,228	
6	Rider CC		6,925,000.0	0.0010	<u>6,925</u>	
7	Subtotal				60,123,521	
8	STAS				<u>0</u>	
9	Base Rate Revenue				60,123,521	
10	Gas Cost		6,925,000.0	0.9266	<u>6,416,705</u>	
11	Total Rate Schedule RDS	922,450	6,925,000.0		66,540,226	9.6087
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,997		21.25	1,976,186	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,392,058.1	4.0870	5,689,341	
17	Rider CC		1,392,058.1	0.0010	<u>1,392</u>	
18	Subtotal				7,666,919	
19	STAS				<u>0</u>	
20	Base Rate Revenue				7,666,919	
21	Gas Cost		1,392,058.1	0.9266	<u>1,289,881</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,997	1,392,058.1		8,956,800	6.4342
23 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	7,782		48.00	373,536	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		973,921.5	3.6288	3,534,166	
28	Rider CC		973,921.5	0.0010	<u>974</u>	
29	Subtotal				3,908,676	
30	STAS				<u>0</u>	
31	Base Rate Revenue				3,908,676	
32	Gas Cost		973,921.5	0.9266	<u>902,436</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	7,782	973,921.5		4,811,112	4.9399
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		39,105.1	3.9506	154,489	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>211,848.4</u>	3.9506	836,928	
42	Rider CC		250,953.5	0.0010	<u>251</u>	
43	Subtotal				1,226,417	
44	STAS				<u>0</u>	
45	Subtotal				1,226,417	
46	Flex	0	930.0 (workpaper)		2,678	
47	Priority 1 Gas Cost		<u>39,105.1</u>	1.2373	<u>48,385</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	11,047	251,883.5		1,277,480	5.0717

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 1
Page 14 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		789,146.4	3.4923	2,755,936	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,990,230.0</u>	3.4923	10,442,780	
9	Rider CC		3,779,376.4	0.0010	3,779	
10	Subtotal				14,119,295	
11	STAS				0	
12	Subtotal				14,119,295	
13	Flex	24	27,168.3	(workpaper)	43,793	
14	Priority 1 Gas Cost		<u>789,146.4</u>	1.2373	976,411	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,806,544.7		15,139,499	3.9772
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,00 Therms Annually	1,933		229.75	444,107	
19	>110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,00 Therms Annually		1,395,304.1	2.3050	3,216,176	
22	>110,000 to ≤ 540,000 Therms Annually		<u>4,631,727.4</u>	2.1550	9,981,373	
23	Subtotal		6,027,031.5		15,472,147	
24	STAS				0	
25	Flexed Deliveries	0	<u>208,600.0</u>	(workpaper)	163,647	
26	Total Rate Schedule SDS	4,350	6,235,631.5		15,635,794	2.5075
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
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	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.2999	4,238,052	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.1530	5,337,237	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.0347	1,256,126	
38	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.6157	<u>615,700</u>	
39	Total Deliveries		10,103,291.1		11,447,115	
40	Subtotal				13,878,344	
41	STAS				0	
42	Flexed Deliveries	168	<u>10,548,652.9</u>	(workpaper)	4,020,861	
43	Total Rate Schedule LDS	1,082	20,651,944.0		17,899,205	0.8667
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	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
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	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	<u>2,270,000.0</u>	(workpaper)	212,245	
57	Total Rate Schedule MLDS - Class I	74	2,424,000.0		399,245	0.1647

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 1
Page 15 of 15
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule 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	<u>0</u>		7,322.00	<u>0</u>	
6	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0.4479	0
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0.3874	0
10	> 7,500,000 Therms Annually			<u>0.0</u>	0.3355	<u>0</u>
11	Total Deliveries			0.0		0.0
12	Subtotal				147,456	
13	STAS				0	
14	Flex	<u>12</u>	<u>2,239,000.0</u> (workpaper)		<u>636,751</u>	
15	Total Rate Schedule MLDS - Class II	48	2,239,000.0		784,207	0.3502

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,757,368	
18	STAS				0	
19	Rider USP				6,359,228	
20	Rider CC				6,925	
21	Gas Cost				<u>6,416,705</u>	
22	Total Residential Distribution Service	922,450	6,925,000.0		66,540,226	
23	Base Rate Revenue				42,597,176	
24	STAS				0	
25	Rider CC				6,396	
26	Gas Cost				<u>3,217,113</u>	
27	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3		45,820,685	
28	Base Rate Revenue				17,899,205	
29	STAS				<u>0</u>	
30	Total Large Distribution Service	1,082.0	20,651,944.0		17,899,205	
31	Base Rate Revenue				1,183,452	
32	STAS				<u>0</u>	
33	Total Main Line Distribution Service	122	4,663,000.0		1,183,452	
34	Total Distribution Service	1,058,954	44,899,983.3		131,443,568	

35	Total Company Throughput	5,283,795	82,119,330.4		573,757,395	
----	---------------------------------	-----------	--------------	--	-------------	--

36 Other Operating Revenue						
37	487 - Forfeited Discounts				1,246,120	
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				<u>0</u>	
44	Total Other Operating Revenue				1,590,724	

45	Total Company Revenue				575,348,119	
----	------------------------------	--	--	--	-------------	--

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 2
Page 1 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RSS - Residential Sales Service							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,522,802	0	24,290	(5,832)	0	59,490	3,600,750
4	Rate Schedule CAP - Residential Sales Service CAP							
5	RESIDENTIAL							
6	Total Rate Schedule CAP	265,158	0	0	0	0	4,731	269,889
7	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	282,466	0	3,034	(2,382)	0	1,704	284,822
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	231	0	0	0	0	0	231
12	Total Rate Schedule SGSS ≤ 6,440 Therms	282,697	0	3,034	(2,382)	0	1,704	285,053
13	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	30,529	0	0	0	0	77	30,606
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	466	0	0	0	0	1	467
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	30,995	0	0	0	0	78	31,073
19	Rate Schedule NSS - Negotiated Sales Service							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	Rate Schedule LGSS - Large General Sales Service							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,000 Therms Annually	488	0	0	0	0	0	488
28	>110,000 to ≤ 540,000 Therms Annually	258	0	0	0	0	0	258
29	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
30	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
33	Total Commercial Bills Under LGSS	746	0	0	0	0	0	746
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,000 Therms Annually	48	0	0	0	0	0	48
36	>110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
37	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
38	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under LGSS	72	0	0	0	0	0	72
42	Total Rate Schedule LGSS	818	0	0	0	0	0	818

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 2
Page 2 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1 Tariff Sales Summary by Customer Class								
2	Total Residential Sales	3,787,960	0	24,290	(5,832)	0	64,221	3,870,639
3	Total Commercial Sales	313,753	0	3,034	(2,382)	0	1,781	316,186
4	Total Industrial Sales	<u>769</u>	0	0	0	0	1	<u>770</u>
5	Total Tariff Sales	4,102,482	0	27,324	(8,214)	0	66,003	4,187,595
6 Rate Schedule RDS - Residential Distribution Service (Choice)								
7 RESIDENTIAL								
8	Total Rate Schedule RDS	908,546	0	0	0	0	5,983	914,529
9 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
10 COMMERCIAL								
11	Less Than 6,440 Therms Annually	92,233	0	0	0	0	311	92,544
12 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
13 COMMERCIAL								
14	6,440 - 64,400 Therms Annually	<u>7,767</u>	0	0	0	0	15	<u>7,782</u>
15	Total Rate Schedule SCD	100,000	0	0	0	0	326	100,326
16 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
17 COMMERCIAL								
18	Less Than 6,440 Therms Annually	10,915	0	0	0	0	37	10,952
19	Flex	0	0	0	0	0	0	0
20	Total Commercial Bills Under SGDS	10,915	0	0	0	0	37	10,952
21 INDUSTRIAL								
22	Less Than 6,440 Therms Annually	94	0	0	0	0	1	95
23	Flex	0	0	0	0	0	0	0
24	Total Industrial Bills Under SGDS	94	0	0	0	0	1	95
25	Total Rate Schedule SGDS ≤ 6,440 Therms	11,009	0	0	0	0	38	11,047
26 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
27 COMMERCIAL								
28	6,440 - 64,400 Therms Annually	18,617	0	0	0	0	62	18,679
29	Flex	24	0	0	0	0	0	24
30	Total Commercial Bills Under SGDS	18,641	0	0	0	0	62	18,703
31 INDUSTRIAL								
32	6,440 - 64,400 Therms Annually	420	0	0	0	0	1	421
33	Flex	0	0	0	0	0	0	0
34	Total Industrial Bills Under SGDS	420	0	0	0	0	1	421
35	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,061	0	0	0	0	63	19,124
36 Rate Schedule SDS - Small Distribution Service								
37 COMMERCIAL								
38	> 64,400 to ≤ 110,00 Therms Annually	1,697	0	0	0	0	7	1,704
39	>110,000 to ≤ 540,000 Therms Annually	1,524	0	0	0	0	4	1,528
40	Flex	0	0	0	0	0	0	0
41	Total Commercial Bills Under SDS	3,221	0	0	0	0	11	3,232

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 2
Page 3 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	INDUSTRIAL								
2	> 64,400 to ≤ 110,000 Therms Annually	228	0	0	0	0	1	229	
3	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889	
4	Flex	0	0	0	0	0	0	0	
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	2	1,118	
6	Total Rate Schedule SDS	4,337	0	0	0	0	13	4,350	
7	<u>Rate Schedule LDS - Large Distribution Service</u>								
8	COMMERCIAL								
9	> 540,000 to ≤ 1,074,000 Therms Annually	228	0	0	0	0	1	229	
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	72	0	0	0	0	0	72	
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
13	Flex	12	0	0	0	0	0	12	
14	Total Commercial Bills Under LDS	312	0	0	0	0	1	313	
15	<u>Rate Schedule LDS - Large Distribution Service</u>								
16	INDUSTRIAL								
17	> 540,000 to ≤ 1,074,000 Therms Annually	300	0	0	0	0	1	301	
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240	
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60	
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
21	Flex	156	0	0	0	0	0	156	
22	Total Industrial Bills Under LDS	768	0	0	0	0	1	769	
23	Total Rate Schedule LDS	1,080	0	0	0	0	2	1,082	
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>								
25	COMMERCIAL								
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	2	2	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	2	14	
32	Flex	0	0	0	0	0	0	0	
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	2	14	
34	INDUSTRIAL								
35	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12	
36	> 540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
39	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
40	Industrial Bills Under MLDS - Class I	60	0	0	0	0	0	60	
41	Flex	0	0	0	0	0	0	0	
42	Total Industrial Bills Under MLDS I	60	0	0	0	0	0	60	
43	Total Rate Schedule MLDS - Class I	72	0	0	0	0	2	74	
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>								
45	COMMERCIAL								
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
48	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0	
50	Flex	0	0	0	0	0	0	0	
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 2
Page 4 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	36	0	0	0	0	0	36
6	Flex	24	(12)	0	0	0	0	12
7	Total Industrial Bills Under MLDS II	60	(12)	0	0	0	0	48
8	Total Rate Schedule MLDS - Class II	60	(12)	0	0	0	0	48
9	Distribution Service Summary by Customer Class							
10	Total Residential	908,546	0	0	0	0	5,983	914,529
11	Total Commercial	133,101	0	0	0	0	439	133,540
12	Total Industrial	<u>2,518</u>	(12)	0	0	0	5	<u>2,511</u>
13	Total Distribution Service	1,044,165	(12)	0	0	0	6,427	1,050,580
14	Total Company Throughput	5,146,647	(12)	27,324	(8,214)	0	72,430	5,238,175

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 5 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,553,505	0	0	0	0	59,490	3,612,995
4	<u>Rate ScheduleCAP - Residential Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule CAP	267,459	0	0	0	0	4,731	272,190
7	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	284,032	0	0	0	0	1,704	285,736
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	231	0	0	0	0	0	231
12	Total Rate Schedule SGSS ≤ 6,440 Therms	284,263	0	0	0	0	1,704	285,967
13	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	30,529	0	0	0	0	77	30,606
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	466	0	0	0	0	1	467
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	30,995	0	0	0	0	78	31,073
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	<u>Rate Schedule LGSS - Large General Sales Service</u>							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,00 Therms Annually	488	0	0	0	0	0	488
28	>110,000 to ≤ 540,000 Therms Annually	258	0	0	0	0	0	258
29	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
30	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
33	Total Commercial Bills Under LGSS	746	0	0	0	0	0	746
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,00 Therms Annually	48	0	0	0	0	0	48
36	>110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
37	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
38	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under LGSS	72	0	0	0	0	0	72
42	Total Rate Schedule LGSS	818	0	0	0	0	0	818

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 6 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finald Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1 Tariff Sales Summary by Customer Class								
2	Total Residential Sales	3,820,964	0	0	0	0	64,221	3,885,185
3	Total Commercial Sales	315,319	0	0	0	0	1,781	317,100
4	Total Industrial Sales	769	0	0	0	0	1	770
5	Total Tariff Sales	4,137,052	0	0	0	0	66,003	4,203,055
6 Rate Schedule RDS - Residential Distribution Service (Choice)								
7 RESIDENTIAL								
8	Total Rate Schedule RDS	916,467	0	0	0	0	5,983	922,450
9 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
10 COMMERCIAL								
11	Less Than 6,440 Therms Annually	92,686	0	0	0	0	311	92,997
12 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
13 COMMERCIAL								
14	6,440 - 64,400 Therms Annually	7,767	0	0	0	0	15	7,782
15	Total Rate Schedule SCD	100,453	0	0	0	0	326	100,779
16 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
17 COMMERCIAL								
18	Less Than 6,440 Therms Annually	10,915	0	0	0	0	37	10,952
19	Flex	0	0	0	0	0	0	0
20	Total Commercial Bills Under SGDS	10,915	0	0	0	0	37	10,952
21 INDUSTRIAL								
22	Less Than 6,440 Therms Annually	94	0	0	0	0	1	95
23	Flex	0	0	0	0	0	0	0
24	Total Industrial Bills Under SGDS	94	0	0	0	0	1	95
25	Total Rate Schedule SGDS ≤ 6,440 Therms	11,009	0	0	0	0	38	11,047
26 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
27 COMMERCIAL								
28	6,440 - 64,400 Therms Annually	18,617	0	0	0	0	62	18,679
29	Flex	24	0	0	0	0	0	24
30	Total Commercial Bills Under SGDS	18,641	0	0	0	0	62	18,703
31 INDUSTRIAL								
32	6,440 - 64,400 Therms Annually	420	0	0	0	0	1	421
33	Flex	0	0	0	0	0	0	0
34	Total Industrial Bills Under SGDS	420	0	0	0	0	1	421
35	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,061	0	0	0	0	63	19,124
36 Rate Schedule SDS - Small Distribution Service								
37 COMMERCIAL								
38	> 64,400 to ≤ 110,000 Therms Annually	1,697	0	0	0	0	7	1,704
39	>110,000 to ≤ 540,000 Therms Annually	1,524	0	0	0	0	4	1,528
40	Flex	0	0	0	0	0	0	0
41	Total Commercial Bills Under SDS	3,221	0	0	0	0	11	3,232

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 2
 Page 7 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	INDUSTRIAL							
2	> 64,400 to ≤ 110,00 Therms Annually	228	0	0	0	0	1	229
3	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
4	Flex	0	0	0	0	0	0	0
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	2	1,118
6	Total Rate Schedule SDS	4,337	0	0	0	0	13	4,350
7	<u>Rate Schedule LDS - Large Distribution Service</u>							
8	COMMERCIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	228	0	0	0	0	1	229
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	72	0	0	0	0	0	72
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	Flex	12	0	0	0	0	0	12
14	Total Commercial Bills Under LDS	312	0	0	0	0	1	313
15	<u>Rate Schedule LDS - Large Distribution Service</u>							
16	INDUSTRIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	300	0	0	0	0	1	301
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
21	Flex	156	0	0	0	0	0	156
22	Total Industrial Bills Under LDS	768	0	0	0	0	1	769
23	Total Rate Schedule LDS	1,080	0	0	0	0	2	1,082
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
25	COMMERCIAL							
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	2	2
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	2	14
32	Flex	0	0	0	0	0	0	0
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	2	14
34	INDUSTRIAL							
35	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
36	> 540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
40	Industrial Bills Under MLDS - Class I	60	0	0	0	0	0	60
41	Flex	0	0	0	0	0	0	0
42	Total Industrial Bills Under MLDS I	60	0	0	0	0	0	60
43	Total Rate Schedule MLDS - Class I	72	0	0	0	0	2	74
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
45	COMMERCIAL							
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
48	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
50	Flex	0	0	0	0	0	0	0
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 2
 Page 8 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	36	0	0	0	0	0	36
6	Flex	24	0	0	0	0	0	24
7	Total Industrial Bills Under MLDS II	60	0	0	0	0	0	60
8	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60
9	Distribution Service Summary by Customer Class							
10	Total Residential	916,467	0	0	0	0	5,983	922,450
11	Total Commercial	133,554	0	0	0	0	439	133,993
12	Total Industrial	2,518	0	0	0	0	5	2,523
13	Total Distribution Service	1,052,539	0	0	0	0	6,427	1,058,966
14	Total Company Throughput	5,189,591	0	0	0	0	72,430	5,262,021

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 2
Page 9 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,553,505	0	26,457	(5,910)	0	59,490	3,633,542
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
5	RESIDENTIAL							
6	Total Rate Schedule CAP	267,459	0	0	0	0	4,731	272,190
7	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	284,032	0	3,639	(2,400)	0	1,704	286,975
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	231	0	0	0	0	0	231
12	Total Rate Schedule SGSS ≤ 6,440 Therms	284,263	0	3,639	(2,400)	0	1,704	287,206
13	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	30,529	0	0	0	0	77	30,606
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	466	0	0	0	0	1	467
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	30,995	0	0	0	0	78	31,073
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	<u>Rate Schedule LGSS - Large General Sales Service</u>							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,000 Therms Annually	488	0	0	0	0	0	488
28	> 110,000 to ≤ 540,000 Therms Annually	258	0	0	0	0	0	258
29	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	> 3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
33	Total Commercial Bills Under LGSS	746	0	0	0	0	0	746
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,000 Therms Annually	48	0	0	0	0	0	48
36	> 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
37	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
38	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	> 3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under LGSS	72	0	0	0	0	0	72
42	Total Rate Schedule LGSS	818	0	0	0	0	0	818

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 2
Page 10 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	3,820,964	0	26,457	(5,910)	0	64,221	3,905,732
3	Total Commercial Sales	315,319	0	3,639	(2,400)	0	1,781	318,339
4	Total Industrial Sales	<u>769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>770</u>
5	Total Tariff Sales	4,137,052	0	30,096	(8,310)	0	66,003	4,224,841
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	R E S I D E N T I A L							
8	Total Rate Schedule RDS	916,467	0	0	0	0	5,983	922,450
9	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
10	C O M M E R C I A L							
11	Less Than 6,440 Therms Annually	92,686	0	0	0	0	311	92,997
12	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
13	C O M M E R C I A L							
14	6,440 - 64,400 Therms Annually	<u>7,767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>7,782</u>
15	Total Rate Schedule SCD	100,453	0	0	0	0	326	100,779
16	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
17	C O M M E R C I A L							
18	Less Than 6,440 Therms Annually	10,915	0	0	0	0	37	10,952
19	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	Total Commercial Bills Under SGDS	10,915	0	0	0	0	37	10,952
21	I N D U S T R I A L							
22	Less Than 6,440 Therms Annually	94	0	0	0	0	1	95
23	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	Total Industrial Bills Under SGDS	94	0	0	0	0	1	95
25	Total Rate Schedule SGDS ≤ 6,440 Therms	11,009	0	0	0	0	38	11,047
26	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
27	C O M M E R C I A L							
28	6,440 - 64,400 Therms Annually	18,617	0	0	0	0	62	18,679
29	Flex	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>
30	Total Commercial Bills Under SGDS	18,641	0	0	0	0	62	18,703
31	I N D U S T R I A L							
32	6,440 - 64,400 Therms Annually	420	0	0	0	0	1	421
33	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	Total Industrial Bills Under SGDS	420	0	0	0	0	1	421
35	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,061	0	0	0	0	63	19,124
36	Rate Schedule SDS - Small Distribution Service							
37	C O M M E R C I A L							
38	> 64,400 to ≤ 110,00 Therms Annually	1,697	0	0	0	0	7	1,704
39	>110,000 to ≤ 540,000 Therms Annually	1,524	0	0	0	0	4	1,528
40	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	Total Commercial Bills Under SDS	3,221	0	0	0	0	11	3,232

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 2
 Page 11 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	INDUSTRIAL							
2	> 64,400 to ≤ 110,00 Therms Annually	228	0	0	0	0	1	229
3	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
4	Flex	0	0	0	0	0	0	0
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	2	1,118
6	Total Rate Schedule SDS	4,337	0	0	0	0	13	4,350
7	<u>Rate Schedule LDS - Large Distribution Service</u>							
8	COMMERCIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	228	0	0	0	0	1	229
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	72	0	0	0	0	0	72
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	Flex	12	0	0	0	0	0	12
14	Total Commercial Bills Under LDS	312	0	0	0	0	1	313
15	<u>Rate Schedule LDS - Large Distribution Service</u>							
16	INDUSTRIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	300	0	0	0	0	1	301
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
21	Flex	156	0	0	0	0	0	156
22	Total Industrial Bills Under LDS	768	0	0	0	0	1	769
23	Total Rate Schedule LDS	1,080	0	0	0	0	2	1,082
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
25	COMMERCIAL							
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	2	2
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	2	14
32	Flex	0	0	0	0	0	0	0
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	2	14
34	INDUSTRIAL							
35	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
36	> 540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
40	Industrial Bills Under MLDS - Class I	60	0	0	0	0	0	60
41	Flex	0	0	0	0	0	0	0
42	Total Industrial Bills Under MLDS I	60	0	0	0	0	0	60
43	Total Rate Schedule MLDS - Class I	72	0	0	0	0	2	74
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
45	COMMERCIAL							
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
48	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
50	Flex	0	0	0	0	0	0	0
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 2
 Page 12 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	36	0	0	0	0	0	36
6	Flex	24	(12)	0	0	0	0	12
7	Total Industrial Bills Under MLDS II	60	(12)	0	0	0	0	48
8	Total Rate Schedule MLDS - Class II	60	(12)	0	0	0	0	48
9	Distribution Service Summary by Customer Class							
10	Total Residential	916,467	0	0	0	0	5,983	922,450
11	Total Commercial	133,554	0	0	0	0	439	133,993
12	Total Industrial	2,518	(12)	0	0	0	5	2,511
13	Total Distribution Service	1,052,539	(12)	0	0	0	6,427	1,058,954
14	Total Company Throughput	5,189,591	(12)	30,096	(8,310)	0	72,430	5,283,795

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 3
 Page 1 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1 Rate Schedule RSS - Residential Sales Service							
2	All Gas Consumed	24,677,832.3	0.0	244,525.0	(42,180.0)	0.0	24,880,177.3
3	Total Rate Schedule RSS	24,677,832.3	0.0	244,525.0	(42,180.0)	0.0	24,880,177.3
4 Rate Schedule CAP - Residential Sales Service CAP							
5	All Gas Consumed	2,513,167.7	0.0	0.0	0.0	0.0	2,513,167.7
6	Total Rate Schedule CAP	2,513,167.7	0.0	0.0	0.0	0.0	2,513,167.7
7 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
8 COMMERCIAL							
9	Less Than 6,440 Therms Annually	4,570,407.7	0.0	198,923.0	(117,278.0)	0.0	4,652,052.7
10 INDUSTRIAL							
11	Less Than 6,440 Therms Annually	23,022.7	0.0	0.0	0.0	0.0	23,022.7
12	Total Rate Schedule SGSS	4,593,430.4	0.0	198,923.0	(117,278.0)	0.0	4,675,075.4
13 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
14 COMMERCIAL							
15	>6,440 to ≤ 64,400 Therms Annually	3,863,033.8	0.0	0.0	0.0	0.0	3,863,033.8
16 INDUSTRIAL							
17	>6,440 to ≤ 64,400 Therms Annually	98,561.7	0.0	0.0	0.0	0.0	98,561.7
18	Total Rate Schedule SGSS	3,961,595.5	0.0	0.0	0.0	0.0	3,961,595.5
19 Rate Schedule NSS - Negotiated Sales Service							
20 COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	72,700.0	0.0	0.0	0.0	0.0	72,700.0
22	Total Rate Schedule NSS	72,700.0	0.0	0.0	0.0	0.0	72,700.0
23 INDUSTRIAL							
24	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26 Rate Schedule LGSS - Large General Sales Service							
27 COMMERCIAL							
28	> 64,400 <= 110,000 Therms Annually	398,712.1	0.0	0.0	0.0	0.0	398,712.1
29	> 110,000 to ≤ 540,000 Therms Annually	303,756.7	0.0	0.0	0.0	0.0	303,756.7
30	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
31	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
32	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34 INDUSTRIAL							
35	> 64,400 <= 110,000 Therms Annually	21,211.5	0.0	0.0	0.0	0.0	21,211.5
36	> 110,000 to ≤ 540,000 Therms Annually	26,204.9	0.0	0.0	0.0	0.0	26,204.9
37	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
41	Total Commercial LGSS	702,468.8	0.0	0.0	0.0	0.0	702,468.8
42	Total Industrial LGSS	47,416.4	0.0	0.0	0.0	0.0	47,416.4
43	Total Rate Schedule LGSS	749,885.2	0.0	0.0	0.0	0.0	749,885.2

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 3
 Page 2 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Tariff Sales Summary by Customer Class							
2	Total Residential Sales	27,191,000.0	0.0	244,525.0	(42,180.0)	0.0	27,393,345.0
3	Total Commercial Sales	9,208,610.3	0.0	198,923.0	(117,278.0)	0.0	9,290,255.3
4	Total Industrial Sales	<u>169,000.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>169,000.8</u>
5	Total Tariff Sales	36,568,611.1	0.0	443,448.0	(159,458.0)	0.0	36,852,601.1
6 Rate Schedule RDS - Residential Distribution Service (Choice)							
7	All Gas Consumed	<u>6,893,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,893,000.0</u>
8	Total Rate Schedule RDS	6,893,000.0	0.0	0.0	0.0	0.0	6,893,000.0
9 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
10	Less Than 6,440 Therms Annually	1,371,505.0	0.0	0.0	0.0	0.0	1,371,505.0
11 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
12	>6,440 to ≤ 64,400 Therms Annually	<u>959,493.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>959,493.2</u>
13	Total Rate Schedule SCD	2,330,998.2	0.0	0.0	0.0	0.0	2,330,998.2
14 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
15 COMMERCIAL							
16	Priority 1 - Aggregation						
17	Less Than 6,440 Therms Annually	38,546.4	0.0	0.0	0.0	0.0	38,546.4
18	All Other - Aggregation						
19	Less Than 6,440 Therms Annually	205,939.9	0.0	0.0	0.0	0.0	205,939.9
20	Flex	<u>930.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>930.0</u>
21	Total Commercial SGDS	245,416.3	0.0	0.0	0.0	0.0	245,416.3
22 INDUSTRIAL							
23	Priority 1 - Aggregation						
24	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	All Other - Aggregation						
26	Less Than 6,440 Therms Annually	2,788.8	0.0	0.0	0.0	0.0	2,788.8
27	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>
28	Total Industrial SGDS	2,788.8	0.0	0.0	0.0	0.0	2,788.8
29 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
30 COMMERCIAL							
31	Priority 1 - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	778,068.3	0.0	0.0	0.0	0.0	778,068.3
33	All Other - Aggregation						
34	>6,440 to ≤ 64,400 Therms Annually	2,842,510.2	0.0	0.0	0.0	0.0	2,842,510.2
35	Flex	<u>27,129.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>27,129.4</u>
36	Total Commercial SGDS	3,647,707.9	0.0	0.0	0.0	0.0	3,647,707.9
37 INDUSTRIAL							
38	Priority 1 - Aggregation						
39	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	All Other - Aggregation						
41	>6,440 to ≤ 64,400 Therms Annually	<u>105,246.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>105,246.9</u>
42	Total Industrial SGDS	105,246.9	0.0	0.0	0.0	0.0	105,246.9

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 3
 Page 3 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	(5)	
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,211,774.6	0.0	0.0	0.0	0.0	1,211,774.6
4	> 110,000 to ≤ 540,000 Therms Annually	2,565,443.6	0.0	0.0	0.0	0.0	2,565,443.6
5	Flexed Deliveries	175,600.0	0.0	0.0	0.0	0.0	175,600.0
6	Total Commercial SDS	3,952,818.2	0.0	0.0	0.0	0.0	3,952,818.2
7 INDUSTRIAL							
8	> 64,400 to ≤ 110,000 Therms Annually	163,790.7	0.0	0.0	0.0	0.0	163,790.7
9	> 110,000 to ≤ 540,000 Therms Annually	2,029,606.3	0.0	0.0	0.0	0.0	2,029,606.3
10	Flexed Deliveries	33,000.0	0.0	0.0	0.0	0.0	33,000.0
11	Total Industrial SDS	2,226,397.0	0.0	0.0	0.0	0.0	2,226,397.0
12	Total Rate Schedule SDS	6,179,215.2	0.0	0.0	0.0	0.0	6,179,215.2
13 Rate Schedule LDS - Large Distribution Service							
14 COMMERCIAL							
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,584,510.9	0.0	0.0	0.0	0.0	1,584,510.9
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,010,500.0	0.0	0.0	0.0	0.0	1,010,500.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	1,914,000.0	0.0	0.0	0.0	0.0	1,914,000.0
20	Total Commercial LDS	4,509,010.9	0.0	0.0	0.0	0.0	4,509,010.9
21 INDUSTRIAL							
22	> 540,000 to ≤ 1,074,000 Therms Annually	1,683,491.7	0.0	0.0	0.0	0.0	1,683,491.7
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,590,500.0	0.0	0.0	0.0	0.0	3,590,500.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,209,000.0	0.0	0.0	0.0	0.0	1,209,000.0
25	> 7,500,000 Therms Annually	1,000,000.0	0.0	0.0	0.0	0.0	1,000,000.0
26	Flexed LDS	8,502,573.3	0.0	0.0	0.0	0.0	8,502,573.3
27	Total Industrial LDS	15,985,565.0	0.0	0.0	0.0	0.0	15,985,565.0
28	Total Rate Schedule LDS	20,494,575.9	0.0	0.0	0.0	0.0	20,494,575.9
29 Rate Schedule MLDS - Main Line Distribution Service - Class I							
30 COMMERCIAL							
31	All Gas Consumed	70,000.0	0.0	0.0	0.0	0.0	70,000.0
32	Flexed	0.0	0.0	0.0	0.0	0.0	0.0
33	Total Commercial MLDS - Class I	70,000.0	0.0	0.0	0.0	0.0	70,000.0
34 INDUSTRIAL							
35	All Gas Consumed	84,000.0	0.0	0.0	0.0	0.0	84,000.0
36	Flexed	2,270,000.0	0.0	0.0	0.0	0.0	2,270,000.0
37	Total Industrial MLDS - Class I	2,354,000.0	0.0	0.0	0.0	0.0	2,354,000.0
38	Total Rate Schedule MLDS - Class I	2,424,000.0	0.0	0.0	0.0	0.0	2,424,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 3
 Page 4 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	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
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,639,000.0</u>	<u>(504,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,135,000.0</u>
13	Total Industrial MLDS - Class II	2,639,000.0	(504,000.0)	0.0	0.0	0.0	2,135,000.0
14	Total Rate Schedule MLDS - Class I	2,639,000.0	(504,000.0)	0.0	0.0	0.0	2,135,000.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	6,893,000.0	0.0	0.0	0.0	0.0	6,893,000.0
17	Total Commercial	14,755,951.5	0.0	0.0	0.0	0.0	14,755,951.5
18	Total Industrial	<u>23,312,997.7</u>	<u>(504,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,808,997.7</u>
19	Total Distribution Service	44,961,949.2	(504,000.0)	0.0	0.0	0.0	44,457,949.2
20	Total Company Throughput	81,530,560.3	(504,000.0)	443,448.0	(159,458.0)	0.0	81,310,550.3

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 5 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	All Gas Consumed	24,789,516.4	0.0	0.0	0.0	0.0	24,789,516.4
3 Rate Schedule CAP - Residential Sales Service							
4	All Gas Consumed	2,524,483.6	0.0	0.0	0.0	0.0	2,524,483.6
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
6 COMMERCIAL							
7	Less Than 6,440 Therms Annually	4,690,331.4	0.0	0.0	0.0	0.0	4,690,331.4
8 INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>23,022.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,022.7</u>
10	Total Rate Schedule SGSS	4,713,354.1	0.0	0.0	0.0	0.0	4,713,354.1
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	3,956,452.1	0.0	0.0	0.0	0.0	3,956,452.1
14 INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>98,561.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>98,561.7</u>
16	Total Rate Schedule SGSS	4,055,013.8	0.0	0.0	0.0	0.0	4,055,013.8
17 Rate Schedule NSS - Negotiated Sales Service							
18 COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	<u>72,700.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>72,700.0</u>
20	Total Rate Schedule NSS	72,700.0	0.0	0.0	0.0	0.0	72,700.0
21 INDUSTRIAL							
22	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
23	Total Rate Schedule NSS	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	408,198.6	0.0	0.0	0.0	0.0	408,198.6
27	> 110,000 to ≤ 540,000 Therms Annually	310,438.2	0.0	0.0	0.0	0.0	310,438.2
28	>540,000 to ≤ 1,074,000 Therms Annually	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
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	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
32 INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	21,211.5	0.0	0.0	0.0	0.0	21,211.5
34	> 110,000 to ≤ 540,000 Therms Annually	26,204.9	0.0	0.0	0.0	0.0	26,204.9
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	Total Commercial LGSS	718,636.8	0.0	0.0	0.0	0.0	718,636.8
40	Total Industrial LGSS	47,416.4	0.0	0.0	0.0	0.0	47,416.4
41	Total Rate Schedule LGSS	766,053.2	0.0	0.0	0.0	0.0	766,053.2

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 6 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Tariff Sales Summary by Customer Class						
2	Total Residential Sales	27,314,000.0	0.0	0.0	0.0	0.0	27,314,000.0
3	Total Commercial Sales	9,438,120.3	0.0	0.0	0.0	0.0	9,438,120.3
4	Total Industrial Sales	<u>169,000.8</u>	0.0	0.0	0.0	0.0	<u>169,000.8</u>
5	Total Tariff Sales	36,921,121.1	0.0	0.0	0.0	0.0	36,921,121.1
6	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
7	All Gas Consumed	<u>6,925,000.0</u>	0.0	0.0	0.0	0.0	<u>6,925,000.0</u>
8	Total Rate Schedule RDS	6,925,000.0	0.0	0.0	0.0	0.0	6,925,000.0
9	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	1,392,058.1	0.0	0.0	0.0	0.0	1,392,058.1
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
13	COMMERCIAL						
14	>6,440 to ≤ 64,400 Therms Annually	<u>973,921.5</u>	0.0	0.0	0.0	0.0	<u>973,921.5</u>
15	Total Rate Schedule SCD	2,365,979.6	0.0	0.0	0.0	0.0	2,365,979.6
16	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
17	COMMERCIAL						
18	Priority 1 - Aggregation						
19	Less Than 6,440 Therms Annually	39,105.1	0.0	0.0	0.0	0.0	39,105.1
20	All Other - Aggregation						
21	Less Than 6,440 Therms Annually	209,017.0	0.0	0.0	0.0	0.0	209,017.0
22	Flex	<u>930.0</u>	0.0	0.0	0.0	0.0	<u>930.0</u>
23	Total Commercial SGDS	249,052.1	0.0	0.0	0.0	0.0	249,052.1
24	INDUSTRIAL						
25	Priority 1 - Aggregation						
26	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
27	All Other - Aggregation						
28	Less Than 6,440 Therms Annually	2,831.4	0.0	0.0	0.0	0.0	2,831.4
29	Flex	<u>0.0</u>	0.0	0.0	0.0	0.0	<u>0.0</u>
30	Total Industrial SGDS	2,831.4	0.0	0.0	0.0	0.0	2,831.4
31	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
32	COMMERCIAL						
33	Priority 1 - Aggregation						
34	>6,440 to ≤ 64,400 Therms Annually	789,146.4	0.0	0.0	0.0	0.0	789,146.4
35	All Other - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	2,883,512.3	0.0	0.0	0.0	0.0	2,883,512.3
37	Flex	<u>27,168.3</u>	0.0	0.0	0.0	0.0	<u>27,168.3</u>
38	Total Commercial SGDS	3,699,827.0	0.0	0.0	0.0	0.0	3,699,827.0
39	INDUSTRIAL						
40	Priority 1 - Aggregation						
41	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
42	All Other - Aggregation						
43	>6,440 to ≤ 64,400 Therms Annually	<u>106,717.7</u>	0.0	0.0	0.0	0.0	<u>106,717.7</u>
44	Total Industrial SGDS	106,717.7	0.0	0.0	0.0	0.0	106,717.7

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 7 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,229,058.3	0.0	0.0	0.0	0.0	1,229,058.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,571,729.3	0.0	0.0	0.0	0.0	2,571,729.3
5	Flexed Deliveries	<u>175,600.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>175,600.0</u>
6	Total Commercial SDS	3,976,387.6	0.0	0.0	0.0	0.0	3,976,387.6
7 INDUSTRIAL							
8	> 64,400 to ≤ 110,000 Therms Annually	166,245.8	0.0	0.0	0.0	0.0	166,245.8
9	> 110,000 to ≤ 540,000 Therms Annually	2,059,998.1	0.0	0.0	0.0	0.0	2,059,998.1
10	Flexed Deliveries	<u>33,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>33,000.0</u>
11	Total Industrial SDS	2,259,243.9	0.0	0.0	0.0	0.0	2,259,243.9
12	Total Rate Schedule SDS	6,235,631.5	0.0	0.0	0.0	0.0	6,235,631.5
13 Rate Schedule LDS - Large Distribution Service							
14 COMMERCIAL							
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,583,734.6	0.0	0.0	0.0	0.0	1,583,734.6
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,011,000.0	0.0	0.0	0.0	0.0	1,011,000.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,914,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,914,000.0</u>
20	Total Commercial LDS	4,508,734.6	0.0	0.0	0.0	0.0	4,508,734.6
21 INDUSTRIAL							
22	> 540,000 to ≤ 1,074,000 Therms Annually	1,676,556.5	0.0	0.0	0.0	0.0	1,676,556.5
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,618,000.0	0.0	0.0	0.0	0.0	3,618,000.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,214,000.0	0.0	0.0	0.0	0.0	1,214,000.0
25	> 7,500,000 Therms Annually	1,000,000.0	0.0	0.0	0.0	0.0	1,000,000.0
26	Flexed LDS	<u>8,634,652.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,634,652.9</u>
27	Total Industrial LDS	16,143,209.4	0.0	0.0	0.0	0.0	16,143,209.4
28	Total Rate Schedule LDS	20,651,944.0	0.0	0.0	0.0	0.0	20,651,944.0
29 Rate Schedule MLDS - Main Line Distribution Service - Class I							
30 COMMERCIAL							
31	All Gas Consumed	70,000.0	0.0	0.0	0.0	0.0	70,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	70,000.0	0.0	0.0	0.0	0.0	70,000.0
34 INDUSTRIAL							
35	All Gas Consumed	84,000.0	0.0	0.0	0.0	0.0	84,000.0
36	Flexed	<u>2,270,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,270,000.0</u>
37	Total Industrial MLDS - Class I	2,354,000.0	0.0	0.0	0.0	0.0	2,354,000.0
38	Total Rate Schedule MLDS - Class I	2,424,000.0	0.0	0.0	0.0	0.0	2,424,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 8 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	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
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,741,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,741,000.0</u>
13	Total Industrial MLDS - Class II	2,741,000.0	0.0	0.0	0.0	0.0	2,741,000.0
14	Total Rate Schedule MLDS - Class I	2,741,000.0	0.0	0.0	0.0	0.0	2,741,000.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	6,925,000.0	0.0	0.0	0.0	0.0	6,925,000.0
17	Total Commercial	14,869,980.9	0.0	0.0	0.0	0.0	14,869,980.9
18	Total Industrial	<u>23,607,002.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,607,002.4</u>
19	Total Distribution Service	45,401,983.3	0.0	0.0	0.0	0.0	45,401,983.3
20	Total Company Throughput	82,323,104.4	0.0	0.0	0.0	0.0	82,323,104.4

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 3
Page 9 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	All Gas Consumed	24,789,516.4	0.0	241,158.0	(42,557.0)	0.0	24,988,117.4
3	Total Rate Schedule RSS	24,789,516.4	0.0	241,158.0	(42,557.0)	0.0	24,988,117.4
4 Rate Schedule CAP - Residential Sales Service CAP							
5	All Gas Consumed	2,524,483.6	0.0	0.0	0.0	0.0	2,524,483.6
6	Total Rate Schedule CAP	2,524,483.6	0.0	0.0	0.0	0.0	2,524,483.6
7 Rate Schedule SGSS - Small General Sales Service (<= 6,440 Therms Annually)							
8 COMMERCIAL							
9	Less Than 6,440 Therms Annually	4,690,331.4	0.0	219,011.0	(119,386.0)	0.0	4,789,956.4
10 INDUSTRIAL							
11	Less Than 6,440 Therms Annually	23,022.7	0.0	0.0	0.0	0.0	23,022.7
12	Total Rate Schedule SGSS	4,713,354.1	0.0	219,011.0	(119,386.0)	0.0	4,812,979.1
13 Rate Schedule SGSS - Small General Sales Service (> 6,440 to <= 64,400 Therms Annually)							
14 COMMERCIAL							
15	>6,440 to <= 64,400 Therms Annually	3,956,452.1	0.0	0.0	0.0	0.0	3,956,452.1
16 INDUSTRIAL							
17	>6,440 to <= 64,400 Therms Annually	98,561.7	0.0	0.0	0.0	0.0	98,561.7
18	Total Rate Schedule SGSS	4,055,013.8	0.0	0.0	0.0	0.0	4,055,013.8
19 Rate Schedule NSS - Negotiated Sales Service							
20 COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	72,700.0	0.0	0.0	0.0	0.0	72,700.0
22	Total Rate Schedule NSS	72,700.0	0.0	0.0	0.0	0.0	72,700.0
23 INDUSTRIAL							
24	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26 Rate Schedule LGSS - Large General Sales Service							
27 COMMERCIAL							
28	> 64,400 <= 110,000 Therms Annually	408,198.6	0.0	0.0	0.0	0.0	408,198.6
29	> 110,000 to <= 540,000 Therms Annually	310,438.2	0.0	0.0	0.0	0.0	310,438.2
30	>540,000 to <= 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
31	> 1,074,000 to <= 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
32	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34 INDUSTRIAL							
35	> 64,400 <= 110,000 Therms Annually	21,211.5	0.0	0.0	0.0	0.0	21,211.5
36	> 110,000 to <= 540,000 Therms Annually	26,204.9	0.0	0.0	0.0	0.0	26,204.9
37	>540,000 to <= 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 1,074,000 to <= 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
41	Total Commercial LGSS	718,636.8	0.0	0.0	0.0	0.0	718,636.8
42	Total Industrial LGSS	47,416.4	0.0	0.0	0.0	0.0	47,416.4
43	Total Rate Schedule LGSS	766,053.2	0.0	0.0	0.0	0.0	766,053.2

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 3
 Page 10 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Tariff Sales Summary by Customer Class						
2	Total Residential Sales	27,314,000.0	0.0	241,158.0	(42,557.0)	0.0	27,512,601.0
3	Total Commercial Sales	9,438,120.3	0.0	219,011.0	(119,386.0)	0.0	9,537,745.3
4	Total Industrial Sales	<u>169,000.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>169,000.8</u>
5	Total Tariff Sales	36,921,121.1	0.0	460,169.0	(161,943.0)	0.0	37,219,347.1

Exhibit No. 103

6	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
7	All Gas Consumed	<u>6,925,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,925,000.0</u>
8	Total Rate Schedule RDS	6,925,000.0	0.0	0.0	0.0	0.0	6,925,000.0
9	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
10	Less Than 6,440 Therms Annually	1,392,058.1	0.0	0.0	0.0	0.0	1,392,058.1
11	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
12	>6,440 to ≤ 64,400 Therms Annually	<u>973,921.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>973,921.5</u>
13	Total Rate Schedule SCD	2,365,979.6	0.0	0.0	0.0	0.0	2,365,979.6
14	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
15	COMMERCIAL						
16	Priority 1 - Aggregation						
17	Less Than 6,440 Therms Annually	39,105.1	0.0	0.0	0.0	0.0	39,105.1
18	All Other - Aggregation						
19	Less Than 6,440 Therms Annually	209,017.0	0.0	0.0	0.0	0.0	209,017.0
20	Flex	<u>930.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>930.0</u>
21	Total Commercial SGDS	249,052.1	0.0	0.0	0.0	0.0	249,052.1
22	INDUSTRIAL						
23	Priority 1 - Aggregation						
24	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	All Other - Aggregation						
26	Less Than 6,440 Therms Annually	2,831.4	0.0	0.0	0.0	0.0	2,831.4
27	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>
28	Total Industrial SGDS	2,831.4	0.0	0.0	0.0	0.0	2,831.4
29	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
30	COMMERCIAL						
31	Priority 1 - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	789,146.4	0.0	0.0	0.0	0.0	789,146.4
33	All Other - Aggregation						
34	>6,440 to ≤ 64,400 Therms Annually	2,883,512.3	0.0	0.0	0.0	0.0	2,883,512.3
35	Flex	<u>27,168.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>27,168.3</u>
36	Total Commercial SGDS	3,699,827.0	0.0	0.0	0.0	0.0	3,699,827.0
37	INDUSTRIAL						
38	Priority 1 - Aggregation						
39	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	All Other - Aggregation						
41	>6,440 to ≤ 64,400 Therms Annually	<u>106,717.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>106,717.7</u>
42	Total Industrial SGDS	106,717.7	0.0	0.0	0.0	0.0	106,717.7

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 3
Page 11 of 12
Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,229,058.3	0.0	0.0	0.0	0.0	1,229,058.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,571,729.3	0.0	0.0	0.0	0.0	2,571,729.3
5	Flexed Deliveries	<u>175,600.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>175,600.0</u>
6	Total Commercial SDS	3,976,387.6	0.0	0.0	0.0	0.0	3,976,387.6
7	INDUSTRIAL						
8	> 64,400 to ≤ 110,000 Therms Annually	166,245.8	0.0	0.0	0.0	0.0	166,245.8
9	> 110,000 to ≤ 540,000 Therms Annually	2,059,998.1	0.0	0.0	0.0	0.0	2,059,998.1
10	Flexed Deliveries	<u>33,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>33,000.0</u>
11	Total Industrial SDS	2,259,243.9	0.0	0.0	0.0	0.0	2,259,243.9
12	Total Rate Schedule SDS	6,235,631.5	0.0	0.0	0.0	0.0	6,235,631.5
13	<u>Rate Schedule LDS - Large Distribution Service</u>						
14	COMMERCIAL						
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,583,734.6	0.0	0.0	0.0	0.0	1,583,734.6
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,011,000.0	0.0	0.0	0.0	0.0	1,011,000.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,914,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,914,000.0</u>
20	Total Commercial LDS	4,508,734.6	0.0	0.0	0.0	0.0	4,508,734.6
21	INDUSTRIAL						
22	> 540,000 to ≤ 1,074,000 Therms Annually	1,676,556.5	0.0	0.0	0.0	0.0	1,676,556.5
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,618,000.0	0.0	0.0	0.0	0.0	3,618,000.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,214,000.0	0.0	0.0	0.0	0.0	1,214,000.0
25	> 7,500,000 Therms Annually	1,000,000.0	0.0	0.0	0.0	0.0	1,000,000.0
26	Flexed LDS	<u>8,634,652.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,634,652.9</u>
27	Total Industrial LDS	16,143,209.4	0.0	0.0	0.0	0.0	16,143,209.4
28	Total Rate Schedule LDS	20,651,944.0	0.0	0.0	0.0	0.0	20,651,944.0
29	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
30	COMMERCIAL						
31	All Gas Consumed	70,000.0	0.0	0.0	0.0	0.0	70,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	70,000.0	0.0	0.0	0.0	0.0	70,000.0
34	INDUSTRIAL						
35	All Gas Consumed	84,000.0	0.0	0.0	0.0	0.0	84,000.0
36	Flexed	<u>2,270,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,270,000.0</u>
37	Total Industrial MLDS - Class I	2,354,000.0	0.0	0.0	0.0	0.0	2,354,000.0
38	Total Rate Schedule MLDS - Class I	2,424,000.0	0.0	0.0	0.0	0.0	2,424,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 3
 Page 12 of 12
 Witness: D. Joe Mays

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	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
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,741,000.0</u>	<u>(502,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,239,000.0</u>
13	Total Industrial MLDS - Class II	2,741,000.0	(502,000.0)	0.0	0.0	0.0	2,239,000.0
14	Total Rate Schedule MLDS - Class II	2,741,000.0	(502,000.0)	0.0	0.0	0.0	2,239,000.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	6,925,000.0	0.0	0.0	0.0	0.0	6,925,000.0
17	Total Commercial	14,869,980.9	0.0	0.0	0.0	0.0	14,869,980.9
18	Total Industrial	<u>23,607,002.4</u>	<u>(502,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,105,002.4</u>
19	Total Distribution Service	45,401,983.3	(502,000.0)	0.0	0.0	0.0	44,899,983.3
20	Total Company Throughput	82,323,104.4	(502,000.0)	460,169.0	(161,943.0)	0.0	82,119,330.4

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 4
 Page 1 of 18
 Witness: D. Joe Mays

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	24,290	(5,832)	0	18,458
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	3,034	(2,382)	0	652
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
48	Flex	0	0	(12)	(12)
49	Total	27,324	(8,214)	(12)	19,098

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 4
Page 2 of 18
Witness: D. Joe Mays

Line No.	Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth	
1 RESIDENTIAL					
2	Rate Schedule RS				
3	All Gas Consumed	<u>244,525.0</u>	<u>(42,180.0)</u>	<u>0.0</u>	<u>202,345.0</u>
4	Total	244,525.0	(42,180.0)	0.0	202,345.0
5 COMMERCIAL					
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	198,923.0	(117,278.0)	0.0	81,645.0
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	198,923.0	(117,278.0)	0.0	81,645.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation	0.0	0.0	0	0.0
12	Less Than 6,440 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
23	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
24	Total	0.0	0.0	0.0	0.0
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	Rate Schedule MLDS II				
48	Flexed Deliveries	0.0	0.0	(504,000.0)	(504,000.0)
49	Total	443,448.0	(159,458.0)	(504,000.0)	(220,010.0)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2018
Determination of Attrition

Exhibit No. 103
Schedule No. 4
Page 3 of 18
Witness: D. Joe Mays

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	43.40	295.41
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.23	49.24
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.23	49.24
7	No. of Mos	6	6
8	Change in Customers	<u>(972)</u>	<u>(397)</u>
9	Change in Dth - First Block	<u>(42,180)</u>	<u>(117,278)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 4
 Page 4 of 18
 Witness: D. Joe Mays

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 4
Page 5 of 18
Witness: D. Joe Mays

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

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2019 - Unadjusted
 Determination of Attrition

Exhibit No. 103
 Schedule No. 4
 Page 6 of 18
 Witness: D. Joe Mays

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

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 4
 Page 7 of 18
 Witness: D. Joe Mays

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	26,457	(5,910)	0	20,547
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	3,639	(2,400)	0	1,239
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	Flexed Deliveries	0	0	(12)	(12)
48	Total	30,096	(8,310)	(12)	21,774

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 4
 Page 8 of 18
 Witness: D. Joe Mays

Line No.	Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i>	Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i>	Adjusted Volumes (4=1+2+3) Dth	
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	<u>241,158.0</u>	<u>(42,557.0)</u>	<u>0.0</u>	<u>198,601.0</u>
4	Total	241,158.0	(42,557.0)	0.0	198,601.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	219,011.0	(119,386.0)	0.0	99,625.0
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	219,011.0	(119,386.0)	0.0	99,625.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
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>0.0</u>	<u>0.0</u>
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
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	0.0	0.0
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	Rate Schedule MLDS II				
48	Flexed Deliveries	0.0	0.0	(502,000.0)	(502,000.0)
49	Total	460,169.0	(161,943.0)	(502,000.0)	(203,774.0)

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2019
 Determination of Attrition

Exhibit No. 103
 Schedule No. 4
 Page 9 of 18
 Witness: D. Joe Mays

	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.21	298.47
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.20	49.74
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.20	49.74
7 No. of Mos	<u>6</u>	<u>6</u>
8 Change in Customers	<u>(985)</u>	<u>(400)</u>
9 Change in Dth - First Block	<u>(42,557)</u>	<u>(119,386)</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, 2018

Exhibit No. 103
Schedule No. 4
Page 10 of 18
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)
					<u>U.P.C.</u> 11.96 (Dth)	<u>U.P.C.</u> 16.96 (Dth)	<u>U.P.C.</u> 16.44 (Dth)	<u>U.P.C.</u> 13.54 (Dth)	<u>U.P.C.</u> 9.15 (Dth)	<u>U.P.C.</u> 4.19 (Dth)	<u>U.P.C.</u> 2.27 (Dth)	<u>U.P.C.</u> 1.37 (Dth)	<u>U.P.C.</u> 1.33 (Dth)	<u>U.P.C.</u> 1.41 (Dth)	<u>U.P.C.</u> 2.29 (Dth)	<u>U.P.C.</u> 5.88 (Dth)	
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				11.96	16.96	16.44	13.54	9.15	4.19	2.27	1.37	1.33	1.41	2.29	5.88	
4	First Month First Block Usage per Customer				5.98	8.48	8.22	6.77	4.58	2.10	1.14	0.69	0.67	0.71	1.15	2.94	
5	Dec	541	0	0	3,235	0	0	0	0	0	0	0	0	0	0	0	3,235
6	Jan	320	1	320	3,827	2,714	0	0	0	0	0	0	0	0	0	0	6,541
7	Feb	251	2	502	3,002	4,257	2,063	0	0	0	0	0	0	0	0	0	9,322
8	Mar	246	3	738	2,942	4,172	4,044	1,665	0	0	0	0	0	0	0	0	12,823
9	Apr	226	4	904	2,703	3,833	3,715	3,060	1,034	0	0	0	0	0	0	0	14,345
10	May	224	5	1,120	2,679	3,799	3,683	3,033	2,050	469	0	0	0	0	0	0	15,713
11	June	264	6	1,584	3,157	4,477	4,340	3,575	2,416	1,106	300	0	0	0	0	0	19,371
12	July	338	7	2,366	4,042	5,732	5,557	4,577	3,093	1,416	767	232	0	0	0	0	25,416
13	Aug	297	8	2,376	3,552	5,037	4,883	4,021	2,718	1,244	674	407	198	0	0	0	22,734
14	Sept	388	9	3,492	4,640	6,580	6,379	5,254	3,550	1,626	881	532	516	274	0	0	30,232
15	Oct	508	10	5,080	6,076	8,616	8,352	6,878	4,648	2,129	1,153	696	676	716	582	0	40,522
16	Nov	<u>528</u>	11	<u>5,808</u>	<u>6,315</u>	<u>8,955</u>	<u>8,680</u>	<u>7,149</u>	<u>4,831</u>	<u>2,212</u>	<u>1,199</u>	<u>723</u>	<u>702</u>	<u>744</u>	<u>1,209</u>	<u>1,552</u>	<u>44,271</u>
17	Total	4,131		24,290	46,170	58,172	51,696	39,212	24,340	10,202	4,974	2,590	2,092	1,734	1,791	1,552	244,525

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 4
Page 11 of 18
Witness: D. Joe Mays

Line No.	Incremental Mo. 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> 72.53 (Dth)	<u>U.P.C.</u> 102.74 (Dth)	<u>U.P.C.</u> 101.75 (Dth)	<u>U.P.C.</u> 82.57 (Dth)	<u>U.P.C.</u> 58.40 (Dth)	<u>U.P.C.</u> 31.74 (Dth)	<u>U.P.C.</u> 21.15 (Dth)	<u>U.P.C.</u> 16.82 (Dth)	<u>U.P.C.</u> 16.39 (Dth)	<u>U.P.C.</u> 17.42 (Dth)	<u>U.P.C.</u> 26.58 (Dth)	<u>U.P.C.</u> 42.73 (Dth)		
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																
3	First Block Usage per Customer			72.53	102.74	101.75	82.57	58.40	31.74	21.15	16.82	16.39	17.42	26.58	42.73		
4	First Month First Block Usage per Customer			36.27	51.37	50.88	41.29	29.20	15.87	10.58	8.41	8.20	8.71	13.29	21.37		
5	Dec	97	0	0	3,518	0	0	0	0	0	0	0	0	0	0	3,518	
6	Jan	54	1	54	3,917	2,774	0	0	0	0	0	0	0	0	0	6,691	
7	Feb	41	2	82	2,974	4,212	2,086	0	0	0	0	0	0	0	0	9,272	
8	Mar	39	3	117	2,829	4,007	3,968	1,610	0	0	0	0	0	0	0	12,414	
9	Apr	28	4	112	2,031	2,877	2,849	2,312	818	0	0	0	0	0	0	10,887	
10	May	34	5	170	2,466	3,493	3,460	2,807	1,986	540	0	0	0	0	0	14,752	
11	June	22	6	132	1,596	2,260	2,239	1,817	1,285	698	233	0	0	0	0	10,128	
12	July	27	7	189	1,958	2,774	2,747	2,229	1,577	857	571	227	0	0	0	12,940	
13	Aug	29	8	232	2,103	2,979	2,951	2,395	1,694	920	613	488	238	0	0	14,381	
14	Sept	43	9	387	3,119	4,418	4,375	3,551	2,511	1,365	909	723	705	375	0	22,051	
15	Oct	69	10	690	5,005	7,089	7,021	5,697	4,030	2,190	1,459	1,161	1,131	1,202	917	36,902	
16	Nov	<u>79</u>	11	<u>869</u>	<u>5,730</u>	<u>8,116</u>	<u>8,038</u>	<u>6,523</u>	<u>4,614</u>	<u>2,507</u>	<u>1,671</u>	<u>1,329</u>	<u>1,295</u>	<u>1,376</u>	<u>2,100</u>	<u>1,688</u>	<u>44,987</u>
17	Total	562		3,034	37,246	44,999	39,734	28,941	18,515	9,077	5,456	3,928	3,369	2,953	3,017	1,688	198,923

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 4
Page 14 of 18
Witness: D. Joe Mays

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)	
					U.P.C. 16.89 (Dth)	U.P.C. 16.37 (Dth)	U.P.C. 13.49 (Dth)	U.P.C. 9.11 (Dth)	U.P.C. 4.17 (Dth)	U.P.C. 2.26 (Dth)	U.P.C. 1.36 (Dth)	U.P.C. 1.33 (Dth)	U.P.C. 1.41 (Dth)	U.P.C. 2.28 (Dth)	U.P.C. 5.86 (Dth)	U.P.C. 11.88 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer				16.89	16.37	13.49	9.11	4.17	2.26	1.36	1.33	1.41	2.28	5.86	11.88		
4	First Month First Block Usage per Customer				8.45	8.19	6.75	4.56	2.09	1.13	0.68	0.67	0.71	1.14	2.93	5.94		
5	Jan	343	0	0	2,897	0	0	0	0	0	0	0	0	0	0	0	2,897	
6	Feb	270	1	270	4,560	2,210	0	0	0	0	0	0	0	0	0	0	6,770	
7	Mar	265	2	530	4,476	4,338	1,787	0	0	0	0	0	0	0	0	0	10,601	
8	Apr	242	3	726	4,087	3,962	3,265	1,102	0	0	0	0	0	0	0	0	12,416	
9	May	240	4	960	4,054	3,929	3,238	2,186	500	0	0	0	0	0	0	0	13,907	
10	June	284	5	1,420	4,797	4,649	3,831	2,587	1,184	321	0	0	0	0	0	0	17,369	
11	July	263	6	1,578	4,442	4,305	3,548	2,396	1,097	594	179	0	0	0	0	0	16,561	
12	Aug	319	7	2,233	5,388	5,222	4,303	2,906	1,330	721	434	212	0	0	0	0	20,516	
13	Sept	417	8	3,336	7,043	6,826	5,625	3,799	1,739	942	567	555	294	0	0	0	27,390	
14	Oct	546	9	4,914	9,222	8,938	7,366	4,974	2,277	1,234	743	726	770	622	0	0	36,872	
15	Nov	565	10	5,650	9,543	9,249	7,622	5,147	2,356	1,277	768	751	797	1,288	1,655	0	40,453	
16	Dec	<u>440</u>	11	<u>4,840</u>	<u>7,432</u>	<u>7,203</u>	<u>5,936</u>	<u>4,008</u>	<u>1,835</u>	<u>994</u>	<u>598</u>	<u>585</u>	<u>620</u>	<u>1,003</u>	<u>2,578</u>	<u>2,614</u>	<u>35,406</u>	
17	Total	4,194		26,457	67,941	60,831	46,521	29,105	12,318	6,083	3,289	2,829	2,481	2,913	4,233	2,614	241,158	

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 4
Page 15 of 18
Witness: D. Joe Mays

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)	
					U.P.C.		U.P.C.											
					103.66	102.64	83.31	58.92	31.99	21.31	16.97	16.51	17.53	26.79	43.10	74.20	(Dth)	
					(Dth)													
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																	
3	First Block Usage per Customer				103.66	102.64	83.31	58.92	31.99	21.31	16.97	16.51	17.53	26.79	43.10	74.20		
4	First Month First Block Usage per Customer				51.83	51.32	41.66	29.46	16.00	10.66	8.49	8.26	8.77	13.40	21.55	37.10		
5	Jan	56	0	0	2,902	0	0	0	0	0	0	0	0	0	0	0	2,902	
6	Feb	43	1	43	4,457	2,207	0	0	0	0	0	0	0	0	0	0	6,664	
7	Mar	41	2	82	4,250	4,208	1,708	0	0	0	0	0	0	0	0	0	10,166	
8	Apr	29	3	87	3,006	2,977	2,416	854	0	0	0	0	0	0	0	0	9,253	
9	May	35	4	140	3,628	3,592	2,916	2,062	560	0	0	0	0	0	0	0	12,758	
10	June	23	5	115	2,384	2,361	1,916	1,355	736	245	0	0	0	0	0	0	8,997	
11	July	28	6	168	2,902	2,874	2,333	1,650	896	597	238	0	0	0	0	0	11,490	
12	Aug	32	7	224	3,317	3,284	2,666	1,885	1,024	682	543	264	0	0	0	0	13,665	
13	Sept	46	8	368	4,768	4,721	3,832	2,710	1,472	980	781	759	403	0	0	0	20,426	
14	Oct	72	9	648	7,464	7,390	5,998	4,242	2,303	1,534	1,222	1,189	1,262	964	0	0	33,568	
15	Nov	84	10	840	8,707	8,622	6,998	4,949	2,687	1,790	1,425	1,387	1,473	2,250	1,810	0	42,098	
16	Dec	<u>84</u>	11	<u>924</u>	<u>8,707</u>	<u>8,622</u>	<u>6,998</u>	<u>4,949</u>	<u>2,687</u>	<u>1,790</u>	<u>1,425</u>	<u>1,387</u>	<u>1,473</u>	<u>2,250</u>	<u>3,620</u>	<u>3,116</u>	<u>47,024</u>	
17	Total	573		3,639	56,492	50,858	37,781	24,656	12,365	7,618	5,634	4,986	4,611	5,464	5,430	3,116	219,011	

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2018

Exhibit No. 103
 Schedule No. 4
 Page 16 of 18
 Witness: D. Joe Mays

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2018												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<u>Customers who are projected to begin service between December 1, 2016 and November 30, 2017 - Nothing to Report</u>																
2	<u>Customers who are projected to become inactive between December 1, 2017 and November 30, 2018</u>																
3	12983722-004	878 MLDS II Flex	1/2018														
4	Test Year Volumes			12	50,000.0	49,000.0	45,000.0	42,000.0	39,000.0	36,000.0	36,000.0	36,000.0	36,000.0	39,000.0	46,000.0	50,000.0	504,000.0
5	All Gas Consumed			(12)	(50,000)	(49,000)	(45,000)	(42,000)	(39,000)	(36,000)	(36,000)	(36,000)	(36,000)	(39,000)	(46,000)	(50,000)	(504,000)
6	Mainline Distribution Service - 3,400,000 - 7,500,000 Therms Annually			(12)	(50,000)	(49,000)	(45,000)	(42,000)	(39,000)	(36,000)	(36,000)	(36,000)	(36,000)	(39,000)	(46,000)	(50,000)	(504,000.0)

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
 Schedule No. 4
 Page 17 of 18
 Witness: D. Joe Mays

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2019												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<u>Customers who have been added between January 1, 2019 and December 31, 2019 - Nothing to report</u>																
2	<u>Customers who have become inactive between January 1, 2019 and December 31, 2019 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2019

Exhibit No. 103
 Schedule No. 4
 Page 18 of 18
 Witness: D. Joe Mays

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2019												Total (Dth)	
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)		
1	<u>Customers who are projected to begin service between January 1, 2019 and December 31, 2019 - Nothing to report</u>																	
2	<u>Customers who have become inactive between January 1, 2019 and December 31, 2019</u>																	
3	12983722-004	878 MLDS II Flex	1/2018															
4	Test Year Volumes				12	50,000.0	49,000.0	45,000.0	42,000.0	39,000.0	36,000.0	36,000.0	36,000.0	36,000.0	39,000.0	46,000.0	48,000.0	502,000.0
5	All Gas Consumed				(12)	(50,000)	(49,000)	(45,000)	(42,000)	(39,000)	(36,000)	(36,000)	(36,000)	(36,000)	(39,000)	(46,000)	(48,000)	(502,000.0)
6	Mainline Distribution Service - 3,400,000 - 7,500,000 Therms Annually				(12)	(50,000)	(49,000)	(45,000)	(42,000)	(39,000)	(36,000)	(36,000)	(36,000)	(36,000)	(39,000)	(46,000)	(48,000)	(502,000.0)

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 5
Page 1 of 3
Witness: D. Joe Mays

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	112,347,543
3	Total Comm/Ind Sales	<u>37,349,205</u>
4	Total Sales Revenue	149,696,748
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	6,215,800
7	Commercial Distribution (Choice)	2,191,584
8	Comm/Ind Priority 1 Distribution	<u>1,012,267</u>
9	Total Distribution Revenue	9,419,651
10	Total Throughput Revenue	159,116,399

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 5
Page 2 of 3
Witness: D. Joe Mays

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	113,274,221
3	Total Comm/Ind Sales	<u>39,082,365</u>
4	Total Sales Revenue	152,356,586
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	6,387,054
7	Commercial Distribution (Choice)	2,159,903
8	Comm/Ind Priority 1 Distribution	<u>1,010,397</u>
9	Total Distribution Revenue	9,557,354
10	Total Throughput Revenue	161,913,940

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 5
Page 3 of 3
Witness: D. Joe Mays

<u>Line No.</u>	<u>Total Gas Cost</u>
	\$
1 Sales Revenue Summary by Rate Class	
2 Total Residential Sales	113,274,221
3 Total Comm/Ind Sales	<u>39,082,365</u>
4 Total Sales Revenue	152,356,586
5 Distribution Revenue Summary by Customer Class	
6 Total Residential Distribution (Choice)	6,387,054
7 Commercial Distribution (Choice)	2,159,903
8 Comm/Ind Priority 1 Distribution	<u>1,010,397</u>
9 Total Distribution Revenue	9,557,354
10 Total Throughput Revenue	161,913,940

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
 Per Pro Forma Future Test Year
 For the 12 Months Ended November 30, 2018

Exhibit No. 103

Schedule No. 6

Page 1 of 3

Witness: D. Joe Mays

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	22,661,444
3	Merchant Function Charge	1,124,807
4	Gas Procurement Charge	1,888,262
5	Customer Choice	24,678
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	71,598
8	Gas Procurement Charge	623,414
9	Customer Choice	8,230
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	22,661,444
12	Residential Merchant Function Charge	1,124,807
13	Residential Gas Procurement Charge	1,888,262
14	Residential Customer Choice	24,678
15	Comm/Ind Merchant Function Charge	71,598
16	Comm/Ind Gas Procurement Charge	623,414
17	Comm/Ind Customer Choice	8,230
18	Total Tariff- Rider USP	22,661,444
19	Total Tariff - Merchant Function Charge	1,196,405
20	Total Tariff - Gas Procurement Charge	2,511,676
21	Total Tariff - Customer Choice	32,908
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	6,160,122
24	Customer Choice	6,708
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,427
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	6,160,122
29	Residential Customer Choice	6,708
30	Comm/Ind Customer Choice	6,427
31	Total Transportation - Rider USP	6,160,122
32	Total Transportation - Customer Choice	13,135

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103

Schedule No. 6

Page 2 of 3

Witness: D. Joe Mays

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	22,847,467
3	Merchant Function Charge	1,134,084
4	Gas Procurement Charge	1,903,837
5	Customer Choice	24,880
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	75,139
8	Gas Procurement Charge	652,366
9	Customer Choice	8,637
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	22,847,467
12	Residential Merchant Function Charge	1,134,084
13	Residential Gas Procurement Charge	1,903,837
14	Residential Customer Choice	24,880
15	Comm/Ind Merchant Function Charge	75,139
16	Comm/Ind Gas Procurement Charge	652,366
17	Comm/Ind Customer Choice	8,637
18	Total Tariff- Rider USP	22,847,467
19	Total Tariff - Merchant Function Charge	1,209,223
20	Total Tariff - Gas Procurement Charge	2,556,203
21	Total Tariff - Customer Choice	33,517
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	6,329,842
24	Customer Choice	6,893
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,304
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	6,329,842
29	Residential Customer Choice	6,893
30	Comm/Ind Customer Choice	6,304
31	Total Transportation - Rider USP	6,329,842
32	Total Transportation - Customer Choice	13,197

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2019

Exhibit No. 103

Schedule No. 6

Page 3 of 3

Witness: D. Joe Mays

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	22,847,467
3	Merchant Function Charge	1,134,084
4	Gas Procurement Charge	1,903,837
5	Customer Choice	24,880
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	75,139
8	Gas Procurement Charge	652,366
9	Customer Choice	8,637
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	22,847,467
12	Residential Merchant Function Charge	1,134,084
13	Residential Gas Procurement Charge	1,903,837
14	Residential Customer Choice	24,880
15	Comm/Ind Merchant Function Charge	75,139
16	Comm/Ind Gas Procurement Charge	652,366
17	Comm/Ind Customer Choice	8,637
18	Total Tariff- Rider USP	22,847,467
19	Total Tariff - Merchant Function Charge	1,209,223
20	Total Tariff - Gas Procurement Charge	2,556,203
21	Total Tariff - Customer Choice	33,517
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	6,329,842
24	Customer Choice	6,893
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,304
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	6,329,842
29	Residential Customer Choice	6,893
30	Comm/Ind Customer Choice	6,304
31	Total Transportation - Rider USP	6,329,842
32	Total Transportation - Customer Choice	13,197

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 7
Page 1 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,600,750		18.25	65,713,688	
3	Commodity Charge:					
4	All Gas Consumed		24,880,177.3	6.4140	159,581,457	
5	Rider USP - Universal Service Plan		24,880,177.3	1.0009	24,902,569	
6	Rider CC		24,880,177.3	0.0010	24,880	
7	Gas Procurement Charge		24,880,177.3	0.0695	<u>1,729,172</u>	
8	Subtotal				251,951,766	
9	STAS				0	
10	Base Rate Revenue				251,951,766	
11	Gas Cost		24,880,177.3	4.1351	102,882,021	
12	Merchant Function Charge		24,880,177.3	0.0414	<u>1,030,039</u>	
13	Total Rate Schedule RSS	3,600,750	24,880,177.3		355,863,826	14.3031
14 Rate Schedule CAP - Residential Sales Service CAP						
15	Customer Charge	269,889		18.25	4,925,474	
16	Commodity Charge:					
17	All Gas Consumed		2,513,167.7	6.4140	16,119,458	
18	Redistribution of CAP Shortfall resulting from proposed rates				(2,635,890)	
19	Gas Procurement Charge		2,513,167.7	0.0695	<u>174,665</u>	
20	Subtotal				18,583,707	
21	STAS				0	
22	Base Rate Revenue				18,583,707	
23	Gas Cost		2,513,167.7	4.1351	10,392,200	
24	Merchant Function Charge		2,513,167.7	0.0414	<u>104,045</u>	
25	Total Rate Schedule CAP	269,889	2,513,167.7		29,079,952	
26 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
27	Customer Charge:					
28	≤ 6,440 Therms Annually	285,053		22.75	6,484,956	
29	Commodity Charge:					
30	≤ 6,440 Therms Annually		4,675,075.4	4.3643	20,403,432	
31	Rider CC		4,675,075.4	0.0010	4,675	
32	Gas Procurement Charge		4,675,075.4	0.0695	<u>324,918</u>	
33	Subtotal				27,217,981	
34	STAS				0	
35	Base Rate Revenue				27,217,981	
36	Gas Cost		4,675,075.4	4.1351	19,331,904	
37	Merchant Function Charge		4,675,075.4	0.0087	<u>40,673</u>	
38	Total Rate Schedule SGSS	285,053	4,675,075.4		46,590,558	9.9657
39 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
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		<u>3,961,595.5</u>	3.8082	15,086,548	
44	Rider CC		3,961,595.5	0.0010	3,962	
45	Gas Procurement Charge		3,961,595.5	0.0695	275,331	
46	C&I Network > 50,000 Therms Annually	300		319.60	<u>95,880</u>	
47	Subtotal				16,953,225	
48	STAS				0	
49	Base Rate Revenue				16,953,225	
50	Gas Cost		3,961,595.5	4.1351	16,381,594	
51	Merchant Function Charge		3,961,595.5	0.0087	<u>34,466</u>	
52	Total Rate Schedule SGSS	31,073	3,961,595.5		33,369,285	8.4232

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 7
Page 2 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
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		72,700.0	0.0937	6,812	
6	C&I Network	12		351.52	<u>4,218</u>	
7	Subtotal		72,700.0		24,818	
8	STAS				0	
9	Base Rate Revenue				24,818	
10	Gas Cost - Commodity		72,700.0	(workpaper)	263,756	
11	Gas Cost - Demand		<u>550.0</u>		<u>4,261</u>	
12	Total Rate Schedule NSS	12	72,700.0		292,835	4.0280
13	Rate Schedule LGSS - Large General Sales Service					
14	Customer Charge:					
15	≤ 110,000 Therms Annually	536		229.75	123,146	
16	> 110,000 to ≤540,000 Therms Annually	282		757.34	213,570	
17	> 540,000 to ≤1,074,000 Therms Annually	0		1,947.06	0	
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,028.76	0	
19	> 3,400,000 to ≤7,500,000 Therms Annually	0		5,841.18	0	
20	> 7,500,000. Therms Annually	0		8,653.60	0	
21	Commodity Charge:					
22	≤ 110,000 Therms Annually		419,923.6	2.4365	1,023,144	
23	> 110,000 to ≤540,000 Therms Annually		329,961.6	2.2780	751,653	
24	> 540,000 to ≤1,074,000 Therms Annually		0.0	1.5021	0	
25	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.3323	0	
26	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.1956	0	
27	> 7,500,000. Therms Annually		0.0	0.7115	0	
28	Gas Procurement - ≤ 540,000 Therms Annually		749,885.2	0.0695	52,117	
29	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	
30	C&I Network - ≤ 540,000 Therms Annually	818		319.60	261,433	
31	C&I Network - > 540,000 Therms Annually	0		373.55	0	
32	STAS - ≤ 540,000 Therms Annually				0	
33	STAS - > 540,000 Therms Annually				0	
34	Base Rate Revenue				2,425,063	
35	Gas Cost - ≤ 540,000 Therms Annually		749,885.2	4.1351	3,100,850	
36	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	0	
37	Total Rate Schedule LGSS	818	749,885.2		5,525,913	7.3690
38	Tariff Sales Summary by Rate Class					
39	Base Rate Revenue				246,340,077	
40	STAS				0	
41	Rider USP				24,902,569	
42	Merchant Function Charge				1,134,084	
43	Gas Procurement Charge				1,903,837	
44	Rider CC				24,880	
45	Gas Cost				<u>113,274,221</u>	
46	Total Residential Sales	3,870,639	27,393,345.0		387,579,668	
47	Base Rate Revenue				43,466,440	
48	STAS				0	
49	Merchant Function Charge				75,139	
50	Gas Procurement Charge				600,249	
51	C&I Network				95,880	
52	Rider CC				8,637	
53	Gas Cost				<u>35,713,498</u>	
54	Total Small General Sales	316,126	8,636,670.9		79,959,843	
55	Base Rate Revenue				20,600	
56	STAS				0	
57	Gas Cost				268,017	
58	C&I Network				<u>4,218</u>	
59	Total Negotiated Sales	12	72,700.0		292,835	
60	Base Rate Revenue				2,111,513	
61	STAS				0	
62	Gas Procurement Charge				52,117	
63	Gas Cost				3,100,850	
64	C&I Network				<u>261,433</u>	
65	Total Large General Sales	<u>818</u>	<u>749,885.2</u>		<u>5,525,913</u>	
66	Total Tariff Sales	4,187,595	36,852,601.1		473,358,259	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 7
Page 3 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	914,529		18.25	16,690,154	
3	Commodity Charge:					
4	All Gas Consumed		6,893,000.0	6.4140	44,211,702	
5	Rider USP - Universal Service Plan		6,893,000.0	1.0009	6,899,204	
6	Rider CC		6,893,000.0	0.0010	<u>6,893</u>	
7	Subtotal				67,807,953	
8	STAS				0	
9	Base Rate Revenue				67,807,953	
10	Gas Cost		<u>6,893,000.0</u>	0.9266	<u>6,387,054</u>	
11	Total Rate Schedule RDS	914,529	6,893,000.0		74,195,007	10.7638
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	≤ 6,440 Therms Annually	92,544		22.75	2,105,376	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,371,505.0	4.3643	5,985,659	
17	Rider CC		1,371,505.0	0.0010	<u>1,372</u>	
18	Subtotal				8,092,407	
19	STAS				0	
20	Base Rate Revenue				8,092,407	
21	Gas Cost		<u>1,371,505.0</u>	0.9266	<u>1,270,837</u>	
22	Total Rate Schedule SCD	92,544	1,371,505.0		9,363,244	6.8270
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		<u>959,493.2</u>	3.8082	3,653,942	
28	Subtotal		959,493.2		959,493.2	
29	Rider CC		959,493.2	0.0010	959	
30	C&I Network > 50,000 Therms Annually	156		319.60	<u>49,858</u>	
31	Subtotal				4,078,295	
32	STAS				0	
33	Base Rate Revenue				4,078,295	
34	Gas Cost		<u>959,493.2</u>	0.9266	<u>889,066</u>	
35	Total Rate Schedule SCD	7,782	959,493.2		4,967,361	5.1771
36 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
37	Customer Charge:					
38	≤ 6,440 Therms Annually	11,047		22.75	251,319	
39	Commodity Charge:					
40	Priority 1 - Aggregation					
41	≤ 6,440 Therms Annually		38,546.4	4.2423	163,525	
42	All Other - Aggregation					
43	≤ 6,440 Therms Annually		<u>208,728.7</u>	4.2423	885,490	
44	Rider CC		247,275.1	0.0010	<u>247</u>	
45	Subtotal				1,300,581	
46	STAS				0	
47	Subtotal				1,300,581	
48	Flex	0	930.0 (workpaper)		2,678	
49	Priority 1 Gas Cost		<u>38,546.4</u>	1.2373	<u>47,693</u>	
50	Total Rate Schedule SGDS	11,047	248,205.1		1,350,952	5.4429

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 7
Page 4 of 10
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 SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		778,068.3	3.6862	2,868,115	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,947,757.1</u>	3.6862	10,866,022	
9	Rider CC		3,725,825.4	0.0010	3,726	
10	Subtotal				14,654,663	
11	STAS				0	
12	Subtotal				14,654,663	
13	Flex	24	27,129.4	(workpaper)	43,757	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>778,068.3</u>	1.2373	<u>962,704</u>	
16	Total Rate Schedule SGDS	19,124	3,752,954.8		16,036,974	4.2732
17 Rate Schedule SDS - Small Distribution Service						
18	Customer Charge:					
19	> 64,400 to ≤ 110,00 Therms Annually	1,933		229.75	444,107	
20	> 110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
21	Commodity Charge:					
22	> 64,400 to ≤ 110,00 Therms Annually		1,375,565.3	2.4365	3,351,565	
23	> 110,000 to ≤ 540,000 Therms Annually		<u>4,595,049.9</u>	2.2780	<u>10,467,524</u>	
24	Subtotal		5,970,615.2		16,093,687	
25	STAS				0	
26	Flexed Deliveries	0	<u>208,600.0</u>	(workpaper)	163,647	
27	C&I Network	4,342		319.60	<u>1,387,703</u>	
28	Total Rate Schedule SDS	4,350	6,179,215.2		17,645,037	2.8555
29 Rate Schedule LDS - Large Distribution Service						
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
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	914			2,431,229	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,268,002.6	1.5021	4,908,867	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,601,000.0	1.3323	6,129,912	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,209,000.0	1.1956	1,445,480	
40	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.7115	<u>711,500</u>	
41	Total Deliveries		10,078,002.6		13,195,759	
42	Subtotal				15,626,988	
43	STAS				0	
44	Flexed Deliveries	168	10,416,573.3	(workpaper)	3,960,231	
45	C&I Network	936		373.55	<u>349,643</u>	
46	Total Rate Schedule LDS	1,082	20,494,575.9		19,936,862	0.9728
47 Rate Schedule MLDS - Main Line Distribution Service - Class I						
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	26		1,149.00	29,874	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
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		154,000.0	0.0937	14,430	
56	Subtotal				187,000	
57	STAS				0	
58	Flexed	0	2,270,000.0	(workpaper)	212,245	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	74	2,424,000.0		424,554	0.1751

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Exhibit No. 103
Schedule No. 7
Page 5 of 10
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		<u>0.0</u>	0.3355	0	
10	Total Deliveries		0.0		0.0	
11	Subtotal				147,456	
12	STAS				0	
13	Flex	12	2,135,000.0	(workpaper)	617,679	
14	C&I Network	<u>36</u>		351.52	<u>12,655</u>	
15	Total Rate Schedule MLDS - Class II	48	2,135,000.0		777,790	0.3643

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				60,901,856	
18	STAS				0	
19	Rider USP				6,899,204	
20	Rider CC				6,893	
21	Gas Cost				<u>6,387,054</u>	
22	Total Residential Distribution Service	914,529	6,893,000.0		74,195,007	
23	Base Rate Revenue				28,116,219	
24	STAS				0	
25	Rider CC				6,304	
26	C&I Network				425,708	
27	Gas Cost				<u>3,170,300</u>	
28	Total Small Distribution Service (SCD & SGDS)	130,497	6,332,158.1		31,718,531	
29	Base Rate Revenue				16,257,334	
30	C&I Network				1,387,703	
31	STAS				0	
32	Total Small Distribution Service (SDS)	4,350	6,179,215.2		17,645,037	
33	Base Rate Revenue				19,587,219	
34	C&I Network				349,643	
35	STAS				0	
36	Total Large Distribution Service	1,082	20,494,576		19,936,862	
37	Base Rate Revenue				1,164,380	
38	C&I Network				37,964	
39	STAS				0	
40	Total Main Line Distribution Service	122	4,559,000		1,202,344	
41	Total Distribution Service	1,050,580	44,457,949.2		144,697,781	

42	Total Company Throughput	5,238,175	81,310,550.3		618,056,040	
----	---------------------------------	-----------	--------------	--	-------------	--

43 Other Operating Revenue

44	487 - Forfeited Discounts				1,235,612	
45	488 - Miscellaneous Service Revenues				105,936	
46	493 - Rent from Gas Property				9,600	
47	495 - Prior Yr. Rate Refund - Net.				0	
48	495 - Off System Sales				0	
49	495 - Other Gas Revenues - Other				229,068	
50	496 - Provision For Rate Refunds				0	

51	Total Other Operating Revenue				1,580,216	
----	--------------------------------------	--	--	--	-----------	--

52	Total Company Revenue				619,636,256	
----	------------------------------	--	--	--	-------------	--

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 7
Page 6 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,633,542		18.25	66,312,142	
3	Commodity Charge:					
4	All Gas Consumed		24,988,117.4	6.4140	160,273,785	
5	Rider USP - Universal Service Plan		24,988,117.4	1.0009	25,010,607	
6	Rider CC		24,988,117.4	0.0010	24,988	
7	Gas Procurement Charge		24,988,117.4	0.0695	<u>1,736,674</u>	
8	Subtotal				253,358,196	
9	STAS				0	
10	Base Rate Revenue				253,358,196	
11	Gas Cost		24,988,117.4	4.1351	103,328,364	
12	Merchant Function Charge		24,988,117.4	0.0414	<u>1,034,508</u>	
13	Total Rate Schedule RSS	3,633,542	24,988,117.4		357,721,068	14.3156
14 <u>Rate Schedule CAP - Residential Sales Service CAP</u>						
15	Customer Charge	272,190		18.25	4,967,468	
16	Commodity Charge:					
17	All Gas Consumed		2,524,483.6	6.4140	16,192,038	
18	Redistribution of CAP Shortfall resulting from proposed rates				(2,635,890)	
19	Gas Procurement Charge		2,524,483.6	0.0695	<u>175,452</u>	
20	Subtotal				18,699,068	
21	STAS				0	
22	Base Rate Revenue				18,699,068	
23	Gas Cost		2,524,483.6	4.1351	10,438,992	
24	Merchant Function Charge		2,524,483.6	0.0414	<u>104,514</u>	
25	Total Rate Schedule CAP	272,190	2,524,483.6		29,242,574	11.5836
26 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
27	Customer Charge:					
28	≤ 6,440 Therms Annually	287,206		22.75	6,533,937	
29	Commodity Charge:					
30	≤ 6,440 Therms Annually		4,812,979.1	4.3643	21,005,285	
31	Rider CC		4,812,979.1	0.0010	4,813	
32	Gas Procurement Charge		4,812,979.1	0.0695	<u>334,502</u>	
33	Subtotal				27,878,537	
34	STAS				0	
35	Base Rate Revenue				27,878,537	
36	Gas Cost		4,812,979.1	4.1351	19,902,150	
37	Merchant Function Charge		4,812,979.1	0.0087	<u>41,873</u>	
38	Total Rate Schedule SGSS	287,206	4,812,979.1		47,822,560	9.9362
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		<u>4,055,013.8</u>	3.8082	15,442,304	
44	Rider CC		4,055,013.8	0.0010	4,055	
45	Gas Procurement Charge		4,055,013.8	0.0695	281,823	
46	C&I Network > 50,000 Therms Annually	300		319.60	<u>95,880</u>	
47	Subtotal				17,315,566	
48	STAS				0	
49	Base Rate Revenue				17,315,566	
50	Gas Cost		4,055,013.8	4.1351	16,767,888	
51	Merchant Function Charge		4,055,013.8	0.0087	<u>35,279</u>	
52	Total Rate Schedule SGSS	31,073	4,055,013.8		34,118,733	8.4140

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 7
Page 7 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule 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		<u>72,700.0</u>	0.0937	6,812	
6	C&I Network	12		351.52	<u>4,218</u>	
7	Subtotal		72,700.0		24,818	
8	STAS				0	
9	Base Rate Revenue				24,818	
10	Gas Cost - Commodity		72,700.0 (workpaper)		263,756	
11	Gas Cost - Demand		550.0		<u>4,261</u>	
12	Total Rate Schedule NSS	12	72,700.0		292,835	4.0280
13	Rate Schedule LGSS - Large General Sales Service					
14	Customer Charge:					
15	≤ 110,000 Therms Annually	536		229.75	123,146	
16	> 110,000 to ≤540,000 Therms Annually	282		757.34	213,570	
17	> 540,000 to ≤1,074,000 Therms Annually	0		1,947.06	0	
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,028.76	0	
19	> 3,400,000 to ≤7,500,000 Therms Annually	0		5,841.18	0	
20	> 7,500,000. Therms Annually	0		8,653.60	0	
21	Commodity Charge:					
22	≤ 110,000 Therms Annually		429,410.1	2.4365	1,046,258	
23	> 110,000 to ≤540,000 Therms Annually		336,643.1	2.2780	766,873	
24	> 540,000 to ≤1,074,000 Therms Annually		0.0	1.5021	0	
25	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.3323	0	
26	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.1956	0	
27	> 7,500,000. Therms Annually		<u>0.0</u>	0.7115	<u>0</u>	
28	Subtotal		766,053.2		2,149,847	
29	Gas Procurement Charge					
30	≤ 540,000 Therms Annually		766,053.2	0.0695	53,241	
31	> 540,000 Therms Annually		0.0	0.0695	0	
32	C&I Network - ≤ 540,000 Therms Annually	818		319.60	261,433	
33	C&I Network - > 540,000 Therms Annually	0		368.76	<u>0</u>	
34	Subtotal				2,464,521	
35	STAS - ≤ 540,000 Therms Annually				0	
36	STAS - > 540,000 Therms Annually				<u>0</u>	
37	Base Rate Revenue				2,464,521	
38	Gas Cost - ≤ 540,000 Therms Annually		766,053.2	4.1351	3,167,707	
39	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	<u>0</u>	
40	Total Rate Schedule LGSS	818	766,053.2		5,632,228	7.3523

41 Tariff Sales Summary by Rate Class						
42	Base Rate Revenue				245,109,543	
43	STAS				0	
44	Rider USP				25,010,607	
45	Merchant Function Charge				1,139,022	
46	Gas Procurement Charge				1,912,126	
47	Rider CC				24,988	
48	Gas Cost				<u>113,767,356</u>	
49	Total Residential Sales	3,905,732	27,512,601.0		386,963,642	
50	Base Rate Revenue				44,473,030	
51	STAS				0	
52	Merchant Function Charge				77,152	
53	Gas Procurement Charge				616,325	
54	C&I Network				95,880	
55	Rider CC				8,868	
56	Gas Cost				<u>36,670,038</u>	
57	Total Small General Sales	318,279	8,867,993		81,941,293	
58	Base Rate Revenue				20,600	
59	STAS				0	
60	Gas Cost				268,017	
61	C&I Network				<u>4,218</u>	
62	Total Negotiated Sales	12	72,700		292,835	
63	Base Rate Revenue				2,149,847	
64	STAS				0	
65	Gas Procurement Charge				53,241	
66	Gas Cost				3,167,707	
67	C&I Network				<u>261,433</u>	
68	Total Large General Sales	818	766,053		5,632,228	
69	Total Tariff Sales	4,224,841	37,219,347.1		474,829,998	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 7
Page 8 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	922,450		18.25	16,834,713	
3	Commodity Charge:					
4	All Gas Consumed		6,925,000.0	6.4140	44,416,950	
5	Rider USP - Universal Service Plan		6,925,000.0	1.0009	6,931,233	
6	Rider CC		6,925,000.0	0.0010	6,925	
7	Subtotal				68,189,821	
8	STAS				0	
9	Base Rate Revenue				68,189,821	
10	Gas Cost		<u>6,925,000.0</u>	0.9266	<u>6,416,705</u>	
11	Total Rate Schedule RDS	922,450	6,925,000.0		74,606,526	10.7735
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	≤ 6,440 Therms Annually	92,997		22.75	2,115,682	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,392,058.1	4.3643	6,075,359	
17	Rider CC		1,392,058.1	0.0010	1,392	
18	Subtotal				8,192,433	
19	STAS				0	
20	Base Rate Revenue				8,192,433	
21	Gas Cost		<u>1,392,058.1</u>	0.9266	<u>1,289,881</u>	
22	Total Rate Schedule SCD	92,997	1,392,058.1		9,482,314	6.8117
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		<u>973,921.5</u>	3.8082	3,708,888	
28	Subtotal		973,921.5		974	
29	Rider CC		973,921.5	0.0010	974	
30	C&I Network > 50,000 Therms Annually	156		319.60	49,858	
31	Subtotal				4,133,256	
32	STAS				0	
33	Base Rate Revenue				4,133,256	
34	Gas Cost		<u>973,921.5</u>	0.9266	<u>902,436</u>	
35	Total Rate Schedule SCD	7,782	973,921.5		5,035,692	5.1705
36 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
37	Customer Charge:					
38	≤ 6,440 Therms Annually	11,047		22.75	251,319	
39	Commodity Charge:					
40	Priority 1 - Aggregation					
41	≤ 6,440 Therms Annually		39,105.1	4.2423	165,896	
42	All Other - Aggregation					
43	≤ 6,440 Therms Annually		<u>211,848.4</u>	4.2423	898,724	
44	Rider CC		250,953.5	0.0010	251	
45	Subtotal				1,316,190	
46	STAS				0	
47	Subtotal				1,316,190	
48	Flex	0	930.0 (workpaper)		2,678	
49	Priority 1 Gas Cost		<u>39,105.1</u>	1.2373	<u>48,385</u>	
50	Total Rate Schedule SGDS	11,047	251,883.5		1,367,253	5.4281

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 7
Page 9 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		789,146.4	3.6862	2,908,951	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,990,230.0</u>	3.6862	11,022,586	
9	Rider CC			0.0010	3,779	
10	Subtotal				14,852,116	
11	STAS				0	
12	Subtotal				14,852,116	
13	Flex	24	27,168.3 (workpaper)		43,793	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>789,146.4</u>	1.2373	<u>976,411</u>	
16	Total Rate Schedule SGDS	19,124	3,806,544.7		16,248,170	4.2685
17	<u>Rate Schedule SDS - Small Distribution Service</u>					
18	Customer Charge:					
19	> 64,400 to ≤ 110,000 Therms Annually	1,933		229.75	444,107	
20	> 110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
21	Commodity Charge:					
22	> 64,400 to ≤ 110,000 Therms Annually		1,395,304.1	2.4365	3,399,658	
23	> 110,000 to ≤ 540,000 Therms Annually		<u>4,631,727.4</u>	2.2780	<u>10,551,075</u>	
24	Subtotal				16,225,331	
25	STAS				0	
26	Flexed Deliveries	0	208,600.0 (workpaper)		163,647	
27	C&I Network	4,342		319.60	<u>1,387,703</u>	
28	Total Rate Schedule SDS	4,350	6,235,631.5		17,776,681	2.8508
29	<u>Rate Schedule LDS - Large Distribution Service</u>					
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
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	914			2,431,229	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.5021	4,897,283	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.3323	6,167,217	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.1956	1,451,458	
40	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.7115	<u>711,500</u>	
41	Total Deliveries		10,103,291.1		13,227,458	
42	Subtotal				15,658,687	
43	STAS				0	
44	Flexed Deliveries	168	10,548,652.9 (workpaper)		4,020,861	
45	C&I Network	936		368.76	<u>345,159</u>	
46	Total Rate Schedule LDS	1,082	20,651,944.0		20,024,707	0.9696
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	26		1,149.00	29,874	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
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		154,000.0	0.0937	14,430	
56	Subtotal				187,000	
57	STAS				0	
58	Flexed	0	2,270,000.0 (workpaper)		212,245	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	74	2,424,000.0		424,554	0.1751

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 7
Page 10 of 10
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		0.0	
11	Subtotal				147,456	
12	STAS				0	
13	Flex	12	2,239,000.0 (workpaper)		636,751	
14	C&I Network	36		351.52	12,655	
15	Total Rate Schedule MLDS - Class II	48	2,239,000.0		796,862	0.3559

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				61,251,663	
18	STAS				0	
19	Rider USP				6,931,233	
20	Rider CC				6,925	
21	Gas Cost				<u>6,416,705</u>	
22	Total Residential Distribution Service	922,450	6,925,000.0		74,606,526	
23	Base Rate Revenue				28,484,212	
24	STAS				0	
25	Rider CC				6,396	
26	C&I Network				425,708	
27	Gas Cost				<u>3,217,113</u>	
28	Total Small Distribution Service (SCD & SGDS)	130,950	6,424,407.8		32,133,429	
29	Base Rate Revenue				16,388,978	
30	C&I Network				1,387,703	
31	STAS				0	
32	Total Small Distribution Service (SDS)	4,350	6,235,631.5		17,776,681	
33	Base Rate Revenue				19,679,548	
34	C&I Network				345,159	
35	STAS				0	
36	Total Large Distribution Service	1,082	20,651,944.0		20,024,707	
37	Base Rate Revenue				1,183,452	
38	C&I Network				37,964	
39	STAS				0	
40	Total Main Line Distribution Service	122	4,663,000.0		1,221,416	
41	Total Distribution Service	1,058,954	44,899,983.3		145,762,759	

42	Total Company Throughput	5,283,795	82,119,330.4		620,592,757	
----	---------------------------------	-----------	--------------	--	-------------	--

43 Other Operating Revenue						
44	487 - Forfeited Discounts				1,347,840	
45	488 - Miscellaneous Service Revenues				105,936	
46	493 - Rent from Gas Property				9,600	
47	495 - Prior Yr. Rate Refund - Net.				0	
48	495 - Off System Sales				0	
49	495 - Other Gas Revenues - Other				229,068	
50	496 - Provision For Rate Refunds				0	
51	Total Other Operating Revenue				1,692,444	

52	Total Company Revenue				622,285,201	
----	------------------------------	--	--	--	-------------	--

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Witness: P. A. Strauss

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Total Revenues							
2	Residential Sales - RS, CAP	3,905,732	27,512,601.0	\$357,399,795	\$29,563,847	\$386,963,642	8.27%	8.88%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	287,206	4,812,979.1	\$46,057,112	\$1,765,448	\$47,822,560	3.83%	4.23%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	31,073	4,055,013.8	\$33,295,383	\$823,350	\$34,118,733	2.47%	4.05%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	818	766,053.2	\$5,272,920	\$359,308	\$5,632,228	6.81%	11.96%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	0	0.0	\$0	\$0	\$0	0.00%	11.87%
7	Negotiated Sales Service - NSS	12	72,700.0	\$288,617	\$4,218	\$292,835	1.46%	2.87%
8	Residential Distribution Service (Choice) - RDS	922,450	6,925,000.0	\$66,540,226	\$8,066,300	\$74,606,526	12.12%	8.88%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	92,997	1,392,058.1	\$8,956,800	\$525,514	\$9,482,314	5.87%	4.23%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCC	7,782	973,921.5	\$4,811,112	\$224,580	\$5,035,692	4.67%	4.05%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	11,047	251,883.5	\$1,277,480	\$89,773	\$1,367,253	7.03%	4.23%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,124	3,806,544.7	\$15,139,499	\$1,108,671	\$16,248,170	7.32%	4.05%
13	Small Distribution Service - SDS	4,350	6,235,631.5	\$15,635,794	\$2,140,887	\$17,776,681	13.69%	11.96%
14	Large Distribution Service - LDS	1,082	20,651,944.0	\$17,899,205	\$2,125,502	\$20,024,707	11.87%	11.87%
15	Main Line Distribution Service Class I - MLDS	74	2,424,000.0	\$399,245	\$25,309	\$424,554	6.34%	2.87%
16	Main Line Distribution Service Class II - MLDS	48	2,239,000.0	\$784,207	\$12,655	\$796,862	1.61%	2.87%
17	Other Gas Department Revenue			\$1,590,724	\$101,720	\$1,692,444	6.39%	6.39%
18	Total Revenues	5,283,795	82,119,330.4	\$575,348,119	\$46,937,082	\$622,285,201	8.16%	8.16%
19	Base Rates Revenue Only							
20	Residential Sales - RS, CAP	3,905,732	27,512,601.0	\$217,609,715	\$27,499,828	\$245,109,543	12.64%	12.90%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS	287,206	4,812,979.1	\$25,773,774	\$1,765,448	\$27,539,222	6.85%	6.87%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	31,073	4,055,013.8	\$16,206,338	\$727,470	\$16,933,808	4.49%	4.77%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	818	766,053.2	\$2,051,972	\$97,875	\$2,149,847	4.77%	4.81%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS	0	0.0	\$0	\$0	\$0	0.00%	9.95%
25	Negotiated Sales Service - NSS	12	72,700.0	\$20,600	\$0	\$20,600	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS	922,450	6,925,000.0	\$53,757,368	\$7,494,295	\$61,251,663	13.94%	12.90%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	92,997	1,392,058.1	\$7,665,527	\$525,514	\$8,191,041	6.86%	6.87%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCC	7,782	973,921.5	\$3,907,702	\$174,722	\$4,082,424	4.47%	4.77%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	11,047	251,883.5	\$1,228,844	\$89,773	\$1,318,617	7.31%	6.87%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,124	3,806,544.7	\$14,159,309	\$732,821	\$14,892,130	5.18%	4.77%
31	Small Distribution Service - SDS	4,350	6,235,631.5	\$15,635,794	\$753,184	\$16,388,978	4.82%	4.81%
32	Large Distribution Service - LDS	1,082	20,651,944.0	\$17,899,205	\$1,780,343	\$19,679,548	9.95%	9.95%
33	Main Line Distribution Service Class I - MLDS	74	2,424,000.0	\$399,245	\$0	\$399,245	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS	48	2,239,000.0	\$784,207	\$0	\$784,207	0.00%	0.00%
35	Total Base Rates Revenues	5,283,795	82,119,330.4	\$377,099,600	\$41,641,273	\$418,740,873	11.04%	11.04%
36	C&I Network Revenue Only							
37	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	300		\$0	\$95,880	\$95,880		
38	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	818		\$0	\$261,433	\$261,433		
39	Large General Sales Service (> 540,000 Therms Annually) - LGSS	0		\$0	\$0	\$0		
40	Negotiated Sales Service - NSS	12		\$0	\$4,218	\$4,218		
41	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCC	156		\$0	\$49,858	\$49,858		
42	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	1,176		\$0	\$375,850	\$375,850		
43	Small Distribution Service - SDS	4,342		\$0	\$1,387,703	\$1,387,703		
44	Large Distribution Service - LDS	936		\$0	\$345,159	\$345,159		
45	Main Line Distribution Service Class I - MLDS	72		\$0	\$25,309	\$25,309		
46	Main Line Distribution Service Class II - MLDS	36		\$0	\$12,655	\$12,655		
47	Total C&I Network Revenues	7,848	0.0	\$0	\$2,558,065	\$2,558,065		

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 2 of 10
Witness: P. A. Strauss

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	STAS							
2	Residential Sales - RS, CAP			\$0	\$0	\$0	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Total STAS			\$0	\$0	\$0	0.00%	0.00%
18	Rider CC							
19	Residential Sales - RS, CAP			\$24,988	\$0	\$24,988	0.00%	0.00%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$4,813	\$0	\$4,813	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$4,055	\$0	\$4,055	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
23	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS			\$6,925	\$0	\$6,925	0.00%	0.00%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,392	\$0	\$1,392	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$974	\$0	\$974	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$251	\$0	\$251	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$3,779	\$0	\$3,779	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Rider CC			\$47,177	\$0	\$47,177	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 3 of 10
Witness: P. A. Strauss

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2) DTH	Revenue @ Current Rates (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	Gas Procurement Charge							
2	Residential Sales - RS, CAP			\$1,912,126	\$0	\$1,912,126	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$334,502	\$0	\$334,502	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$281,823	\$0	\$281,823	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$53,241	\$0	\$53,241	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Total Gas Procurement Charge			\$2,581,692	\$0	\$2,581,692	0.00%	0.00%
18	Universal Service Plan Rider							
19	Residential Sales - RS			\$22,946,588	\$2,064,019	\$25,010,607	8.99%	8.99%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
23	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS			\$6,359,228	\$572,005	\$6,931,233	8.99%	8.99%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Universal Service Charge			\$29,305,816	\$2,636,024	\$31,941,840	8.99%	8.99%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 4)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Merchant Function Charge							
2	Residential Sales - RS, CAP			\$1,139,022	\$0	\$1,139,022	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$41,873	\$0	\$41,873	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$35,279	\$0	\$35,279	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Total Merchant Function Charge			<u>\$1,216,174</u>	<u>\$0</u>	<u>\$1,216,174</u>	0.00%	0.00%
18	Gas Cost							
19	Residential Sales - RS, CAP			\$113,767,356	\$0	\$113,767,356	0.00%	0.00%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$19,902,150	\$0	\$19,902,150	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$16,767,888	\$0	\$16,767,888	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$3,167,707	\$0	\$3,167,707	0.00%	0.00%
23	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Negotiated Sales Service - NSS			\$268,017	\$0	\$268,017	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS			\$6,416,705	\$0	\$6,416,705	0.00%	0.00%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,289,881	\$0	\$1,289,881	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$902,436	\$0	\$902,436	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$48,385	\$0	\$48,385	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$976,411	\$0	\$976,411	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Gas Cost			<u>\$163,506,936</u>	<u>\$0</u>	<u>\$163,506,936</u>	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 5 of 10
Witness: P. A. Strauss

Line No.	Description	RS/RDG/RGSS						
		Total (1)	RDS/RDGDS/RCC (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSG (6)
1	Determination of Revenue Distribution							
2	Rate Base (Exhibit 111, Schedule 1, Page 2, Line 12)	\$1,915,996,457	\$1,366,314,386	\$171,552,028	\$149,335,682	\$97,757,522	\$130,152,235	\$884,604
3								
4	Unitized Return @ Current Rates (Exhibit 111, Schedule 1, Page 2, Line 14)	1.00000	0.93288	1.12329	1.67201	1.04983	0.64408	13.75231
5	Proposed Unitized Return	1.00000	0.97580	1.00000	1.43200	1.04982	0.64877	11.61670
6	Change in Unitized Return	0.00000	0.04292	(0.12329)	(0.24001)	(0.00001)	0.00469	(2.13561)
7	Rate of Return Requested	8.100%	7.904%	8.100%	11.599%	8.504%	5.255%	94.095%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$155,195,713	\$107,993,489	\$13,895,714	\$17,321,446	\$8,313,300	\$6,839,396	\$832,368
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 1, Page 2, Line 11)	\$120,752,883	\$80,320,085	\$12,144,540	\$15,735,825	\$6,474,807	\$5,276,277	\$801,350
10	Income Deficiency (Line 8 - Line 9)	\$34,442,830	\$27,673,404	\$1,751,174	\$1,585,621	\$1,838,493	\$1,563,119	\$31,018
11	Gross Conversion Factor	<u>1.36275815</u>	<u>1.36275815</u>	<u>1.36275815</u>	<u>1.36275815</u>	<u>1.36275815</u>	<u>1.36275815</u>	<u>1.36275815</u>
12	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	46,937,246	37,712,156	2,386,426	2,160,818	2,505,422	2,130,154	42,270
13	Percent Distribution to Rate Classes	100.00%	79.22%	5.08%	5.73%	5.34%	4.54%	0.09%
14	Less: Proposed Change in STAS (Page 1 Line 1 through Line 17)	0	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 17)	101,720	81,727	5,172	4,683	5,430	4,616	92
16	Less: Proposed Change in Rider CC (Page 2 Line 18 through Line 34)	0	0	0	0	0	0	0
17	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 5 through Line 17)	0	0	0	0	0	0	0
18	Proposed Increase to Base Revenue	\$46,835,526	\$37,630,429	\$2,381,254	\$2,156,135	\$2,499,992	\$2,125,538	\$42,178
19	Percent Distribution to Rate Classes	100.00%	80.35%	5.08%	4.60%	5.34%	4.54%	0.09%
20	Current Base Revenue	\$377,099,600	\$271,367,083	\$34,668,145	\$34,273,349	\$17,687,766	\$17,899,205	\$1,204,052
21	Current Percent Distribution of Rate Classes	100.00%	71.96%	9.19%	9.09%	4.69%	4.75%	0.32%
22	Proposed Base Revenue	\$423,935,126	\$308,997,512	\$37,049,399	\$36,429,484	\$20,187,758	\$20,024,743	\$1,246,230
23	Proposed Percent Distribution of Rate Classes	100.00%	72.89%	8.74%	8.59%	4.76%	4.72%	0.29%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 6 of 10
Witness: P. A. Strauss

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Residential Rate Design (RS, RDS, RCC)									
2	Total Revenue @ Current Rates				\$423,940,021					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				120,184,061					
5	Less: Gas Procurement Charge				1,912,126					
6	Less: Rider CC				31,913					
7	Less: Merchant Function Charge				1,139,022					
8	Less: Rider USP				29,305,816					
9	Plus: Proposed Increase to Base Rates				<u>37,630,429</u>					
10	Proposed Base Revenue				\$308,997,512					
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,828,182	18.25	<u>88,114,322</u>	80,872,050	29.80%	16.75	7,242,272		
12	Net Volumetric Gas Revenue				\$220,883,190					
13	All Gas Consumed (Exhibit 103, Sch. 1)			34,437,601.0	6.4140	\$220,882,773	\$190,495,033	<u>70.20%</u>	5.5316	<u>30,387,740</u>
14	Total Base Revenue Charge						100.00%	<u>\$37,630,012</u>		
15	Rider USP - Universal Service Plan									
16	Universal Service Plan Rider @ Current Rate				29,305,816					
17	Plus: Redistribution of CAP shortfall resulting from proposed rates				<u>2,635,890</u>					
18	Expected Change in Universal Service Plan Rider Rate			31,913,117.4	1.0009	\$31,941,706	0.9183			

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 7 of 10
Witness: P. A. Strauss

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)							
2	Total Revenue @ Current Rates			\$56,291,392				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			21,240,416				
5	Less: Gas Procurement Charge			334,502				
6	Less: Rider CC			6,456				
7	Less: Merchant Function Charge			41,873				
8	Less: Rider USP			0				
9	Plus: Proposed Increase to Base Rates			<u>2,381,254</u>				
10	Proposed Base Revenue			\$37,049,399				
11	Less: Less Flex Revenue (SGDS1)			\$2,678				
12	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	391,250	22.75	<u>8,900,938</u>	8,314,063	23.98%	21.25	586,875
13	Net Volumetric Gas Revenue			\$28,145,783				
14	All Gas Consumed Rate			6,455,990.7	4.3596			28,145,537
15	SGSS1,SCD1 @ uniform rate			6,205,037.2	4.3596			27,051,480
16	SGDS1 @ uniform rate			250,953.5	4.3596			1,094,057
17	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit MPB-4)							29,428
18	Less Than 6,440 Therms Annually - SGSS1, SCD1			6,205,037.2	4.3643		25,359,987	73.16% 1,720,921
19	Less Than 6,440 Therms Annually - SGDS1			250,953.5	4.2423		<u>991,417</u>	<u>2.86%</u> 3,9506 <u>73,212</u>
20	Total Base Revenue Charge						\$34,665,467	100.00% \$2,381,008

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 8 of 10
Witness: P. A. Strauss

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)							
2	Total Revenue @ Current Rates				\$53,245,994			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				18,646,735			
5	Less: Gas Procurement Charge				281,823			
6	Less: Rider CC				8,808			
7	Less: Merchant Function Charge				35,279			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>2,156,135</u>			
10	Proposed Base Revenue				\$36,429,484			
11	Less: C&I Network Charge (Exhibit 111, Schedule 1, Page 31 Lines 23 - 25)	1,632	319.60	521,587	0	0.00%	0.00	521,587
12	Less: Flex Revenue (SGDS2)			\$43,793				
13	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	57,955	48.00	<u>2,781,840</u>	2,781,840	8.13%	48.00	-
14	Net Volumetric Gas Revenue				\$33,082,264			
15	All Gas Consumed Rate			8,808,311.7	3.7558			33,082,257
16	SGSS2,SCD2 @ uniform rate			5,028,935.3	3.7558			18,887,675
17	SGDS2 @ uniform rate			3,779,376.4	3.7558			14,194,582
18	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit MPB-4)				263,465	292,893		
19	6,440 - 64,400 Therms Annually - SGSS2, SCD2			5,028,935.3	3.8082			19,151,140
20	6,440 - 64,400 Therms Annually - SGDS2			3,779,376.4	3.6862	<u>13,931,117</u>	<u>13,198,716</u>	38.56%
						3.4923		<u>732,401</u>
21	Total Base Revenue Charge				\$33,082,257	\$31,447,716	100.00%	2,156,128

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 9 of 10
Witness: P. A. Strauss

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$	
1	Small Distribution Service Rate Design (SDS/LGSS)								
2	Total Revenue @ Current Rates				\$20,908,714				
3	Less: STAS				0				
4	Less: Gas Cost Revenue				3,167,707				
5	Less: Gas Procurement Charge				53,241				
6	Plus: Proposed Increase to Base Rates				<u>2,499,992</u>				
7	Proposed Base Revenue				\$20,187,758				
8	Less: C&I Network Charge (Exhibit 111, Schedule 1, Page 31 Lines 23 - 25)	5,160	319.60	1,649,136	0		0.00	1,649,136	
9	Less: Flex Revenue				163,647				
10	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms			2,469	229.75	567,253		229.75	
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms			2,699	<u>757.34</u>	2,044,061		757.34	
12	Net Volumetric Gas Revenue				\$15,763,661				
13	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)			1,824,714.2	2,4365	4,445,939	28.20%	2.305	239,973
14	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)			4,968,370.5	2,2780	<u>11,317,722</u>	<u>71.80%</u>	2.155	<u>610,883</u>
					\$15,763,661	\$14,912,805	100.00%	\$850,856	
15	Total Base Revenue Charge							\$2,499,992	
16	Large Distribution Service Rate Design (LDS/LGSS)								
17	Total Revenue @ Current Rates				\$17,899,205				
18	Less: STAS				0				
19	Less: Gas Cost Revenue				0				
20	Less: Gas Procurement Charge				0				
21	Plus: Proposed Increase to Base Rates				<u>2,125,538</u>				
22	Proposed Base Revenue				\$20,024,743				
23	Less: C&I Network Charge (Exhibit 111, Schedule 1, Page 31 Lines 23 - 25)	936	368.76	345,159	0		0.00	345,159	
24	Less: Flex Revenue				4,020,861				
25	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)								
26	> 540,000 to ≤ 1,074,000 Thms	530	1,947.06	1,031,942	1,031,942		1,947.06	-	
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	312	3,028.76	944,973	944,973		3,028.76	-	
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	5,841.18	350,471	350,471		5,841.18	-	
29	> 7,500,000 Therms Annually	12	<u>8,653.60</u>	<u>103,843</u>	103,843		8,653.60	-	
30	Net Volumetric Gas Revenue				\$13,227,494				
31	Usage Charge (Exhibit 103, Sch. 1)								
32	> 540,000 to ≤ 1,074,000 Thms	3,260,291.1	1.5021	4,897,200	4,238,052	37.02%	1.2999	659,148	
33	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,629,000.0	1.3323	6,167,342	5,337,237	46.63%	1.1530	830,105	
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,214,000.0	1.1956	1,451,492	1,256,126	10.97%	1.0347	195,366	
35	> 7,500,000 Therms Annually	1,000,000.0	<u>0.7115</u>	<u>711,460</u>	<u>615,700</u>	<u>5.38%</u>	0.6157	<u>95,760</u>	
					\$13,227,494	\$11,447,115	100.00%	\$1,780,379	
36	Total Base Revenue Charge							\$2,125,538	

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Schedule No. 8
Page 10 of 10
Witness: P. A. Strauss

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II									
2	Total Revenue @ Current Rates				\$1,472,069					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				268,017					
5	Plus: Proposed Increase to Base Rates				42,178					
6	Proposed Base Revenue				\$1,246,230					
7	Less: C&I Network Charge (Exhibit 111, Schedule 1, Page 31 Lines 23 - 25)			120	351.52	42,182	0	0.00	42,182	
8	Less: Flex Revenue					848,996				
9	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)									
10	> 274,000 to ≤ 540,000 Therms			12	469.34	5,632	5,632	469.34	0	
11	> 540,000 to ≤ 1,074,000 Therms Annually			38	1,149.00	43,662	43,662	1,149.00	0	
12	> 1,074,000 to ≤ 3,400,000 Therms Annually			24	2,050.00	49,200	49,200	2,050.00	0	
13	> 3,400,000 to ≤ 7,500,000 Therms Annually			0	4,096.00	0	0	4,096.00	0	
14	> 7,500,000 Therms Annually			12	7,322.00	87,864	87,864	7,322.00	0	
15	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)									
16	> 2,146,000 to ≤ 3,400,000 Therms Annually			0	2,050.00	0	0	2,050.00	-	
17	> 3,400,000 to ≤ 7,500,000 Therms Annually			36	4,096.00	147,456	147,456	4,096.00	-	
18	> 7,500,000 Therms Annually			0	7,322.00	0	0	7,322.00	-	
19	Net Volumetric Gas Revenue					\$21,242				
20	MDS I Usage Charge (Exhibit 103, Sch. 1)									
				226,700.0	0.0937	21,242	21,242	100.00%	0.0937	-
21	MDS II Usage Charge (Exhibit 103, Sch. 1)									
22	> 2,146,000 to ≤ 3,400,000 Therms Annually				0.0	0	0	0.00%	0.4479	0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually				0.0	0	0	0.00%	0.3874	0
24	> 7,500,000 Therms Annually				0.0	0	0	0.00%	0.3355	0
25							100.00%			
26	Total Base Revenue Charge								42,182	

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2019, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2018, FPFTY = Fully Projected Future Test Year TME December 31, 2019

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FPFTY
		Twelve Months Ended November 30, 2017	Rate Making Adjustments	Twelve Months Ended November 30, 2018	Rate Making Adjustments	Twelve Months Ended December 31, 2019
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2 Column 5	Exh 104, Sch1, Pg 3 Columns 2 & 5	Exh 104, Sch1, Pg 3 Column 7	Exh 104, Sch1, Pg 4 Columns 2 & 5	Exh 104, Sch1, Pg 4 Column 7
1	Labor	30,790,490	1,246,822	32,037,312	879,943	32,917,256
2	Incentive Compensation	1,889,215	225,785	2,115,000	99,000	2,214,000
3	Pension	88,225	(66,933)	21,292	(21,292)	0
4	Pension Deferral Amortization	-	-	0	2,816,591	2,816,591
5	OPEB	-	-	0	0	0
6	Other Employee Benefits	6,076,272	315,728	6,392,000	559,000	6,951,000
7	Outside Services	28,203,307	(5,775,477)	22,427,830	2,961,194	25,389,024
8	Building Leases	2,784,697	65,081	2,849,778	21,588	2,871,366
9	Other Rent and Leases	366,182	(7,182)	359,000	(38,000)	321,000
10	Corporate Insurance	3,009,000	514,000	3,523,000	91,000	3,614,000
11	Injuries and Damages	337,888	7,225	345,113	7,846	352,959
12	Employee Expenses	1,571,274	(65,771)	1,505,502	43,738	1,549,241
13	Company Memberships	480,358	11,642	492,000	(1,000)	491,000
14	Utilities and Fuel Used in Company Operations	520,661	(49,152)	471,509	39,304	510,813
15	Advertising	89,430	1,912	91,343	2,077	93,419
16	Fleet & Other Clearing	6,370,346	(60,346)	6,310,000	131,000	6,441,000
17	Materials & Supplies	6,135,851	(313,851)	5,822,000	123,000	5,945,000
18	Other O&M	1,574,612	(228,612)	1,346,000	(8,425,000)	(7,079,000)
19	PUC, OCA, OSBA Fees	2,030,200	218,800	2,249,000	171,000	2,420,000
20	NCSC - Shared Services	39,552,116	(310,168)	39,241,947	138,396	39,380,343
21	NCSC - Shared Operations	26,362,508	106,875	26,469,383	842,380	27,311,762
22	Deferred OPEB Refund Amortization	-	-	0	0	0
23	NCSC OPEB costs Amortization	90,313	(313)	90,000	0	90,000
24	NIFIT Amortization	420,255	4,745	425,000	(425,000)	0
25	Lobbying	(175,064)	4,918	(170,146)	(3,868)	(174,014)
26	Charitable Contributions	-	-	0	0	0
27	Operation and Maintenance Expense from Budget	158,568,136	(4,154,273)	154,413,863	12,897	154,426,760
28	Rate Case Expense	1,060,000	-	1,060,000	-	1,060,000
29	Uncollectible Accounts	4,750,566	(62,405)	4,688,161	45,515	4,733,676
30	Uncollectible Accounts -Unbundled-gas	1,196,405	12,818	1,209,223	6,951	1,216,174
31	Total Rider USP	28,821,566	355,743	29,177,309	128,507	29,305,816
32	Interest on Customer Deposits	108,514	-	108,514	-	108,514
33	Amortization of Prepaid Asset	-	-	-	166,316	166,316
34	Total Operation and Maintenance Expense	194,505,187	(3,848,117)	190,657,070	360,186	191,017,256

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2018

Line No.	Cost Element Description	Normalized HTY	Witness Krajovic		Budgeted	Witness Miller		Normalized FTY
		Twelve Months Ended November 30, 2017 (1) \$ Exh 4, Sch1, Pg 2	Budget Adjustments (2) \$	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14) (3)	Twelve Months Ended November 30, 2018 (4)=(1)+(2) \$ Exh 104, Sch1, Pg 5	Rate Making Adjustments (5) \$	Reference (Statement No. 4) (Exhibit 104 Schedule 2) (6)	Twelve Months Ended November 30, 2018 (7)=(4)+(5) \$
1	Labor	30,790,490	749,510	St 10 Pg 7, Exh 104 Sch 10 Pg 1	31,540,000	497,312	Exh. 104, Sch. 2, Pg. 1, Ln. 3	32,037,312
2	Incentive Compensation	1,889,215	225,785	St 10 Pg 12	2,115,000			2,115,000
3	Pension	88,225	(87,225)		1,000	20,292	Exh. 104, Sch. 2, Pg. 2, Ln. 9	21,292
4	Pension Deferral Amortization	0	-		0	0		0
5	OPEB	0	(1,059,000)		(1,059,000)	1,059,000	Exh. 104, Sch. 2, Pg. 5, Ln. 1	0
6	Other Employee Benefits	6,076,272	315,728	St 10 Pg 12	6,392,000			6,392,000
7	Outside Services	28,203,307	(5,571,307)	St 10 Pg 12, Exh 104 Sch 11 Pg 1	22,632,000	(204,170)	Exh. 104, Sch. 2, Pg. 24, Ln. 1	22,427,830
8	Building Leases	2,784,697	102,303		2,887,000	(37,222)	Exh. 104, Sch. 2, Pg. 6, Ln. 34	2,849,778
9	Other Rent and Leases	366,182	(7,182)		359,000			359,000
10	Corporate Insurance	3,009,000	514,000		3,523,000			3,523,000
11	Injuries and Damages	337,888	62,112		400,000	(54,887)	Exh. 104, Sch. 2, Pg. 8, Ln. 6	345,113
12	Employee Expenses	1,571,274	(10,274)		1,561,000	(55,498)	Exh. 104, Sch. 2, Pg. 9, Ln. 4	1,505,502
13	Company Memberships	480,358	11,642		492,000			492,000
14	Utilities and Fuel Used in Company Operations	520,661	289,339		810,000	(338,491)	Exh. 104, Sch. 2, Pg. 10, Ln. 4	471,509
15	Advertising	89,430	70,570		160,000	(68,657)	Exh. 104, Sch. 2, Pg. 11, Ln. 6	91,343
16	Fleet & Other Clearing	6,370,346	(60,346)		6,310,000			6,310,000
17	Materials & Supplies	6,135,851	(313,851)		5,822,000			5,822,000
18	Other O&M	1,574,612	(228,612)		1,346,000			1,346,000
19	PUC, OCA, OSBA Fees	2,030,200	218,800		2,249,000			2,249,000
20	NCSC - Shared Services	39,552,116	(351,116)	St 10 Pg 12, Exh 104 Sch 12 Pg 1	39,201,000	40,947	Exh. 104, Sch. 2, Pg. 12, Ln. 3	39,241,947
21	NCSC - Shared Operations	26,362,508	676,492	St 10 Pg 12, Exh 104 Sch 13 Pg 1	27,039,000	(569,617)	Exh. 104, Sch. 2, Pg. 15, Ln. 3	26,469,383
22	Deferred OPEB Refund Amortization	0	-		0			0
23	NCSC OPEB costs Amortization	90,313	(313)		90,000			90,000
24	NIFIT Amortization	420,255	4,745		425,000		Exh. 104, Sch. 2, Pg. 18, Ln. 3	425,000
25	Lobbying	(175,064)	175,064		0	(170,146)	Exh. 104, Sch. 2, Pg. 19, Ln. 4	(170,146)
26	Charitable Contributions	0	-		0			0
27	Operation and Maintenance Expense from Budget	158,568,136	(4,273,136)		154,295,000	118,863		154,413,863
28	Rate Case Expense	1,060,000			1,060,000	-	Exh. 104, Sch. 2, Pg. 20, Ln. 9	1,060,000
29	Uncollectible Accounts	4,750,566			4,750,566	(62,405)	Exh. 104, Sch. 2, Pg. 21, Ln. 12	4,688,161
30	Uncollectible Accounts -Unbundled-gas	1,196,405			1,196,405	12,818	Exh. 104, Sch. 2, Pg. 21, Ln. 12	1,209,223
31	Total Rider USP	28,821,566			28,821,566	355,743	Exh. 104, Sch. 2, Pg. 22, Ln. 3	29,177,309
32	Interest on Customer Deposits	108,514			108,514	-		108,514
33	Amortization of Prepaid Asset	0			0	-		0
34	Total Operation and Maintenance Expense	194,505,187			190,232,051	425,019		190,657,070

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FPFTY = Fully Projected Future Test Year TME December 31, 2019

Line No.	Cost Element Description	Normalized FTY	Witness Krajovic		Budgeted	Witness Miller		Normalized FPFTY
		Twelve Months Ended November 30, 2018	Budget Adjustments	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14)	Twelve Months Ended December 31, 2019	Rate Making Adjustments	Reference (Statement No. 4) (Exhibit 104 Schedule 2)	Twelve Months Ended December 31, 2019
		(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		\$	\$		\$	\$		\$
		Exh 104, Sch 1, Pg 3			Exh 104, Sch 1, Pg 6			
1	Labor	32,037,312	433,688	St 10 Pg 13, Exh 104 Sch 10 Pg 2	32,471,000	446,256	Exh. 104, Sch. 2, Pg. 1, Ln. 6	32,917,256
2	Incentive Compensation	2,115,000	99,000	St 10 Pg 13	2,214,000			2,214,000
3	Pension	21,292	(21,292)		0	0	Exh. 104, Sch. 2, Pg. 2, Ln. 18	0
4	Pension Deferral Amortization	-	-	St 10 Pg 15	0	2,816,591	Exh. 104, Sch. 2, Pg. 4, Ln. 3	2,816,591
5	OPEB	-	(1,179,000)		(1,179,000)	1,179,000	Exh. 104, Sch. 2, Pg. 5, Ln. 2	0
6	Other Employee Benefits	6,392,000	559,000	St 10 Pg 13	6,951,000			6,951,000
7	Outside Services	22,427,830	3,192,170	St 10 Pg 13, Exh 104 Sch 11 Pg 2	25,620,000	(230,976)	Exh. 104, Sch. 2, Pg. 24, Ln. 8	25,389,024
8	Building Leases	2,849,778	103,222		2,953,000	(81,634)	Exh. 104, Sch. 2, Pg. 7, Ln. 34	2,871,366
9	Other Rent and Leases	359,000	(38,000)		321,000			321,000
10	Corporate Insurance	3,523,000	91,000		3,614,000			3,614,000
11	Injuries and Damages	345,113	54,887		400,000	(47,041)	Exh. 104, Sch. 2, Pg. 8, Ln. 11	352,959
12	Employee Expenses	1,505,502	100,498		1,606,000	(56,759)	Exh. 104, Sch. 2, Pg. 9, Ln. 7	1,549,241
13	Company Memberships	492,000	(1,000)		491,000			491,000
14	Utilities and Fuel Used in Company Operations	471,509	385,491		857,000	(346,187)	Exh. 104, Sch. 2, Pg. 10, Ln. 7	510,813
15	Advertising	91,343	78,657		170,000	(76,581)	Exh. 104, Sch. 2, Pg. 11, Ln. 11	93,419
16	Fleet & Other Clearing	6,310,000	131,000		6,441,000			6,441,000
17	Materials & Supplies	5,822,000	123,000		5,945,000			5,945,000
18	Other O&M	1,346,000	(8,425,000)	St 10 Pg 14	(7,079,000)			(7,079,000)
19	PUC, OCA, OSBA Fees	2,249,000	171,000		2,420,000			2,420,000
20	NCSC - Shared Services	39,241,947	124,053	St 10 Pg 14, Exh 104 Sch 12 Pg 2	39,366,000	14,343	Exh. 104, Sch. 2, Pg. 12, Ln. 6	39,380,343
21	NCSC - Shared Operations	26,469,383	1,449,617	St 10 Pg 14, Exh 104 Sch 13 Pg 2	27,919,000	(607,238)	Exh. 104, Sch. 2, Pg. 15, Ln. 6	27,311,762
22	Deferred OPEB Refund Amortization	-	-		0			0
23	NCSC OPEB costs Amortization	90,000	-		90,000			90,000
24	NIFIT Amortization	425,000	(425,000)		0	0	Exh. 104, Sch. 2, Pg. 18, Ln. 6	0
25	Lobbying	(170,146)	170,146		0	(174,014)	Exh. 104, Sch. 2, Pg. 19, Ln. 7	(174,014)
26	Charitable Contributions	-	-		0			0
27	Operation and Maintenance Expense from Budget	154,413,863	(2,822,863)		151,591,000	2,835,760		154,426,760
28	Rate Case Expense	1,060,000			1,060,000	0	Exh. 104, Sch. 2, Pg. 20, Ln. 10	1,060,000
29	Uncollectible Accounts	4,688,161			4,688,161	45,515	Exh. 104, Sch. 2, Pg. 21, Ln. 24	4,733,676
30	Uncollectible Accounts -Unbundled-gas	1,209,223			1,209,223	6,951	Exh. 104, Sch. 2, Pg. 21, Ln. 24	1,216,174
31	Total Rider USP	29,177,309			29,177,309	128,507	Exh. 104, Sch. 2, Pg. 22, Ln. 6	29,305,816
32	Interest on Customer Deposits	108,514			108,514			108,514
33	Other Adjustments	-			0	166,316	Exh. 104, Sch. 2, Pg. 25, Ln. 3	166,316
34	Total Operation and Maintenance Expense	190,657,070			187,834,207	3,183,049		191,017,256

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2018

Line No.	Cost Element Description	December 2017 (1) \$000	January 2018 (2) \$000	February 2018 (3) \$000	March 2018 (4) \$000	April 2018 (5) \$000	May 2018 (6) \$000	June 2018 (7) \$000	July 2018 (8) \$000	August 2018 (9) \$000	September 2018 (10) \$000	October 2018 (11) \$000	November 2018 (12) \$000	Total 2018 (13)=(1) thru (12) \$000
1	Labor	2,228	2,357	2,489	2,732	2,814	2,756	2,671	2,804	2,889	2,660	2,789	2,352	31,540
2	Incentive Compensation	145	178	178	178	178	178	180	180	180	180	180	180	2,115
3	Pension	1	-	-	-	-	-	-	-	-	-	-	-	1
4	OPEB	(43)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(1,059)
5	Other Employee Benefits	485	535	537	536	537	536	537	538	538	537	537	537	6,392
6	Outside Services (Net of Deferred Credits)	1,369	1,357	1,392	1,954	1,971	2,093	2,315	2,218	2,209	2,086	1,863	1,805	22,632
	Building Leases	211	236	236	239	253	242	241	242	262	242	242	242	2,887
7	Other Rent and Leases	73	57	16	21	17	23	37	23	24	24	20	25	359
8	Corporate Insurance	327	284	284	284	284	284	284	298	298	298	298	299	3,523
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	123	161	122	132	115	118	144	130	124	125	131	136	1,561
11	Company Memberships	13	100	127	21	11	10	56	56	9	21	58	10	492
12	Utilities and Fuel Used in Company Operations	36	73	74	87	57	66	58	69	63	74	77	75	810
13	Advertising	-	15	15	15	15	15	15	15	15	15	15	10	160
14	Fleet	544	727	439	572	556	533	516	515	534	512	505	356	6,310
15	Materials and Supplies	364	574	428	447	461	494	527	496	526	466	540	500	5,822
16	Other O&M	161	128	110	46	113	113	162	96	98	108	107	104	1,346
17	PUC, OCA, OSBA Fees	182	182	182	182	182	182	182	195	195	195	195	195	2,249
18	NCSC - Shared Services	3,417	3,262	3,168	3,346	3,284	3,289	3,429	3,166	3,160	3,230	3,184	3,266	39,201
19	NCSC - Shared Operations	2,357	2,250	2,185	2,308	2,265	2,269	2,365	2,184	2,180	2,228	2,196	2,253	27,039
20	Deferred OPEB Refund Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Amortization	35	35	35	35	35	35	35	35	35	35	35	35	425
23	Lobbying (Amount included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Operation and Maintenance Expense from Budget	12,068	12,458	11,964	13,083	13,099	13,187	13,703	13,208	13,288	12,986	12,920	12,330	154,295

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FPFTY = Fully Projected Future Test Year TME December 31, 2019

Line No.	Cost Element Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
		2019 (1) \$000	2019 (2) \$000	2019 (3) \$000	2019 (4) \$000	2019 (5) \$000	2019 (6) \$000	2019 (7) \$000	2019 (8) \$000	2019 (9) \$000	2019 (10) \$000	2019 (11) \$000	2019 (12) \$000	2019 (12) \$000
1	Labor	2,428	2,563	2,814	2,899	2,839	2,748	2,885	2,973	2,739	2,873	2,422	2,289	32,471
2	Incentive Compensation	183	183	183	183	183	185	185	185	185	185	185	185	2,214
3	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
4	OPEB	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(98)	(1,179)
5	Other Employee Benefits	579	579	579	579	579	579	579	579	579	579	579	579	6,951
6	Outside Services (Net of Deferred Credits)	1,607	1,641	2,203	2,220	2,342	2,559	2,467	2,458	2,336	2,112	2,054	1,621	25,620
7	Building Leases	242	242	246	254	243	243	244	264	244	244	244	242	2,953
8	Other Rent and Leases	57	16	21	17	23	37	23	24	24	20	25	35	321
9	Corporate Insurance	299	299	299	299	299	299	303	303	303	303	304	304	3,614
10	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
11	Employee Expenses	154	121	137	125	127	138	129	134	129	144	137	131	1,606
12	Company Memberships	100	127	21	11	10	56	56	9	21	58	10	12	491
13	Utilities and Fuel Used in Company Operations	74	75	87	58	67	59	70	64	75	77	76	76	857
14	Advertising	15	15	15	15	15	15	15	15	15	15	10	10	170
15	Fleet	733	437	572	562	543	523	531	556	536	541	381	526	6,441
16	Materials and Supplies	580	434	473	458	514	539	490	546	460	553	497	401	5,945
17	Other O&M	(517)	(587)	(650)	(583)	(583)	(533)	(600)	(599)	(588)	(589)	(592)	(658)	(7,079)
18	PUC, OCA, OSBA Fees	195	195	195	195	195	195	209	209	209	209	209	209	2,420
19	NCSC - Shared Services	3,226	3,192	3,308	3,261	3,254	3,437	3,222	3,215	3,285	3,256	3,364	3,346	39,366
20	NCSC - Shared Operations	2,288	2,264	2,346	2,312	2,308	2,437	2,285	2,280	2,330	2,309	2,385	2,373	27,919
21	Deferred OPEB Refund Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
22	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
23	NIFIT Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Lobbying (Amount included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operation and Maintenance Expense from Budget	12,186	11,740	12,791	12,809	12,901	13,459	13,035	13,157	12,825	12,831	12,234	11,623	151,591

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Labor Annualization Adjustment Summary (Normal Pay Only)

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Total Labor Adjustment		890,834
2	O&M Percentage	<u>1/</u>	<u>55.83%</u>
3	FTY O&M Labor Adjustment	Ln 1 x Ln 2	<u><u>497,312</u></u>
<u>FPFTY Adjustment</u>			
4	FPFTY Total Labor Adjustment		799,376
5	O&M Percentage	<u>1/</u>	<u>55.83%</u>
6	FPFTY O&M Labor Adjustment	Ln 4 x Ln 5	<u><u>446,256</u></u>

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Pension Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount (1)</u> <u>\$</u>
<u>FTY Adjustment</u>			
1	TME November 2017 Cash Contributions - Actual	Exh. 104, Sch. 2, Pg. 3, Ln. 38	72,651
2	TME November 2018 Cash Contributions	Exh. 104, Sch. 2, Pg. 3, Ln. 39	<u>1,747</u>
3		Ln 1 + Ln 2	74,398
4		No. of Years	<u>2</u>
5	Two Year Average Gross Cash Contributions	Ln 3 / Ln 4	37,199
6	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.24%
7	Calculated FTY Pension Expense	Ln 5 x Ln 6	21,292
8	FTY Pension Expense Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 3	1,000
9	FTY Adjustment for Pension Contributions	Ln 7 - Ln 8	<u><u>20,292</u></u>
<u>FPFTY Adjustment</u>			
10	TME December 2018 Cash Contributions	Exh. 104, Sch. 2, Pg. 3, Ln. 40	0
11	TME December 2019 Cash Contributions	Exh. 104, Sch. 2, Pg. 3, Ln. 41	<u>0</u>
12		Ln 10 + Ln 11	0
13		No. of Years	<u>2</u>
14	Two Year Average Gross Cash Contributions	Ln 12 / Ln 13	0
15	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.24%
16	Calculated FPFTY Pension Expense	Ln 14 x Ln 15	-
17	FPFTY Pension Expense Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 3	0
18	FPFTY Adjustment for Pension Contributions	Ln 16 - Ln 17	<u><u>0</u></u>

1/ Base on actual capitalization ratio from 11/30/17 actuals for pension expense.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Pension Adjustment Detail

<u>Line No.</u>		<u>Year</u>	<u>Month</u>	<u>Monthly Gross Pension Contribution Amount</u> (1) \$
1	Actual Contribution		2016 December	-
2	Actual Contribution		2017 January	-
3	Actual Contribution		February	-
4	Actual Contribution		March	17
5	Actual Contribution		April	-
6	Actual Contribution		May	-
7	Actual Contribution		June	-
8	Actual Contribution		July	72,634
9	Actual Contribution		August	-
10	Actual Contribution		September	-
11	Actual Contribution		October	-
12	Actual Contribution		November	-
13	Actual Contribution		December	1,747
14	Estimated Contribution	2018	January	-
15	Estimated Contribution		February	-
16	Estimated Contribution		March	-
17	Estimated Contribution		April	-
18	Estimated Contribution		May	-
19	Estimated Contribution		June	-
20	Estimated Contribution		July	-
21	Estimated Contribution		August	-
22	Estimated Contribution		September	-
23	Estimated Contribution		October	-
24	Estimated Contribution		November	-
25	Estimated Contribution		December	-
26	Estimated Contribution	2019	January	-
27	Estimated Contribution		February	-
28	Estimated Contribution		March	-
29	Estimated Contribution		April	-
30	Estimated Contribution		May	-
31	Estimated Contribution		June	-
32	Estimated Contribution		July	-
33	Estimated Contribution		August	-
34	Estimated Contribution		September	-
35	Estimated Contribution		October	-
36	Estimated Contribution		November	-
37	Estimated Contribution		December	-
38	Twelve Months Ended November 2017	Ln 1 through Ln 12		72,651
39	Twelve Months Ended November 2018	Ln 13 through Ln 24		1,747
40	Twelve Months Ended December 2018	Ln 14 through Ln 25		-
41	Twelve Months Ended December 2019	Ln 26 through Ln 37		-

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Pension Deferral Amortization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
	<u>FPFTY Adjustment</u>		
1	2017 Pension Prepayment	Exh. 4, Sch. 2, Pg. 7	8,449,772
2	Years		3
3	FPFTY Adjustment to Amortize Prepaid Pension	Exh. 104, Sch. 1, Pg. 4, Ln. 4	<u>2,816,591</u>

See the testimony of Columbia Witness Krajovic for further information related to Columbia's proposed treatment of this amount.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Adjustment to Remove OPEB Credits	Exh. 104, Sch. 1, Pg. 3, Ln. 5	<u>1,059,000</u>
	<u>FPFTY Adjustment</u>		
2	FPFTY Adjustment to Remove OPEB Credits	Exh. 104, Sch. 1, Pg. 4, Ln. 5	<u>1,179,000</u>

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19

Line No.	Lease Number	Type of Property						<u>Adjustment</u>
								\$
1		Total Building Lease expense per Budget (Exh. 104, Sch. 1, Pg. 3, Ln. 8)						2,887,000
2								
3								
4			<u>Annual</u>					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			(1)	(2)	Other Comp.	A/C 107	Rental	
7		<u>Building Leases</u>	\$	\$	(3)	(4)	(5=1-2-3)	
8	B284	Horning Road Construction Services MOD	69,840		0	0	69,840	
9	B269	Greencastle MOD	16,955		8,005	0	8,950	
10	B276	Greensburg Weld Training	30,391		29,837	0	553	
11	B251	Uniontown MOD Site	35,475		2,149	7,095	26,231	
12	B257	Gettysburg Fire Training	11,773		0	0	11,773	
13	B283	South Pittsburgh Construction Office	49,242		0	44,318	4,924	
14	B285	Cranberry IRP Office	77,885		1,854	70,097	5,935	
15	B292	York Construction MOD	40,897		0	36,808	4,090	
16	B270	Harrisburg Office	20,619		13,421	0	7,198	
17	B268	CPA Headquarters (Canonsburg)	746,938		557,978	0	188,959	
18	B297	Somerset MOD	40,704		1,299	12,211	27,193	
19	B271	Neville Island	46,176		0	0	46,176	
20	B277	Connellsville Construction Office	64,800		0	58,320	6,480	
21	B289	Washington Construction Services Office	114,498	54,033	0	54,419	6,047	
22	B255	Charleroi Operating Center	31,860		6,844	8,181	16,835	
23	B266	Alpine Point Operating Center	458,511	54,698	19,744	0	384,069	
24	B279	York Operating Center	784,871	120,000	188,545	0	476,327	
25	B282	New Castle MOD	336,662	75,662	12,388	39,150	209,462	
26	B288	Monaca Training Center	887,846	162,568	47,729	0	677,549	
27	B287	Monaca Operating Center	858,784	232,879	29,752	0	596,153	
28	B631	Washington Parking	3,600		0	0	3,600	
29		McNeilly Road	22,800		0	0	22,800	
30		Canonsburg Storage	6,000		0	0	6,000	
31		Subtotal Building Leases	4,757,127	699,840	919,548	330,598	2,807,142	2,807,142
32		Property Taxes						42,636
33		Total Building Lease and Property Taxes TME 11-30-2018 (Ln 31 + Ln 32)						2,849,778
34		Total Building Lease Adjustment (Ln 33 - Ln 1)						(37,222)

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19

Line No.	Lease Number	Type of Property						<u>Adjustment</u>
								\$
1		Total Building Lease expense per Budget (Exh. 104, Sch. 1, Pg. 4, Ln. 8)						2,953,000
2								
3								
4			<u>Annual</u>					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			(1)	(2)	(3)	A/C 107	(5=1-2-3)	
7		<u>Building Leases</u>	\$	\$	\$	\$	\$	
8	B284	Horning Road Construction Services MOD	69,840		0	0	69,840	
9	B269	Greencastle MOD	16,955		8,005	0	8,950	
10	B276	Greensburg Weld Training	30,391		29,837	0	553	
11	B251	Uniontown MOD Site	35,475		2,149	7,095	26,231	
12	B257	Gettysburg Fire Training	12,126		0	0	12,126	
13	B283	South Pittsburgh Construction Office	50,228		0	45,205	5,023	
14	B285	Cranberry IRP Office	85,674		2,039	77,106	6,528	
15	B292	York Construction MOD	41,511		0	37,360	4,151	
16	B270	Harrisburg Office	21,028		13,687	0	7,340	
17	B268	CPA Headquarters (Canonsburg)	746,938		557,978	0	188,959	
18	B297	Somerset MOD	40,704		1,299	12,211	27,193	
19	B271	Neville Island	46,176		0	0	46,176	
20	B277	Connellsville Construction Office	64,800		0	58,320	6,480	
21	B289	Washington Construction Services Office	114,498	54,033	0	54,419	6,047	
22	B255	Charleroi Operating Center	31,860		6,844	8,181	16,835	
23	B266	Alpine Point Operating Center	458,511	54,698	19,744	0	384,069	
24	B279	York Operating Center	786,083	120,000	188,836	0	477,247	
25	B282	New Castle MOD	336,662	75,662	12,388	39,150	209,462	
26	B288	Monaca Training Center	898,726	162,568	48,314	0	687,844	
27	B287	Monaca Operating Center	868,234	232,879	30,080	0	605,275	
28	B631	Washington Parking	3,600		0	0	3,600	
29		McNeilly Road	22,800		0	0	22,800	
30		Canonsburg Storage	6,000		0	0	6,000	
31		Subtotal Building Leases	4,788,819	699,840	921,203	339,047	2,828,730	2,828,730
32		Property Taxes						42,636
33		Total Building Lease and Property Taxes TME 12-31-2019 (Ln 31 + Ln 32)						2,871,366
34		Total Building Lease Adjustment (Ln 33 - Ln 1)						(81,634)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Adjustment to Injuries and Damages

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Injuries and Damages	Exh. 4, Sch. 1, Pg. 2, Ln. 11	337,888
<u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Adjustment for Injuries and Damages	Ln 1 x Ln 2	7,225
4	FTY Injuries and Damages	Ln 1 + Ln 3	345,113
5	FTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 3, Ln. 11	400,000
6	FTY Adjustment for Injuries and Damages	Ln 4 - Ln 5	(54,887)
<u>FPFTY Adjustment</u>			
7	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
8	FPFTY Incremental Adjustment for Injuries and Damages	Ln 4 x Ln 7	7,846
9	FPFTY Injuries and Damages	Ln 4 + Ln 8	352,959
10	FPFTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 4, Ln. 11	400,000
11	FPFTY Adjustment for Injuries and Damages	Ln 9 - Ln 10	(47,041)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Adjustment to Employee Expenses

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Non-Recoverable Employee Expenses	Exh. 4, Sch. 1, Pg. 2, Ln. 12	(54,336)
<u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Non-Recoverable Employee Expenses	Ln 1 x Ln 2	<u>(1,162)</u>
4	FTY Adjustment for Non-recoverable Employee Expenses	Ln 1 + Ln 3	<u><u>(55,498)</u></u>
<u>FPFTY Adjustment</u>			
5	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
6	FPFTY Incremental Non-Recoverable Employee Expenses	Ln 4 x Ln 5	<u>(1,262)</u>
7	FPFTY Adjustment for Non-Recoverable Employee Expenses	Ln 4 + Ln 6	<u><u>(56,759)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Gas Used in Company Operations	Exh. 4, Sch. 1, Pg. 2, Ln. 14	(331,405)
 <u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Gas Used in Company Operations	Ln 1 x Ln 2	<u>(7,087)</u>
4	FTY Adjustment for Gas Used in Company Operations	Ln 1 + Ln 3	<u><u>(338,491)</u></u>
 <u>FPFTY Adjustment</u>			
5	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
6	FPFTY Incremental Gas Used in Company Operations	Ln 4 x Ln 5	<u>(7,696)</u>
7	FPFTY Adjustment for Gas Used in Company Operations	Ln 4 + Ln 6	<u><u>(346,187)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Advertising Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Recoverable Advertising	Exh. 4, Sch. 1, Pg. 2, Ln 15	89,430
<u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Recoverable Advertising	Ln 1 x Ln 2	1,912
4	FTY Recoverable Advertising	Ln 1 + Ln 3	<u>91,343</u>
5	FTY Advertising Per Budget		<u>160,000</u>
6	FTY Adjustment for Advertising	Ln 4 - Ln 5	<u>(68,657)</u>
<u>FPFTY Adjustment</u>			
7	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
8	FPFTY Incremental Recoverable Advertising	Ln 4 x Ln 7	2,077
9	FPFTY Advertising	Ln 4 + Ln 8	<u>93,419</u>
10	FPFTY Advertising Per Budget		<u>170,000</u>
11	FPFTY Adjustment for Advertising	Ln 9 - Ln 10	<u>(76,581)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Services
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exh. 104, Sch. 2, Pg. 13, Ln. 1	150,721
2	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 4	(109,774)
3	Total FTY Adjustment for NCSC - Shared Services	Ln 1 + Ln 2	<u>40,947</u>
<u>FPFTY Adjustment</u>			
4	Labor	Exh. 104, Sch. 2, Pg. 13, Ln. 2	126,613
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 7	(112,270)
6	Total FPFTY Adjustment for NCSC - Shared Services	Ln 4 + Ln 5	<u>14,343</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Services
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Labor Annualization Adjustment	3% of Dec 2017 - May 2018 Labor	<u>150,721</u>
<u>FPFTY Adjustment</u>			
2	FPFTY Labor Annualization Adjustment	3% of Jan 2019 - May 2019 Labor	<u>126,613</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Services
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 17, Ln. 11	(107,476)
<u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Adjustment for Non-Recoverable Items	Ln 1 x Ln 2	<u>(2,298)</u>
4	FTY Adjustment for Non-Recoverable Items	Ln 1 + Ln 3	<u><u>(109,774)</u></u>
<u>FPFTY Adjustment</u>			
5	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
6	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln 4 x Ln 5	<u>(2,496)</u>
7	FPFTY Adjustment for Non-recoverable Items	Ln 4 + Ln 6	<u><u>(112,270)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Operations
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exh. 104, Sch. 2, Pg. 16, Ln. 1	194,556
2	Non-Recoverable	Exh. 104, Sch. 2, Pg. 17, Ln. 4	(764,173)
3	Total FTY Adjustment for NCSC - Shared Operations	Ln 1 + Ln 2	<u>(569,617)</u>
<u>FPFTY Adjustment</u>			
4	Labor	Exh. 104, Sch. 2, Pg. 16, Ln. 2	174,309
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 17, Ln. 7	(781,546)
6	Total FPFTY Adjustment for NCSC - Shared Operations	Ln 4 + Ln 5	<u>(607,238)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Operations
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Labor Annualization Adjustment	3% of Dec 2017 - May 2018 Labor	<u>194,556</u>
	<u>FPFTY Adjustment</u>		
2	FPFTY Labor Annualization Adjustment	3% of Jan 2019 - May 2019 Labor	<u>174,309</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
NCSC - Shared Operations
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 21, Ln. 11	(748,175)
<u>FTY Adjustment</u>			
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Adjustment for Non-Recoverable Items	Ln 1 x Ln 2	<u>(15,998)</u>
4	FTY Adjustment for Non-Recoverable Items	Ln 1 + Ln 3	<u><u>(764,173)</u></u>
<u>FPFTY Adjustment</u>			
5	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
6	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln 4 x Ln 5	<u>(17,373)</u>
7	FPFTY Adjustment for Non-recoverable Items	Ln 4 + Ln 6	<u><u>(781,546)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
CPA Non-Labor NiFit Amortization Adjustment

Line No.	Description	Reference	Amount
			(1)
			\$
	<u>FTY Adjustment</u>		
1	FTY Amortization Per the Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 24	425,000
2	FTY Amortization Per Order	Docket No. R-2015-2468056	425,000
3	FTY Adjustment for NiFit Amortization	Ln 2 - Ln 1	-
	<u>FPFTY Adjustment</u>		
4	FPFTY Amortization Per the Budget	Exh. 104, Sch. 1, Page 4, Ln. 23	-
5	FPFTY Amortization Per Order	Concludes December 2018	-
6	FPFTY Adjustment for NiFit Amortization	Ln 4 - Ln 5	-

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Adjustment to Lobbying

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Lobbying Expense Adjustment	Exh. 4, Sch. 1, Pg. 2, Ln. 25	(166,584)
	<u>FTY Adjustment</u>		
2	2018 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 6	2.1383%
3	FTY Incremental Adjustment for Lobbying Expense	Ln 1 x Ln 2	<u>(3,562)</u>
4	FTY Adjustment for Lobbying Expense	Ln 1 + Ln 3	<u><u>(170,146)</u></u>
	<u>FPFTY Adjustment</u>		
5	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 23, Ln. 11	2.2735%
6	FPFTY Incremental Adjustment for Lobbying Expense	Ln 4 x Ln 5	<u>(3,868)</u>
7	FPFTY Adjustment for Lobbying Expense	Ln 4 + Ln 6	<u><u>(174,014)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	45,000
2	Moul and Associates	65,000
3	Post and Schell	900,000
4	Legal Notices	20,000
5	Travel Expense	5,000
6	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
7	Total Rate Case Expense	<u><u>1,060,000</u></u>
8	12 Month Normalization	<u><u>1,060,000</u></u>
9	<u>FTY Rate Case Expense</u>	<u><u>1,060,000</u></u>
10	<u>FPFTY Rate Case Expense</u>	<u><u>1,060,000</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Adjustment To Uncollectible Accounts Expense

Line No.	Description	Detail	Adjustment	Base Rate	Unbundled
		(1)	(2)	Uncoll	Uncoll
		\$	\$	\$	\$
<u>FTY Adjustment</u>					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	530,005,734			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 24	29,093,389			
5	Annualized DIS Revenue adjusted (Ln 2 - Ln 4)	500,912,345			
6	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 30)	<u>0.0119054</u>			
7	Total Annualized DIS Uncollectible Accounts	5,963,537	5,963,537		
8	Total Annualized GMB/GTS Revenue	38,876,217			
9	GMB/GTS 3 Year Average Write-off - Exh. 4, Sch. 2, Pg. 30, Ln. 22		<u>(66,153)</u>		
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		5,897,384	4,688,161	1,209,223 [1]
11	Total Per Budget			4,750,566	1,196,405
12	Total FTY Adjustments for Uncollectible Expense			<u>(62,405)</u>	<u>12,818</u>
<u>FPFTY Adjustment</u>					
13	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
14	Total Annualized DIS Revenue	534,561,779			
15	<u>Adjustments to Annualized Revenue:</u>				
16	CAP Revenue Exh. 103, Sch. 1, Pg. 11, Ln. 24	29,242,574			
17	Annualized DIS Revenue adjusted (Ln 14 - Ln 16)	505,319,205			
18	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 30)	<u>0.0119054</u>			
19	Total Annualized DIS Uncollectible Accounts	6,016,003	6,016,003		
20	Total Annualized GMB/GTS Revenue	39,195,616			
21	GMB/GTS 3 Year Average Write-off - Exh. 4, Sch. 2, Pg. 30, Ln. 22		<u>(66,153)</u>		
22	Total FPFTY Annualized DIS & GMB/GTS Uncollectible Expense		5,949,850	4,733,676	1,216,174 [2]
23	Total Per Budget			4,688,161	1,209,223
24	Total FPFTY Adjustments for Uncollectible Expense			<u>45,515</u>	<u>6,951</u>

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

Columbia Gas of Pennsylvania, Inc..
 FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
 Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	Total Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 31	28,821,566
2	Total Proforma Future Test Year _/1		<u>29,177,309</u>
3			<u><u>355,743</u></u>
	<u>FPFTY Adjustment</u>		
4	Total Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 31	29,177,309
5	Total Fully Projected Future Test Year _/2		<u>29,305,816</u>
6			<u><u>128,507</u></u>

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

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Inflation Adjustment Percent Calculation

<u>Line No.</u>	<u>Description</u>	<u>Year</u>	<u>Calendar Quarter</u>	<u>GDP Deflator</u>
	<u>FTY</u>			
1	Forecast	2018	I	2.0299%
2	Forecast	2018	II	1.9630%
3	Forecast	2018	III	2.3026%
4	Forecast	2018	IV	<u>2.2578%</u>
5				8.5533%
6	Annual Inflation Rate to adjust to Future Test Year =			<u>2.1383%</u>
	<u>FPFTY</u>			
7	Forecast	2019	I	2.3550%
8	Forecast	2019	II	2.2078%
9	Forecast	2019	III	2.0954%
10	Forecast	2019	IV	<u>2.4357%</u>
				9.0939%
11	Annual Inflation Rate to adjust to Fully Projected Future Test Year =			<u>2.2735%</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
C&I Network Deferral Adjustment

<u>Line No.</u>	<u>Description</u>		<u>Regulatory Asset</u> (1) \$	<u>Adjustment</u> (2) \$
	<u>FTY Adjustment</u>			
1	FTY Adjustment to Defer C&I Network Expense			<u>(204,170)</u> 1/
	<u>FPFTY Adjustment</u>			
2	FPFTY Adjustment to Defer C&I Network Expense			(339,762) 1/
3	2018 C&I Regulatory Asset	Ln 1	204,170	
4	2019 C&I Regulatory Asset	Ln 2	<u>339,762</u>	
5	Total C&I Network Regulatory Asset	Ln 3 + Ln 4	543,932	
6	Years		<u>5</u>	
7	Amortization Expense	Ln 5 / Ln 6		<u>108,786</u> 2/
8	Total FPFTY Adjustment	Ln 2 + Ln 7		<u>(230,976)</u>

1/ This adjustment is reducing the FTY and FPFTY budget to remove one-time costs related to C&I network outside services for deferral as discussed in testimony

2/ Amounts calculated based on a 5-year amortization of the regulatory asset

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/18, FPFTY = Fully Projected Future Test Year TME 12/31/19
Prepaid Asset Amortization

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Adjustment</u> <u>(1)</u> <u>\$</u>
	<u>FPFTY Adjustments</u>	
1	Prepaid Assets in Rate Base	831,580
2	Amortization Period	5
3	Prepaid Asset Amortization	<u>166,316</u>

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

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

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

Columbia Gas of Pennsylvania, Inc..
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2017 and Forecasted Test Year November 30, 2018
and Fully Projected Future Test Year Twelve Months Ending December 31, 2019

<u>Cost Element</u>	<u>Twelve Months Ended</u>		
	<u>Exhibit 104</u>		
	<u>November 30, 2017</u>	<u>November 30, 2018</u>	<u>December 31, 2019</u>
	(1)	(2)	(3)
	\$	\$	\$
Labor	30,790,490	32,037,312	32,917,256
Incentive Compensation	1,889,215	2,115,000	2,214,000
Pension	88,225	21,292	0
Pension Deferral Amortization	0	0	2,816,591
OPEB	0	0	0
Other Employee Benefits	6,076,272	6,392,000	6,951,000
Outside Services	28,203,307	22,427,830	25,389,024
Building Leases	2,784,697	2,849,778	2,871,366
Other Rent and Leases	366,182	359,000	321,000
Corporate Insurance	3,009,000	3,523,000	3,614,000
Injuries and Damages	337,888	345,113	352,959
Employee Expenses	1,571,274	1,505,502	1,549,241
Company Memberships	480,358	492,000	491,000
Utilities and Fuel Used in Company Operations	520,661	471,509	510,813
Advertising	89,430	91,343	93,419
Fleet & Other Clearing	6,370,346	6,310,000	6,441,000
Materials & Supplies	6,135,851	5,822,000	5,945,000
Other O&M	1,574,612	1,346,000	(7,079,000)
PUC, OCA, OSBA Fees	2,030,200	2,249,000	2,420,000
NCSC - Shared Services	39,552,116	39,241,947	39,380,343
NCSC - Shared Operations	26,362,508	26,469,383	27,311,762
Deferred OPEB Refund Amortization	0	0	0
NCSC OPEB costs Amortization	90,313	90,000	90,000
NIFIT Amortization	420,255	425,000	0
Lobbying	(175,064)	(170,146)	(174,014)
Charitable Contributions	0	0	0
Rate Case Expense	1,060,000	1,060,000	1,060,000
Uncollectible Accounts	4,750,566	4,688,161	4,733,676
Uncollectible Accounts -Unbundled-gas	1,196,405	1,209,223	1,216,174
Total Rider USP	28,821,566	29,177,309	29,305,816
Interest on Customer Deposits	108,514	108,514	108,514
Amortization of Prepaid Asset	0	0	166,316
Total Operation and Maintenance Expense	194,505,187	190,657,070	191,017,256

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
1	Gannett Fleming	45,000
2	Moul and Associates	65,000
3	Post and Schell	900,000
4	Legal Notices	20,000
5	Travel Expense	5,000
6	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
7	Total Rate Case Expense	<u>1,060,000</u>
8	Annual Normalization (based on 12 mos.)	<u>1,060,000</u>

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

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

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

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

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

Response: For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2017, 2016 and 2015, refer to Exhibit 4, Schedule 8.

Exhibit No. 104
Schedule No. 7
Page 1 of 1
Witness: K.K. Miller
N. J. D. Krajovic

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

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

Response: Please see Exhibit No. 4, Schedule 9, Page 1 for amounts included in the budget related to research and development.

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

33. Provide a labor productivity schedule.

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

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

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

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

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

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

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

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

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2017, 2016, and 2015.

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

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

Response: Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2015, 2016 and 2017.

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

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

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

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

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

Response: See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2017.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
Labor Comparison
Normalized HTY to Budgeted FTY

Comments

Normalized HTY (TME 11/30/17)	\$ 30,790,490	Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	<u>665,156</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/17)	\$ 30,125,334	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments		
Merit increase	\$ 456,136	3% increase over HTY Budget
Additional Headcount	310,644	Additional headcount in Gas Operations and Construction offset by eliminated administrative positions
Productivity Savings	<u>(17,270)</u>	Additional headcount offsets expected overtime
	\$ 749,510	
Budgeted FTY Labor (TME 11/30/18)	<u>\$ 31,540,000</u>	Per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Labor Comparison
Normalized FTY to Budgeted FPFTY

Comments

Normalized FTY (TME 11/30/18)	\$ 31,540,000	Per Exhibit 104 Schedule 1 Page 4
Rate Making Adjustments	<u>\$ 497,312</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted (TME 11/30/18)	\$ 32,037,312	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Merit increase	\$ 474,853	3% increase over FTY Budget
Productivity Savings	<u>\$ (41,165)</u>	Continuation from FTY additional hires
	\$ 433,688	
Budgeted FPFTY Labor (TME 12/31/19)	<u>\$ 32,471,000</u>	Per Exhibit 104 Schedule 1 Page 4

Columbia Gas of Pennsylvania, Inc.
 Outside Services Comparison
 Normalized HTY to Budgeted FTY

Comments

Normalized HTY (TME 11/30/17)	\$ 28,203,307	Per Exhibit 104 Schedule 1 Page 3
Miscellaneous adj.	\$ (829)	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/17)	\$ 28,204,136	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments		
	(1,200,000)	Outside Services overspend in HTY that offset Labor underspend
	(2,300,000)	Riser and cross bore remediation were accelerated beyond budget in HTY, decrease reflects the timing shift of that work
	(730,000)	Meter protection work accelerated in HTY not included in FTY work plan
	(420,000)	M&R Station maintenance completed in HTY not included in FTY work plan
	(400,000)	GPS work accelerated in HTY, decrease reflects the timing shift of that work
	(350,000)	Leak inspection/synchronization project completed in HTY
	(172,136)	All other variances
	\$ (5,572,136)	
Budgeted FTY Outside Services (TME 11/30/18)	\$ 22,632,000	Per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Outside Services Comparison
Normalized FTY to Budgeted FPFTY

Comments

Budgeted FTY Outside Services (TME 11/30/18)

\$ 22,632,000 Per Exhibit 104 Schedule 1 Page 4

Budget Adjustments

2,988,000 Increase reflective of a normalized work plan re: riser, cross bore replacement and GPS activity after shift in HTY

Budgeted FPFTY Outside Services - (TME 12/31/19)

\$ 25,620,000 Per Exhibit 104 Schedule 1 Page 4

Columbia Gas of Pennsylvania, Inc.
NCSC Shared Services Comparison
Normalized HTY to Budgeted FTY

Comments

Normalized HTY (TME 11/30/17)	\$ 39,552,116	Per Exhibit 104 Schedule 1 Page 3
Less: Ratemaking Adjustments	(871,580)	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/17)	\$ 40,423,696	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments		
Labor/Benefits/Incentive Compensation	(60,000)	3% Merit and benefit cost increases offset by reduction in incentive compensation
External Services	(4,376,000)	Overall reduction netting External Services and Other O&M Expense reflect efficiencies
Other O&M Expense	2,561,000	and cost savings achieved through IT Transformation initiative; also includes funding for strategic initiatives.
Depreciation, Other Taxes	884,000	Depreciation growth due to addition of new fixed assets
All other adjustments	(231,696)	Sum of small variances in Employee Expenses, Fleet & Clearing and Rents & Leases
	\$ (1,222,696)	
Budgeted FTY NCSC Shared Services (TME 11/30/18)	<u>\$ 39,201,000</u>	Per Exhibit 104 Schedule 1 Page 3

**Columbia Gas of Pennsylvania, Inc.
NCSC Shared Services Comparison
Normalized FTY to Budgeted FPFTY**

			<u>Comments</u>
Normalized FTY (TME 11/30/18)	\$ 39,241,947		Per Exhibit 104 Schedule 1 Page 4
Less: Ratemaking Adjustments	\$ 40,947		Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY (TME 11/30/18)	\$ 39,201,000		Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments			
Labor/Benefits/Incentive Compensation	(16,000)		3% Merit and benefit cost increases offset by headcount reduction in IT and Transformation
External Services	(1,002,000)		Overall reduction netting External Services and Other O&M Expense reflect efficiencies
Other O&M Expense	892,000		and cost savings achieved through IT Transformation initiative; also includes funding for strategic initiatives.
Depreciation, Other Taxes	288,000		Depreciation growth due to addition of new fixed assets
All Other Adjustments	3,000		Sum of small variances in Employee Expenses, Fleet & Clearing and Rents & Leases
	\$ 165,000		
Budgeted FPFTY NCSC Shared Services (TME 12/31/19)	\$ 39,366,000		Per Exhibit 104 Schedule 1 Page 4

Columbia Gas of Pennsylvania, Inc.
 NCSC Shared Operations Comparison
 Normalized HTY to Budgeted FTY

Comments

Normalized HTY (TME 11/30/17)	\$ 26,362,508	Per Exhibit 4 Schedule 1 Page 2
Less: Ratemaking Adjustments	<u>\$ (648,353)</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/17)	\$ 27,010,861	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Labor/Benefits/Incentive Compensation	1,011,000	3% Merit and benefit cost increases as well as additional headcount, primarily in Engineering, Safety and Training and Customer Service and New Business, both offset partially in reduced External Services
External Services	(934,000)	Primarily driven by bringing certain Training and Customer Services functions in-house offset by Customer Experience project costs
Other O&M Expense	694,000	Costs associated with new procurement process model as well as increased payment processing fees driven by higher customer usage of credit card payments.
Materials	(415,000)	Reduction due to acquisition of updated customer information materials in HTY
Depreciation, Other Taxes	(220,000)	Reduction in fixed assets
All other adjustments	<u>(107,861)</u>	Sum of small variances in Employee Expenses, Fleet & Clearing, Rents & Leases
	<u>\$ 28,139</u>	
Budgeted FTY NCSC SharedOperations (TME 12/31/18)	<u>\$ 27,039,000</u>	Per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
NCSC Shared Operations Comparison
Normalized FTY to Budgeted FPFTY

Comments

Normalized FTY (TME 11/30/18)	\$ 26,469,383	Per Exhibit 104 Schedule 1 Page 3
Less: Ratemaking Adjustments	<u>\$(569,617)</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY (TME 11/30/18)	\$ 27,039,000	Per Exhibit 104 Schedule 1 Page 4
Budget Adjustments		
Labor/Benefits/Incentive Compensation	\$ 962,000	3% Merit and benefit cost increases as well as additional headcount, primarily in Engineering, Safety and Training and Customer Service and New Business, both offset partially in reduced External Services
External Services	250,000	Continued costs for training curriculum development offset by completion of Customer Experience projects
Other O&M Expense	(383,000)	Reflects completion of the new procurement model as well as savings from Customer Experience initiatives
Materials	120,000	Reflects a normalized budget for Customer Service and New Business after FTY reduction
Depreciation, Other Taxes	(55,000)	Reduction in fixed assets
All Other Adjustments	<u>(14,000)</u>	Sum of small variances in Employee Expenses, Fleet & Clearing, Rents & Leases
	\$ 880,000	
Budgeted FPFTY NCSC Shared Operations (TME 12/31/19)	<u>\$ 27,919,000</u>	Per Exhibit 104 Schedule 1 Page 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2018

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2018	63,777,533
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2018	<u>4,189,203</u>
Total	<u><u>67,966,736</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2018

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2018 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS-OF-WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,287,123	1,569,157	1,717,966	263,391	8.01	6.5
WELLS									
352	CONSTRUCTION	SQUARE	*	799,134	799,118	16	2	-	8.0
352	EQUIPMENT	50-S2.5	*	168,680	168,680	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			967,813	967,798	16	2		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	1	-	6.6
353	LINES	50-S1.5	*	399,543	399,543	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	864,752	721,621	143,131	22,027	2.55	6.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			5,832,580	3,971,459	1,861,123	285,421	4.89	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		2,882,928	687,983	2,194,945	48,393	1.68	45.4
374.5	RIGHTS-OF-WAY	80-S4		3,239,641	1,682,111	1,557,530	35,486	1.10	43.9
	<i>TOTAL ACCOUNT 374</i>			6,122,569	2,370,094	3,752,475	83,879	1.37	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		5,670,124	1,248,218	4,421,906	130,413	2.30	33.9
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		87,670	75,358	12,312	561	0.64	21.9
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	5,582,022	2,033,263	3,548,758	169,805	3.04	20.9
	OTHER BUILDINGS	35-R2		3,039,561	845,386	2,194,175	95,590	3.14	23.0
	<i>TOTAL ACCOUNT 375.70</i>			8,621,583	2,878,649	5,742,933	265,395	3.08	21.6
375.8	COMMUNICATION STRUCTURES	45-R3		16,515	7,198	9,317	371	2.25	25.1
	<i>TOTAL ACCOUNT 375</i>			14,395,892	4,209,423	10,186,468	396,740	2.76	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2018

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
			AS OF NOVEMBER 30, 2018 (3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
376	MAINS							
	CAST IRON	71-R1 *	343,949	303,432	40,517	6,409	1.86	6.3
	BARE STEEL	71-R1 *	59,509,950	55,523,356	3,986,594	359,478	0.60	11.1
	OTHER	71-R1	<u>1,528,432,142</u>	<u>176,305,558</u>	<u>1,352,126,584</u>	<u>33,548,738</u>	2.19	40.3
	TOTAL ACCOUNT 376		1,588,286,041	232,132,346	1,356,153,695	33,914,625	2.14	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	80,847,167	9,954,585	70,892,582	3,545,089	4.38	20.0
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	140,228	100,009	40,219	3,790	2.70	10.6
380	SERVICES							
	BARE STEEL	50-R0.5 *	750,358	607,028	143,330	16,195	2.16	8.9
	OTHER	50-R0.5	<u>530,624,172</u>	<u>123,213,443</u>	<u>407,410,729</u>	<u>15,411,057</u>	2.90	26.4
	TOTAL ACCOUNT 380		531,374,531	123,820,471	407,554,059	15,427,252	2.90	
381	METERS	44-S1	38,642,927	16,573,233	22,069,694	920,673	2.38	24.0
381	METERS - AMR	15-S2.5	24,110,646	12,001,395	12,109,251	1,682,187	6.98	7.2
382	METER INSTALLATIONS	55-R3	40,392,816	12,964,052	27,428,764	766,598	1.90	35.8
383	HOUSE REGULATORS	45-S2	12,601,762	4,091,972	8,509,790	279,384	2.22	30.5
384	HOUSE REGULATOR INSTALLATIONS	45-S2	3,864,772	3,071,294	793,478	38,049	0.98	20.9
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	8,162,002	2,818,868	5,343,134	389,224	4.77	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	79,693	57,005	3,421	2.50	16.7
387.4	CUSTOMER INFORMATION SERVICES	25-R2	8,228,024	1,506,428	6,721,596	414,671	5.04	16.2
387.5	GPS EQUIPMENT	10-S3	<u>2,053,366</u>	<u>773,743</u>	<u>1,279,623</u>	<u>254,398</u>	12.39	5.0
	TOTAL ACCOUNT 387		<u>10,418,088</u>	<u>2,359,864</u>	<u>8,058,224</u>	<u>672,490</u>	6.46	
	TOTAL DISTRIBUTION PLANT		2,359,359,440	426,467,606	1,932,891,833	58,119,980	2.46	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	45-R2	120,070	87,332	32,738	1,852	1.54	17.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,943,535	1,420,052	1,523,483	98,265	3.34	15.5
391.11	EQUIPMENT	15-SQ	91,304	29,040	62,264	5,905	6.47	10.5
391.12	INFORMATION SYSTEMS	5-SQ	<u>4,371,161</u>	<u>2,102,160</u>	<u>2,269,001</u>	<u>928,139</u>	21.23	2.4
	TOTAL ACCOUNT 391		<u>7,406,000</u>	<u>3,551,252</u>	<u>3,854,748</u>	<u>1,032,309</u>	13.94	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2018

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2018 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3) (7)	REMAINING LIFE (8)=(5)/(6) (8)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	59,455	38,313	21,142	6,491	10.92	3.3
393	STORES EQUIPMENT	20-SQ	13,435	13,435	0	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	16,851,174	6,682,101	10,169,073	616,460	3.66	16.5
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,286	212	136	0.01	1.6
	TOTAL ACCOUNT 394		18,804,672	8,635,387	10,169,285	616,596	3.28	
395	LABORATORY EQUIPMENT	20-SQ	273,740	51,471	222,269	14,032	5.13	15.8
396	POWER OPERATED EQUIPMENT	13-L2	1,036,104	1,022,613	13,491	2,702	0.26	5.0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,722,165	772,129	1,950,036	212,153	7.79	9.2
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,228,216	330,994	897,222	82,770	6.74	10.8
	TOTAL GENERAL PLANT		31,663,857	14,502,926	17,160,931	1,968,905	6.22	
	SUBTOTAL DEPRECIABLE PLANT		2,396,855,877	444,941,991	1,951,913,887	60,374,306	2.52	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		25,832,412	8,753,916	17,078,496	3,055,053	**	
362.1	ENVIRONMENTAL REMEDIATION			(1,686,454)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,118	179,478				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		4,131,521	740,882	3,390,639	348,174	**	
	SUBTOTAL AMORTIZABLE PLANT		30,441,051	7,987,822	20,469,135	3,403,227		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		2,427,469,341	452,929,813	1,972,383,022	63,777,533		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2013	2,838,110	157,757	(2,680,353)
2014	6,493,118	0	(6,493,118)
2015	4,164,784	156,362	(4,008,422)
2016	4,171,396	271,675	(3,899,721)
2017	<u>3,900,213</u>	<u>35,806</u>	<u>(3,864,407)</u>
Total	21,567,621	621,600	(20,946,021)
Five Year Amortization of Negative Net Salvage			(4,189,203)

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2019

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2019	72,557,195
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2019	<u>4,744,712</u>
Total	<u><u>77,301,907</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2019

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS-OF-WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,287,123	1,854,407	1,432,716	262,855	8.00	5.5
WELLS									
352	CONSTRUCTION	SQUARE	*	799,134	799,118	16	3	-	5.3
352	EQUIPMENT	50-S2.5	*	168,680	168,680	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			<u>967,813</u>	<u>967,798</u>	<u>16</u>	<u>3</u>		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	2	-	5.5
353	LINES	50-S1.5	*	399,543	399,543	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	864,752	745,510	119,242	21,926	2.54	5.4
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			<u>5,832,580</u>	<u>4,280,598</u>	<u>1,551,984</u>	<u>284,786</u>	<u>4.88</u>	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		3,128,086	718,506	2,409,580	52,833	1.69	45.6
374.5	RIGHTS-OF-WAY	80-S4		3,239,641	1,723,948	1,515,693	35,299	1.09	42.9
	<i>TOTAL ACCOUNT 374</i>			<u>6,367,727</u>	<u>2,442,454</u>	<u>3,925,273</u>	<u>88,132</u>	<u>1.38</u>	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		5,625,780	1,349,381	4,276,399	125,008	2.22	34.2
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		87,670	75,984	11,686	545	0.62	21.4
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	6,190,379	2,213,757	3,976,621	201,022	3.25	19.8
	OTHER BUILDINGS	35-R2		3,521,929	930,739	2,591,190	112,855	3.20	23.0
	<i>TOTAL ACCOUNT 375.70</i>			<u>9,712,308</u>	<u>3,144,496</u>	<u>6,567,811</u>	<u>313,877</u>	<u>3.23</u>	<u>20.9</u>
375.8	COMMUNICATION STRUCTURES	45-R3		16,515	7,601	8,914	365	2.21	24.4
	<i>TOTAL ACCOUNT 375</i>			<u>15,442,273</u>	<u>4,577,462</u>	<u>10,864,810</u>	<u>439,795</u>	<u>2.85</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2019

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2019 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	71-R1 *	274,963	237,129	37,834	6,932	2.52	5.5
	BARE STEEL	71-R1 *	50,187,512	46,077,207	4,110,305	404,607	0.81	10.2
	OTHER	71-R1	1,754,983,021	202,982,674	1,552,000,347	38,576,309	2.20	40.2
	TOTAL ACCOUNT 376		1,805,445,496	249,297,010	1,556,148,486	38,987,848	2.16	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	91,291,942	13,213,122	78,078,820	3,615,210	3.96	21.6
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	140,228	104,131	36,097	3,534	2.52	10.2
380	SERVICES							
	BARE STEEL	50-R0.5 *	570,868	466,130	104,738	12,384	2.17	8.5
	OTHER	50-R0.5	591,846,194	135,201,627	456,644,567	17,282,618	2.92	26.4
	TOTAL ACCOUNT 380		592,417,063	135,667,757	456,749,305	17,295,002	2.92	
381	METERS	44-S1	39,768,798	17,411,447	22,357,351	937,707	2.36	23.8
381	METERS - AMR	15-S2.5	24,332,583	13,831,919	10,500,664	1,604,131	6.59	6.5
382	METER INSTALLATIONS	55-R3	43,214,950	13,549,487	29,665,463	825,547	1.91	35.9
383	HOUSE REGULATORS	45-S2	13,305,975	4,334,095	8,971,880	298,012	2.24	30.1
384	HOUSE REGULATOR INSTALLATIONS	45-S2	3,864,772	3,112,325	752,447	37,255	0.96	20.2
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	9,569,200	3,162,340	6,406,860	449,389	4.70	14.3
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	83,395	53,303	3,159	2.31	16.9
387.4	CUSTOMER INFORMATION SERVICES	25-R2	8,228,024	1,956,608	6,271,416	392,849	4.77	16.0
387.5	GPS EQUIPMENT	10-S3	2,053,366	1,049,356	1,004,010	241,930	11.78	4.2
	TOTAL ACCOUNT 387		10,418,088	3,089,359	7,328,729	637,938	6.12	
	TOTAL DISTRIBUTION PLANT		2,655,579,094	463,792,908	2,191,786,185	65,219,500	2.46	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	45-R2	120,070	89,335	30,735	1,795	1.49	17.1
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,386,914	953,264	1,433,650	100,681	4.22	14.2
391.11	EQUIPMENT	15-SQ	91,304	35,440	55,864	5,904	6.47	9.5
391.12	INFORMATION SYSTEMS	5-SQ	3,691,720	2,358,538	1,333,182	767,778	20.80	1.7
	TOTAL ACCOUNT 391		6,169,938	3,347,242	2,822,696	874,363	14.17	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2019

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2019 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,617	4,950	20,667	2,639	10.30	7.8
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	17,273,636	6,380,375	10,893,261	672,366	3.89	16.2
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,498	0	0	-	-
	TOTAL ACCOUNT 394		19,227,133	8,333,873	10,893,261	672,366	3.50	
395	LABORATORY EQUIPMENT	20-SQ	269,030	61,722	207,308	14,006	5.21	14.8
396	POWER OPERATED EQUIPMENT	13-L2	1,036,104	988,719	47,385	12,753	1.23	3.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	4,307,096	889,259	3,417,837	297,034	6.90	11.5
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,212,199	404,287	807,912	81,314	6.71	9.9
	TOTAL GENERAL PLANT		32,367,187	14,119,387	18,247,801	1,956,270	6.04	
	SUBTOTAL DEPRECIABLE PLANT		2,693,778,861	482,192,893	2,211,585,970	67,460,556	2.50	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		42,270,984	15,661,171	26,609,813	4,872,321	**	
362.1	ENVIRONMENTAL REMEDIATION			(59,461)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,102	134,737				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,092,376	1,300,385	3,791,991	224,318	**	
	SUBTOTAL AMORTIZABLE PLANT		47,840,462	17,036,832	30,401,804	5,096,639		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		2,741,791,737	499,229,725	2,241,987,774	72,557,195		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2014	6,493,118	0	(6,493,118)
2015	4,164,784	156,362	(4,008,422)
2016	4,171,396	271,675	(3,899,721)
2017	3,900,213	35,806	(3,864,407)
2018	<u>5,471,480</u>	<u>13,585</u>	<u>(5,457,895)</u>
Total	24,200,991	477,428	(23,723,563)
Five Year Amortization of Negative Net Salvage			(4,744,712)

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

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

Response: Not Applicable.

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

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

Response: Refer to Exhibit No. 106, Schedule 2, Pages 2 through 4. Since the capital stock tax was phased out in 2016, it is no longer included in this Exhibit.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2018
"FTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2017	Adjustments	Annualized Twelve Months Ended Nov. 30, 2018
		\$	\$	\$
1	FICA	2,416,720	108,912	2,525,632
2	FUTA & SUTA	137,971	-	137,971
3	Property Tax	405,904	29,981	435,885
4	License and Franchise	275	-	275
5	Sales and Use	284,465	-	284,465
6	Other	180	-	180
7	Total Taxes Other Than Income Taxes	<u>3,245,515</u>	<u>138,893</u>	<u>3,384,408</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2019
"FPFTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2018	Adjustments	Annualized Twelve Months Ended Dec 31, 2019
		\$	\$	\$
1	FICA	2,525,632	72,395	2,598,027
2	FUTA & SUTA	137,971	-	137,971
3	Property Tax	435,885	-	435,885
4	License and Franchise	275	-	275
5	Sales and Use	284,465	-	284,465
6	Other	180	-	180
7	Total Taxes Other Than Income Taxes	<u>3,384,408</u>	<u>72,395</u>	<u>3,456,803</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended November 30, 2018
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/18)	32,037,312	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/18)	<u>2,115,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.3952%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/16)	2,525,632	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/15)	<u>2,416,720</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>108,912</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2019
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FPFTY (TME 12/31/19)	32,917,256	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FPFTY (TME 12/31/19)	<u>2,214,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.3952%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FPFTY (TME 12/31/17)	2,598,027	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/16)	<u>2,525,632</u>	
6	Total FICA Tax Adjustment - FPFTY	<u><u>72,395</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2018
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized Nov. 30, 2018</u> \$
1	2017 PURTA Tax on property as of 12/31/2017		171,494
2	Locally Assessed PA Property Tax - Latest Paid		15,910
3	WV Tax Year as of 12/31/2017 Assessed Value on Stored Gas	12,668,130	
4	2016 WV Tax Year Effective Tax Rate	<u>0.01961463</u>	
5	Annualized Estimated WV Property Tax on Stored Gas		<u>248,481</u>
6	Total Property Tax Expense - Annualized		435,885
7	Property Tax Expense - HTY Normalized		<u>405,904</u>
8	Total Property Tax Adjustment		<u><u>29,981</u></u>
9	* Based on most current available information, per 2016 PURTA.		

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2019
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized Dec. 31, 2019</u> \$
10	2017 PURTA Tax on property as of 12/31/2017		171,494
11	Locally Assessed PA Property Tax - Latest Paid		15,910
12	WV Tax Year as of 12/31/2018 Assessed Value** on Stored Gas	12,668,130	
13	2016 WV Tax Year Effective Tax Rate	<u>0.01961463</u>	
14	Annualized Estimated WV Property Tax on Stored Gas		<u>248,481</u>
15	Total Property Tax Expense - Annualized		435,885
16	Property Tax Expense - FTY Normalized		<u>435,885</u>
17	Total Property Tax Adjustment		<u><u>0</u></u>
18	* Based on most current available information, per 2016 PURTA		
	** Based on estimated WV storage for year ending 12/31/2017		

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

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

Response: See Exhibit 6, Schedule 3.

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts include property, license or franchise tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>“FTY Schedule” For the 12 Months Ended 11/30/2018</u>	<u>“FPFTY schedule” For the 12 Months Ended 12/31/2019</u>
Property – Storage	245,985	248,481
License/Franchise	-	-

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

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

a.	Actual test year	\$34,495,081
b.	Future test year	\$39,301,450
c.	Fully Projected Future Test Year	\$45,409,116

Response: See Exhibit No. 107, Page 16, for detail of the debt interest computation.

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

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

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See Exhibit No.107, Page 16, for detail of the debt interest computation.

26. Provide the following income tax data:

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

Response:

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

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

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

Response: See Exhibit No.7, Page 6.

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

Response:

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$54,754,507 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

Exhibit No.107

Witness: P. Fischer

Page 3 of 19

	2017			Fiscal Year Ending 11/2017			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	89,866,534	0.000270535	24,312	1,637,429	(1,613,117)		N/A
Book Depr. On Basis Diff				16,037,658	(16,037,658)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	76,674,290	0.000044982	3,449	N/A	3,449	0.35	1,207
MACRS	556,567,140	0.217795314	121,217,715	N/A	121,217,715	0.35	42,426,200
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	31,790,517	(31,790,517)	0.35	(11,126,681)
Total	807,435,559		121,245,810	49,465,604	89,430,981	0.35	31,300,843
		Allocation	0.0833				
		Tax Depreciation	10,103,818	Less: 11 mos.	(81,978,399)		(28,692,439)
					7,452,582	0.35	2,608,404
	2018			Fiscal Year Ending 11/2018			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	88,028,732	0.000074169	6,529	1,294,174	(1,287,645)		N/A
Book Depr. On Basis Diff				10,171,652	(10,171,652)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.21	70
ACRS	74,728,134	0.000046154	3,449	N/A	3,449	0.21	724
MACRS	623,650,497	0.066058073	41,197,150	N/A	41,197,150	0.21	8,651,402
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	39,925,928	(39,925,928)	0.21	(8,384,445)
Total	870,734,958		41,207,462	51,391,754	1,275,005	0.21	267,751
		Allocation	0.9167	Less: 1 mo.	(106,250)		(22,313)
		Tax Depreciation	37,773,507		1,168,755	0.21	245,438
				Pro Forma Adjustments	21,365,459	0.21	4,486,746
Total Test Year Tax Depreciation			47,877,324	Total Test Year	29,986,795	0.21	6,297,227

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

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

	2019			Fiscal Year Ending 12/2019			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	88,028,732	-	-	1,294,174	(1,294,174)		N/A
Book Depr. On Basis Diff				10,171,652	(10,171,652)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.21	70
ACRS	74,728,134	0.000046154	3,449	N/A	3,449	0.21	724
MACRS	809,474,601	0.067637359	54,750,724	N/A	54,750,724	0.21	11,497,652
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	39,925,928	(39,925,928)	0.21	(8,384,445)
Total	1,056,559,062		54,754,507	51,391,754	14,828,579	0.21	3,114,001
		Allocation	1.0000	Less: 0 mo.	-		-
		Tax Depreciation	54,754,507		14,828,579	0.21	3,114,002
				Pro Forma Adjustments	(26,340,346)	0.21	(5,531,473)
Total Test Year Tax Depreciation			54,754,507	Total Test Year	(11,511,767)	0.21	(2,417,471)

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

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

Response: See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/17	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/17	Deferred Tax Activity 12/1/17-11/30/18	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 11/30/18	Pro-Forma Tax Balance 12/31/18	Pro-Forma Tax Balance 01/31/19	Pro-Forma Tax Balance 02/28/19	Pro-Forma Tax Balance 03/31/19	Pro-Forma Tax Balance 04/30/19	
Account 190 - Deferred Income Taxes												
19001000	Tax Inventory Adj - Fed	14,439,739	-	14,439,739	(2,049,166)	-	12,390,573	12,232,676	12,234,040	12,248,271	12,262,502	12,276,733
19002000	Tax Inventory Adj - St	4,578,951	-	4,578,951	(849,806)	-	3,929,145	3,881,795	3,879,507	3,884,020	3,888,533	3,893,046
19001000	Capitalized Inventory - Fed	2,129,881	-	2,129,881	(427,648)	-	1,702,233	1,666,596	1,669,566	1,672,536	1,675,506	1,678,476
19002000	Capitalized Inventory - St	675,402	-	675,402	(135,611)	-	539,791	528,490	529,432	530,374	531,316	532,258
19005000	Customer Advances - Fed	1,581,978	-	1,581,978	(18,384)	-	1,563,594	1,562,062	1,560,587	1,559,112	1,557,637	1,556,162
19006000	Customer Advances - St	501,657	-	501,657	(9,556)	-	492,101	491,305	490,525	489,745	488,965	488,185
19005000	Federal Net Operating Loss	59,869,325	-	59,869,325	(113,297)	-	59,756,028	60,006,915	59,682,216	59,637,845	59,583,474	59,529,103
	Subtotal Rate Base	83,776,933	-	83,776,933	(3,403,468)	-	80,373,465	80,369,839	80,055,873	80,021,903	79,987,933	79,953,963
19001000/19005000	Tax Method Change: Repair - Fed	-	-	-	-	-	-	-	-	-	-	-
19002000/19006000	Tax Method Change: Repair - St	-	-	-	-	-	-	-	-	-	-	-
19002000/19006000	Pennsylvania Net Operating Loss- St	16,076,571	(16,076,571)	-	-	-	-	-	-	-	-	-
	All Other Deferred 190 Income Taxes	14,089,905	(14,089,905)	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	30,166,476	(30,166,476)	-	-	-	-	-	-	-	-	-
	Total Account 190	113,943,409	(30,166,476)	83,776,933	(3,403,468)	-	80,373,465	80,369,839	80,055,873	80,021,903	79,987,933	79,953,963
Account 255 - Deferred Investment Tax Credits												
	Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-	-	-	-	-
	Job Development Tax Credits (1971-1988)	(2,155,793)	2,155,793	-	-	-	-	-	-	-	-	-
	Total Account 255 (Non Rate Base)	(2,155,793)	2,155,793	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation												
Various	Excess Accelerated Tax Depreciation - Fed	(429,041,466)	979,464	(428,062,002)	(24,669,462)	-	(452,731,464)	(453,370,020)	(454,813,679)	(455,396,381)	(455,976,201)	(456,550,142)
	Subtotal Rate Base	(429,041,466)	979,464	(428,062,002)	(24,669,462)	-	(452,731,464)	(453,370,020)	(454,813,679)	(455,396,381)	(455,976,201)	(456,550,142)
28205100	SFAS 109 Offset - Fed	(101,419,651)	101,419,651	-	-	-	-	-	-	-	-	-
28206100	SFAS 109 Offset - St	(123,676,765)	123,676,765	-	-	-	-	-	-	-	-	-
28205000	Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	(95,847)	95,847	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(225,192,263)	225,192,263	-	-	-	-	-	-	-	-	-
	Total Account 282	(654,233,729)	226,171,727	(428,062,002)	(24,669,462)	-	(452,731,464)	(453,370,020)	(454,813,679)	(455,396,381)	(455,976,201)	(456,550,142)
28301000/28305000	Pennsylvania Net Operating Loss- Federal Offset	(5,626,800)	5,626,800	-	-	-	-	-	-	-	-	-
	All Other Deferred 283 Income Taxes	(6,614,861)	6,614,861	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(12,241,661)	12,241,661	-	-	-	-	-	-	-	-	-
	Total Account 283	(12,241,661)	12,241,661	-	-	-	-	-	-	-	-	-
	Total Accumulated Deferred Taxes	(554,687,774)	210,402,705	(344,285,069)	(28,072,930)	-	(372,357,999)	(373,000,181)	(374,757,806)	(375,374,478)	(375,988,268)	(376,596,179)

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

Deferred Taxes at 11-30-18 \$ 392,975,436 A

Projected Deferred Taxes
 at 12/2019 \$ 412,019,357

Increase in Deferred Taxes \$ 19,043,921

	Per Regulatory Books					Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes		B [^]	C	=B*C	D	=(B*C)+D	
11/30/2018	392,975,436	-	365/365	-	392,975,436	392,975,436	-
Jan-19	394,562,429	1,586,993	335/365	1,456,555	392,975,436	394,431,992	(130,438)
Feb-19	396,149,423	1,586,993	304/365	1,321,770	394,431,991	395,753,761	(395,661)
Mar-19	397,736,416	1,586,993	273/365	1,186,984	395,753,761	396,940,746	(795,671)
Apr-19	399,323,410	1,586,993	243/365	1,056,547	396,940,745	397,997,292	(1,326,118)
May-19	400,910,403	1,586,993	212/365	921,760	397,997,292	398,919,052	(1,991,351)
Jun-19	402,497,397	1,586,993	182/365	791,323	398,919,052	399,710,375	(2,787,021)
Jul-19	404,084,390	1,586,993	151/365	656,537	399,710,374	400,366,912	(3,717,478)
Aug-19	405,671,383	1,586,993	120/365	521,751	400,366,911	400,888,663	(4,782,720)
Sep-19	407,258,377	1,586,993	92/365	400,009	400,888,662	401,288,673	(5,969,704)
Oct-19	408,845,370	1,586,993	61/365	265,223	401,288,672	401,553,896	(7,291,474)
Nov-19	410,432,364	1,586,993	31/365	134,786	401,553,895	401,688,682	(8,743,682)
Dec-19	412,019,357	1,586,993	1/365	4,348	401,688,681	401,693,030	(10,326,327)

[^]19,043,921/12=1,586,993

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

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

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

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

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

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

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2018

Line No.	Vintage Year	J.D.C. 4%	1/ J.D.C. 10%	1/ J.D.C. 8%	1/ Amortizable Credit	Amortization
	(1)	(2)	(3)	(4)	(5)	
	\$	\$	\$	\$	\$	
1	1971	0	0	0	0	1,930
2	1972	0	0	0	0	0
3	1973	15,198	0	0	15,198	4,248
4	1974	45,369	0	0	45,369	5,292
5	1975	0	0	0	0	0
6	1976	0	0	0	0	0
7	1977	0	0	0	0	0
8	1978	4	63,252	0	63,256	24,480
9	1979	0	47,340	0	47,340	29,892
10	1980	0	439,933	0	439,933	34,968
11	1981	0	237,747	0	237,747	42,588
12	1982	0	329,526	0	329,526	43,452
13	1983	0	35,704	217,232	252,936	33,348
14	1984	0	928	189,052	189,980	34,020
15	1985	0	0	179,327	179,327	39,132
16	1986	0	53,683	0	53,683	8,148
17	Total	<u>60,571</u>	<u>1,208,113</u>	<u>585,611</u>	<u>1,854,295</u>	<u>301,498</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2019

Line No.	Vintage Year	J.D.C. 4%	1/ 10%	J.D.C. 8%	1/ Amortizable Credit	Amortization
	(1)	(2)	(3)	(4)	(5)	
	\$	\$	\$	\$	\$	
1	1971	0	0	0	0	0
2	1972	0	0	0	0	0
3	1973	10,609	0	0	10,609	4,236
4	1974	39,649	0	0	39,649	5,280
5	1975	0	0	0	0	0
6	1976	0	0	0	0	0
7	1977	0	0	0	0	0
8	1978	2	36,721	0	36,723	24,492
9	1979	0	14,944	0	14,944	29,904
10	1980	0	402,064	0	402,064	34,956
11	1981	0	191,623	0	191,623	42,576
12	1982	0	282,453	0	282,453	43,452
13	1983	0	30,601	186,195	216,796	33,360
14	1984	0	748	152,364	153,112	34,032
15	1985	0	0	136,947	136,947	39,120
16	1986	0	44,843	0	44,843	8,160
17	Total	<u>50,260</u>	<u>1,003,997</u>	<u>475,506</u>	<u>1,529,763</u>	<u>299,568</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES**

FTY = FUTURE TEST YEAR TME 11/30/16, FPFTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2017

Line No.	Description	Pro Forma At Proposed Test Year Base Rates	FTY Adjustments @ Present Rates	See note	FTY Test Year (3=1+2) Rates	FPFTY Adjustments @ Present Rates	FPFTY Test Year (5=3+4) Rates	Adjustments (6) Rates	FPFTY @ Proposed (7=5+6) Rates
		(1) \$	(2) \$		(3=1+2) \$	(4) \$	(5=3+4) \$	(6) \$	(7=5+6) \$
1	Operating Revenues	562,666,440	7,795,727		570,462,167	4,885,952	575,348,119	46,937,247	622,285,366
2	Net Gas Purchased for Resale	(159,116,399)	(2,797,541)		(161,913,940)	(1,592,996)	(163,506,936)	0	(163,506,936)
3	Operation and Maintenance Expense	(194,402,610)	3,541,370		(190,861,240)	(156,016)	(191,017,256)	(558,805)	(191,576,061)
4	Depreciation & Amortization Expense	(60,606,304)	(7,525,230)		(68,131,534)	(9,170,374)	(77,301,908)	0	(77,301,908)
5	Taxes Other Than Income Taxes	(3,245,515)	(138,893)		(3,384,408)	(72,395)	(3,456,803)	0	(3,456,803)
6	Net Operating Income Before Income Taxes	145,295,612	875,433		146,171,045	(6,105,829)	140,065,216	46,378,442	186,443,658
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	145,295,612	875,433		146,171,045	(6,105,829)	140,065,216	46,378,442	186,443,658
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	145,295,612	875,433		146,171,045	(6,105,829)	140,065,216	46,378,442	186,443,658
13	Statutory Adjustments (Page 9, Line 29)	(178,118,018)	31,186,000		(146,932,018)	20,632,216	(126,299,802)	0	(126,299,802)
14	Deductible State Income Tax	(2,263,716)	(1,064,244)		(3,327,960)	3,255,788	(72,172)	(2,779,923)	(2,852,095)
15	Taxable Income	(35,086,122)	30,997,189		(4,088,933)	17,782,175	13,693,242	43,598,519	57,291,761
16	Federal Income Tax	(7,368,086)	6,509,410		(858,676)	3,734,257	2,875,581	9,155,689	12,031,270
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	33,237,060	(9,319,966)		23,917,094	(5,513,707)	18,403,387	0	18,403,387
19	Tax Refund Amortization	(56,828)	56,828		-	0	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(71,365)	(1,675,901)		(1,747,266)	0	(1,747,266)	0	(1,747,266)
21	Effect of CNIT Deferred Tax	71,011	(237,955)		(166,944)	164,810	(2,134)	0	(2,134)
22	Total Federal Income Tax	25,811,792	(4,667,584)		21,144,208	(1,614,640)	19,529,568	9,155,689	28,685,257
23	Amortization of Investment Tax Credits	(336,331)	34,831		(301,500)	1,932	(299,568)	0	(299,568)
24	Net Federal Income Tax Expense	25,475,461	(4,632,753)		20,842,708	(1,612,708)	19,230,000	9,155,689	28,385,689
25	State Income Tax Expense	1,925,568	2,197,363		4,122,931	(4,040,598)	82,334	2,779,923	2,862,257
26	Total Income Tax Expense	27,401,029	(2,435,390)		24,965,639	(5,653,306)	19,312,334	11,935,612	31,247,946
27	NET INCOME	117,894,583	3,310,823		121,205,406	(452,523)	120,752,882	34,442,830	155,195,712

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES**

= FUTURE TEST YEAR TME 11/30/16, FpFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, :

() Denotes Credit		1/ Pro Forma At FTY Test Year Base Rates \$	1/ Pro Forma At FPFTY Test Year Base Rates \$
Line No.	Description		
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	6,760,897	6,822,823
3	Book Depreciation- Net Salvage Amtz	4,189,203	4,744,712
4	Property Removal Costs - ADR Property	(508,960)	(555,229)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(4,674,462)	(4,721,385)
6	Interest on Debt 2/	(39,301,450)	(45,409,116)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	473,270	433,161
9	Employee Stock Purchase Plan	20,408	20,408
10	Rent Expense - Luxury Autos	0	0
11	AFUDC Equity	0	0
12	Penalties	-	-
13	Total Flow Through Adjustments	(33,041,094)	(38,664,626)
14	<u>Deferred Adjustments</u>		
15	Excess Tax Depreciation Over Book 3/	12,400,843	11,511,767
16	Repairs on Gas Pipeline	(74,231,128)	(99,264,865)
17	Bonus Depreciation	(42,387,638)	-
18	Sec 263A Mixed Service Costs	(1,107,563)	(971,105)
19	Avoided Cost Interest	1,408	209,568
20	Loss on Retirement - ACRS/MACRS Property Basis	(3,899,440)	(1,387,771)
21	Builder Incentives Capitalized	(35,949)	(27,196)
22	Stored Gas Losses	2,202	2,200
23	Contributions In Aid of Construction	3,324,024	2,393,952
24	Tax Inventory Adj	(6,504,566)	-
25	Capitalized Inventory	(1,357,463)	-
26	Customer Advances	(95,654)	(101,726)
27	Other	-	-
28	Total Deferred Adjustments	(113,890,924)	(87,635,176)
29	Total Statutory Adjustments	(146,932,018)	(126,299,802)

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

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

3/ See Exhibit No. 107, Page 3.

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

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

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

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

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

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

Response: Not applicable.

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

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

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

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

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

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

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

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

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

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

Response:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING NOVEMBER 30, 2018

Accounting entries for:

a. Accelerated Depreciation Deferred

Dr. 28205000	Accumulated Deferred Income Taxes	\$2,417,471
Cr. 41011000	Deferred Federal Income Tax	\$2,417,471

b. Amortization of Job Development Credits

Dr. 2550000	Deferred Investment Tax Credit	\$301,498
Cr.41141000	Deferred Federal Income Tax	\$301,498

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

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

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 107, Pages 16 and 17	Calculation of Income Taxes
Exhibit No. 107, Pages 8 and 9	Reconciliation of Taxable Net Income Per Budget and Pro Forma

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/18, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2019

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (2) \$	Pro Forma At Forecasted Proposed Base Rates (3) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	145,295,611	146,171,045	140,065,216	186,443,660
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	(2,263,716)	(3,327,960)	(72,172)	(2,852,096)
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	10,828,858	6,760,897	6,822,823	6,822,823
6	Book Depreciation- Net Salvage Amtz	4,418,137	4,189,203	4,744,712	4,744,712
7	Property Removal Costs - ADR Property	(545,669)	(508,960)	(555,229)	(555,229)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(417,396)	(4,674,462)	(4,721,385)	(4,721,385)
9	Interest on Debt (1)	(34,495,081)	(39,301,450)	(45,409,116)	(45,409,116)
10	Employee Business Expense Disallowance	343,740	473,270	433,161	433,161
11	AFUDC Equity	0	0	0	-
12	Employee Stock Purchase Plan	16,550	20,408	20,408	20,408
13	Rent Expense - Luxury Autos	4,559	0	0	-
14	Total Flow Through Adjustments	(19,846,302)	(33,041,094)	(38,664,626)	(38,664,626)
15	<u>Deferred Adjustments</u>				
16	Excess Tax Depreciation Over Book	3,604,268	12,400,843	11,511,767	11,511,767
17	Repairs on Gas Pipeline	(85,033,364)	(74,231,128)	(99,264,865)	(99,264,865)
18	Bonus Depreciation	(81,481,086)	(42,387,638)	-	-
19	Sec 263A Mixed Service Costs	(1,154,984)	(1,107,563)	(971,105)	(971,105)
20	Loss on Retirement - ACRS/MACRS Property Basis	(626,849)	(3,899,440)	(1,387,771)	(1,387,771)
21	Avoided Cost Interest	159,843	1,408	209,568	209,568
22	Builder Incentives Capitalized	(42,978)	(35,949)	(27,196)	(27,196)
23	Stored Gas Losses	2,206	2,202	2,200	2,200
24	Contributions In Aid of Construction	2,916,382	3,324,024	2,393,952	2,393,952
25	Tax Inventory Adj	3,264,604	(6,504,566)	-	-
26	Capitalized Inventory	(9,595)	(1,357,463)	-	-
27	Customer Advances	129,837	(95,654)	(101,726)	(101,726)
28	Total Deferred Adjustments	(158,271,716)	(113,890,924)	(87,635,176)	(87,635,176)
29	Taxable Income (Lines 1,2,14,28)	(35,086,123)	(4,088,933)	13,693,242	57,291,762
30	Federal Income Tax Payable @ 21%	(7,368,086)	(858,676)	2,875,581	12,031,270
31	Deferred Income Taxes (Line 28 @ 21%)	33,237,060	23,917,094	18,403,387	18,403,387
32	Tax Refund Amortization	(56,828)	0	0	0
33	Flow Back Of Excess Deferred Taxes	(71,365)	(1,747,266)	(1,747,266)	(1,747,266)
34	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%)	71,011	(166,944)	(2,134)	(2,134)
35	Net Federal Income Tax Expense (Lines 30-34)	25,811,792	21,144,208	19,529,568	28,685,257
36	State Income Tax Expense (P17, L13)	1,925,570	4,122,933	82,334	2,862,258
37	Total Income Tax Expense (Line 35-36)	27,737,362	25,267,141	19,611,902	31,547,515

(1) Interest expense for rate purposes has been calculated as follows: 2.40% weighted cost of short-term and long-term debt x original cost rate base of \$1,915,996,457 = \$45,409,116

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/18, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2019

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (2) \$	Pro Forma At Forecasted Proposed Base Rates (3) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1	145,295,611	146,171,045	140,065,216	186,443,660
3	Statutory Adjustments (Page 16, Lines 14 & 28)	(178,118,018)	(146,932,018)	(126,299,802)	(126,299,802)
4	Pennsylvania Bonus Depreciation Adj	<u>65,193,577</u>	<u>52,011,602</u>	<u>(12,561,349)</u>	<u>(12,561,349)</u>
5	CNIT Taxable Income	32,371,170	51,250,629	1,204,065	47,582,509
6	Net Operating Loss Deduction	9,711,351	17,937,720	481,626	19,033,004
7	PA Taxable Income	22,659,819	33,312,909	722,439	28,549,505
8	CNIT Payable at Base Rate of 9.99%	2,263,716	3,327,960	72,172	2,852,096
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0
10	Deferred Tax on Inventory Adj	(326,134)	649,806	0	0
11	Deferred Tax on Capitalized Inventory	959	135,611	0	0
12	Deferred Tax on Customer Advances	<u>(12,971)</u>	<u>9,556</u>	<u>10,162</u>	<u>10,162</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>1,925,570</u></u>	<u><u>4,122,933</u></u>	<u><u>82,334</u></u>	<u><u>2,862,258</u></u>

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

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

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

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

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

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

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

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2018, the end of the future test year, at present rates and at December 31, 2019, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2018 and December 31, 2019. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2016-2529660 which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
December 31, 2019

Line No.	Acct. No.	Description	Pro forma November 30, 2017 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2018 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2019 (5) \$	Reference (6)
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	2,171,126,344	264,391,440	2,435,517,784	306,273,953	2,741,791,737	Exh 108, Schedule 1
3	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
4	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
5	108-111	Depreciation Reserve	(429,421,774)	(29,463,951)	(458,885,725)	(40,344,000)	(499,229,725)	Exh 108, Schedule 3
6	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
7		Net Plant in Service	1,745,335,796	234,927,489	1,980,263,285	265,929,953	2,246,193,238	
8		Working Capital						
9	154-163-186	Materials and Supplies - 13 Month Average	789,037	39,677	828,714	22,674	851,388	Exh 108, Schedule 5
10	165	Prepayments	2,284,907	33,379	2,318,286	768,720	3,087,006	Exh 108, Schedule 6
11	164/242	Gas Storage Underground	54,216,331	(3,507,752)	50,708,579	(276,155)	50,432,424	Exh 108, Schedule 7
12		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
13		Total Working Capital	57,290,275	(3,434,696)	53,855,579	515,239	54,370,818	
14		Deferred Income Taxes						
15	190	Income Taxes	83,776,933	(3,403,468)	80,373,465	(1,318,228)	79,055,237	Exh 108, Schedule 8
16	282	Depreciation	(428,062,002)	(24,669,462)	(452,731,464)	(8,055,697)	(460,787,161)	Exh 108, Schedule 8
17	283	Other	0	0	0	0	0	Exh 108, Schedule 8
18		Total Deferred Income Taxes	(344,285,069)	(28,072,930)	(372,357,999)	(9,373,925)	(381,731,924)	
19		Customer Deposits						
20	235	13 Month Average	(2,852,845)	20,625	(2,832,220)	(6,007)	(2,838,227)	Exh 108, Schedule 9
21		Customer Advances for Construction						
22	252	Cash Deposits	482	2,070	2,552	0	2,552	Exh 108, Schedule 10
23		Total Rate Base	<u>1,455,488,639</u>	<u>203,442,558</u>	<u>1,658,931,197</u>	<u>257,065,260</u>	<u>1,915,996,457</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

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

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

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

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

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

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

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

Response: Columbia is not making a claim for construction work in progress for the Fully Projected Future Test Year.

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

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

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

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

Response: Columbia is not making a claim for plant held for future use for the Fully Projected Future Test Year.

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

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

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

Response: Columbia is not making a claim for fuel stock for the Fully Projected Future Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53:53 I. VALUATION
A. ALL UTILITIES

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

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

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

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

Response: The rate base claim at original cost as of December 31, 2019, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Plant				Balance as of 12/31/2017 (5=2+3+4)	Additions (6)	Retirements (7)	Balance as of 1/31/2018 (8)=(5+6+7)
		Account No. (1)	Beginning Balance 11/30/2017 1/ (2)	Additions (3)	Retirements (4)				
			\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	22,230,329	399,532	(31,257)	22,598,605	100,386	(52,537)	22,646,454
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,574,965	30,461	(1,038)	2,604,389	2,815	(1,144)	2,606,060
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	13	
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	3,233,143	
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	7,026	
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	4,012	
26	Structures, Regulating	375.40	4,775,247	27,345	(18,885)	4,783,707	0	4,783,707	
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	87,670	
28	Structures, Other Distribution System	375.70	7,387,713	81,239	0	7,468,952	16,769	(1,266)	7,484,455
29	Structures, Other Distribution System, Leased	375.71	2,830,323	214,171	0	3,044,494	16,111	(1,216)	3,059,389
30	Structures, Communication	375.80	16,515	0	0	16,515	0	16,515	
31	Mains:								
32	Mains	376.00	1,319,721,756	50,306,071	(3,096,870)	1,366,930,957	2,003,065	(610,316)	1,368,323,706
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	23,760,169	
34	Bare Steel	376.30	66,998,019	0	(353,215)	66,644,804	0	66,644,804	
35	Cast Iron	376.80	406,130	0	(5,334)	400,795	0	400,795	
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	1,371,450	
37	Measuring & Regulating Equipment Regulating	378.20	58,638,449	2,500,657	(106,386)	61,032,720	306,249	(97,772)	61,241,197
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	471,962	
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	140,677	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	(450)	
41	Services	380.00	484,373,791	5,414,140	(715,528)	489,072,404	648,233	(191,093)	489,529,544
42	Meters	381.00	37,708,686	138,839	0	37,847,526	14,639	(7,510)	37,854,655
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	23,950,869	
44	Meter Installations	382.00	38,336,244	59,139	(6,232)	38,389,151	30,772	(15,868)	38,404,055
45	House Regulators	383.00	12,036,518	51,831	(606)	12,087,743	7,882	(3,593)	12,092,032
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	3,864,772	
47	Industrial M&R Equipment, Station Equipment	385.00	6,037,782	136,303	(83,746)	6,090,340	15,146	(7,934)	6,097,552
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	1,085,273	
49	Other Equipment	387.10	19,450	0	0	19,450	0	19,450	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	117,248	
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	119,609	
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	627,109	
53	Other Equipment, Telemetering	387.45	7,015,504	206,365	0	7,221,869	0	7,221,869	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	259,436	
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	2,053,366	
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	49,821	
58	Office Furniture & Equipment, Unspecified	391.10	3,275,011	0	(334,463)	2,940,528	0	2,940,528	
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	91,304	
60	Office Furniture & Equipment, Information Systems	391.12	3,117,086	1,254,075	0	4,371,161	0	4,371,161	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	3,007	
62	Transportation Equipment, Trailers > \$1,000	392.20	85,691	0	(37,066)	48,625	0	48,625	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	10,830	
64	Stores Equipment	393.00	13,435	0	0	13,435	0	13,435	
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	94,327	
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	1,774,190	
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	179,308	
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	63,653	
69	Tools, Tools and Other	394.30	15,207,766	176,912	(980)	15,383,697	17,848	0	15,401,545
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	10,847	
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	273,740	
72	Power Operated Equipment	396.00	1,216,922	0	(180,818)	1,036,104	0	1,036,104	
73	Communication Equipment	397.00	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	
77	Communication Equipment, Telemetering	397.50	792,264	0	0	792,264	22,127	(15,965)	798,426
78	Miscellaneous Equipment	398.00	1,219,845	8,370	0	1,228,216	0	0	1,228,216
79	Total Gas Plant in Service		2,171,126,344	61,005,451	(4,972,444)	2,227,159,351	3,202,042	(1,006,214)	2,229,355,179

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance			Balance as of 3/31/2018 (8)=(5+6+7) \$
			Beginning Balance 1/31/2018 (2) \$	Additions (3) \$	Retirements (4) \$	as of 2/28/2018 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	22,646,454	177,748	(64,434)	22,759,767	362,278	(63,236)	23,058,809
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	0	3,287,123
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	399,543	0	0	399,543	0	0	399,543
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	0	864,752
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	0	477,102
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,606,060	4,985	(1,209)	2,609,836	10,159	(2,555)	2,617,440
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,484,455	29,692	(1,534)	7,512,613	60,517	(2,183)	7,570,946
29	Structures, Other Distribution System, Leased	375.71	3,059,389	28,528	(1,474)	3,086,443	58,143	(2,098)	3,142,488
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,368,323,706	3,546,739	(875,768)	1,370,994,677	7,228,788	(945,737)	1,377,277,728
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	61,241,197	542,262	(64,773)	61,718,686	1,105,211	(202,644)	62,621,253
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	489,529,544	1,147,798	(257,446)	490,419,896	2,339,385	(497,758)	492,261,523
42	Meters	381.00	37,854,655	25,920	(9,222)	37,871,353	52,829	(12,565)	37,911,617
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	38,404,055	54,486	(19,663)	38,438,878	111,051	(25,972)	38,523,957
45	House Regulators	383.00	12,092,032	13,957	(4,119)	12,101,870	28,446	(6,974)	12,123,342
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	6,097,552	26,818	(9,831)	6,114,539	54,658	(12,986)	6,156,211
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	0	2,940,528	0	0	2,940,528
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	0	4,371,161	0	0	4,371,161
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	13,435	0	0	13,435	0	0	13,435
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	15,401,545	31,602	0	15,433,147	64,410	0	15,497,557
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	0	273,740
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	798,426	39,179	(16,475)	821,130	79,852	(12,536)	888,445
78	Miscellaneous Equipment	398.00	1,228,216	0	0	1,228,216	0	0	1,228,216
79	Total Gas Plant in Service		2,229,355,179	5,669,714	(1,325,948)	2,233,698,944	11,555,726	(1,787,244)	2,243,467,427

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance			Balance		
			Beginning Balance 3/31/2018 (2) \$	Additions (3) \$	Retirements (4) \$	as of 4/30/2018 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	as of 5/31/2018 (8)=(5+6+7) \$		
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099		
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489		
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062		
5	Intangible Plant, Miscellaneous Software	303.30	23,058,809	655,544	(83,148)	23,631,205	920,933	(77,508)	24,474,630		
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882		
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932		
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	0	3,287,123		
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134		
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680		
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442		
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498		
14	Lines	353.00	399,543	0	0	399,543	0	0	399,543		
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	0	864,752		
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477		
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944		
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	0	477,102		
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361		
21	Land Rights, City Other Distribution System	374.40	2,617,440	18,383	(1,673)	2,634,150	25,825	(1,205)	2,658,770		
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13		
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143		
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026		
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012		
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707		
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670		
28	Structures, Other Distribution System	375.70	7,570,946	109,506	(1,468)	7,678,984	153,837	(25,909)	7,806,912		
29	Structures, Other Distribution System, Leased	375.71	3,142,488	105,211	(1,411)	3,246,289	147,805	(24,892)	3,369,201		
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515		
31	Mains:										
32	Mains	376.00	1,377,277,728	13,080,532	(1,130,380)	1,389,227,880	18,376,035	(1,202,443)	1,406,401,472		
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169		
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804		
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795		
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450		
37	Measuring & Regulating Equipment Regulating	378.20	62,621,253	1,999,886	(290,843)	64,330,296	2,809,517	(418,034)	66,721,779		
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962		
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677		
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)		
41	Services	380.00	492,261,523	4,233,131	(360,568)	496,134,086	5,946,865	(388,724)	501,692,227		
42	Meters	381.00	37,911,617	95,595	(8,481)	37,998,731	134,295	(7,032)	38,125,994		
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869		
44	Meter Installations	382.00	38,523,957	200,947	(17,577)	38,707,327	282,298	(14,738)	38,974,887		
45	House Regulators	383.00	12,123,342	51,474	(4,629)	12,170,187	72,312	(3,565)	12,238,934		
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772		
47	Industrial M&R Equipment, Station Equipment	385.00	6,156,211	98,904	(8,788)	6,246,327	138,944	(7,369)	6,377,902		
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273		
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450		
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248		
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609		
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109		
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869		
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436		
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366		
56	General Plant										
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821		
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	0	2,940,528	0	0	2,940,528		
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304		
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	0	4,371,161	0	0	4,371,161		
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007		
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625		
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830		
64	Stores Equipment	393.00	13,435	0	0	13,435	0	0	13,435		
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327		
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190		
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308		
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653		
69	Tools, Tools and Other	394.30	15,497,557	116,550	0	15,614,107	163,733	0	15,777,840		
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847		
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	0	273,740		
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104		
73	Communication Equipment	397.00	0	0	0	0	0	0	0		
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0		
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0		
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0		
77	Communication Equipment, Telemetering	397.50	888,445	144,492	(10,773)	1,022,164	202,988	(11,102)	1,214,050		
78	Miscellaneous Equipment	398.00	1,228,216	0	0	1,228,216	0	0	1,228,216		
79	Total Gas Plant in Service		2,243,467,427	20,910,155	(1,919,739)	2,262,457,843	29,375,387	(2,182,521)	2,289,650,709		

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 6/30/2018 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2018 (8)=(5+6+7) \$
			Beginning Balance 5/31/2018 \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	24,474,630	901,907	(83,734)	25,292,803	588,231	(79,513)	25,801,521
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,658,770	25,292	(2,393)	2,681,669	16,496	(2,394)	2,695,771
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,806,912	150,659	(26,658)	7,930,913	98,261	(33,408)	7,995,766
29	Structures, Other Distribution System, Leased	375.71	3,369,201	144,751	(25,613)	3,488,339	94,408	(32,098)	3,550,649
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,406,401,472	17,996,385	(1,556,832)	1,422,841,025	11,737,386	(1,799,499)	1,432,778,912
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	66,721,779	2,751,472	(362,416)	69,110,835	1,794,532	(281,179)	70,624,188
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	501,692,227	5,824,002	(504,874)	507,011,355	3,798,461	(459,628)	510,350,188
42	Meters	381.00	38,125,994	131,521	(11,141)	38,246,374	85,779	(10,925)	38,321,228
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	38,974,887	276,465	(22,913)	39,228,439	180,313	(22,426)	39,386,326
45	House Regulators	383.00	12,238,934	70,818	(6,375)	12,303,377	46,188	(6,323)	12,343,242
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	6,377,902	136,074	(11,456)	6,502,520	88,748	(11,213)	6,580,055
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetry	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	0	2,940,528	0	0	2,940,528
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	0	4,371,161	0	0	4,371,161
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	13,435	0	0	13,435	0	0	13,435
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	15,777,840	160,351	0	15,938,191	104,582	0	16,042,773
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	0	273,740
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	1,214,050	198,794	(14,539)	1,398,306	129,655	(14,267)	1,513,694
78	Miscellaneous Equipment	398.00	1,228,216	0	0	1,228,216	0	0	1,228,216
79	Total Gas Plant in Service		2,289,650,709	28,768,491	(2,628,944)	2,315,790,256	18,763,040	(2,752,873)	2,331,800,423

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 8/31/2018 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 9/30/2018 (8)=(5+6+7) \$
			Beginning Balance 7/31/2018 (2) \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	25,801,521	790,150	(76,637)	26,515,034	912,995	(74,106)	27,353,923
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,695,771	22,158	(2,239)	2,715,690	25,603	(2,412)	2,738,881
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,995,766	131,991	(11,092)	8,116,666	152,511	(13,995)	8,255,182
29	Structures, Other Distribution System, Leased	375.71	3,550,649	126,815	(10,657)	3,666,807	146,531	(13,446)	3,799,892
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,432,778,912	15,766,435	(1,859,026)	1,446,686,321	18,217,643	(2,090,130)	1,462,813,834
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	70,624,188	2,410,534	(227,682)	72,807,040	2,785,300	(142,513)	75,449,827
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	510,350,188	5,102,344	(443,980)	515,008,572	5,895,606	(484,483)	520,419,695
42	Meters	381.00	38,321,228	115,224	(9,253)	38,427,199	133,138	(10,300)	38,550,037
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	39,386,326	242,208	(22,888)	39,605,646	279,864	(24,804)	39,860,706
45	House Regulators	383.00	12,343,242	62,043	(5,672)	12,399,613	71,689	(6,193)	12,465,109
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	6,580,055	119,213	(9,402)	6,689,866	137,747	(12,402)	6,815,211
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetry	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	0	2,940,528	0	0	2,940,528
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	0	4,371,161	0	0	4,371,161
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	13,435	0	0	13,435	0	0	13,435
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,042,773	140,481	0	16,183,254	162,322	0	16,345,576
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	0	273,740
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	1,513,694	174,162	(13,326)	1,674,529	201,238	(16,360)	1,859,408
78	Miscellaneous Equipment	398.00	1,228,216	0	0	1,228,216	0	0	1,228,216
79	Total Gas Plant in Service		2,331,800,423	25,203,758	(2,691,834)	2,354,312,347	29,122,187	(2,891,144)	2,380,543,390

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No.	Plant			Balance as of			Balance as of 11/30/2018 (8)=(5+6+7)
			Beginning Balance 9/30/2018 (2)	Additions (3)	Retirements (4)	10/31/2018 (5 = 2+3+4)	Additions (6)	Retirements (7)	
		(1)	\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	27,353,923	935,332	(66,314)	28,222,940	958,863	(65,514)	29,116,289
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,738,881	26,229	(2,184)	2,762,926	26,889	(2,260)	2,787,555
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,255,182	156,243	(10,727)	8,400,698	160,174	(6,824)	8,554,048
29	Structures, Other Distribution System, Leased	375.71	3,799,892	150,115	(10,306)	3,939,701	153,892	(6,556)	4,087,037
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,462,813,834	18,663,350	(1,935,167)	1,479,542,017	19,132,877	(1,722,571)	1,496,952,323
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	75,448,827	2,853,444	(97,743)	78,205,528	2,925,230	(95,226)	81,035,532
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	520,419,695	6,039,846	(720,666)	525,738,875	6,191,795	(556,139)	531,374,531
42	Meters	381.00	38,550,037	136,395	(11,257)	38,675,175	139,827	(12,299)	38,802,703
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	39,860,706	286,712	(23,363)	40,124,055	293,925	(25,163)	40,392,817
45	House Regulators	383.00	12,465,109	73,443	(6,090)	12,532,462	75,290	(5,990)	12,601,762
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	6,815,211	141,117	(11,682)	6,944,646	144,667	(12,581)	7,076,732
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	0	2,940,528	0	0	2,940,528
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	0	4,371,161	0	0	4,371,161
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	13,435	0	0	13,435	0	0	13,435
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,345,576	166,293	0	16,511,869	170,477	0	16,682,346
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	273,740	0	0	273,740	0	0	273,740
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,859,408	206,162	(19,866)	2,045,704	211,348	(19,053)	2,237,999
78	Miscellaneous Equipment	398.00	1,228,216	0	0	1,228,216	0	0	1,228,216
79	Total Gas Plant in Service		2,380,543,390	29,834,681	(2,915,365)	2,407,462,706	30,585,254	(2,530,176)	2,435,517,784

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 12/31/2018 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 1/31/2019 (8)=(5+6+7) \$
			Beginning Balance 11/30/2018 (2) \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	29,116,289	1,610,610	(60,240)	30,666,658	84,549	(31,705)	30,719,503
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	0	3,287,123
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	399,543	0	0	399,543	0	0	399,543
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	0	864,752
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	0	477,102
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,787,555	45,166	(2,082)	2,830,639	2,514	(1,008)	2,832,145
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,554,048	269,045	(6,411)	8,816,681	9,752	(6,418)	8,820,015
29	Structures, Other Distribution System, Leased	375.71	4,087,037	258,494	(6,160)	4,339,371	9,369	(6,167)	4,342,574
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,496,952,323	32,137,640	(1,171,384)	1,527,918,579	2,316,682	(665,338)	1,529,569,923
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	81,035,532	4,913,532	(302,906)	85,646,158	72,591	(43,247)	85,675,502
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	531,374,531	10,400,405	(603,610)	541,171,326	637,618	(188,103)	541,620,841
42	Meters	381.00	38,802,703	234,868	(13,519)	39,024,052	14,016	(7,501)	39,030,566
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	40,392,817	493,707	(24,238)	40,862,286	29,273	(15,970)	40,875,588
45	House Regulators	383.00	12,601,762	126,466	(6,978)	12,721,250	7,275	(3,388)	12,725,138
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	7,076,732	242,998	(12,134)	7,307,596	14,636	(7,985)	7,314,247
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,940,528	0	(476,021)	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,371,161	0	(299,110)	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	13,435	0	(13,435)	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,682,346	286,351	(413,417)	16,555,281	12,569	0	16,567,850
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	273,740	0	(4,710)	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	2,237,999	355,003	(22,412)	2,570,590	15,582	(11,243)	2,574,929
78	Miscellaneous Equipment	398.00	1,228,216	0	(4,830)	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,435,517,784	51,374,285	(3,443,598)	2,483,448,471	3,226,426	(988,073)	2,485,686,824

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No.	Plant			Balance as of			Balance as of 3/31/2019 (8)=(5+6+7)
			Beginning Balance 1/31/2019 (2)	Additions (3)	Retirements (4)	2/28/2019 (5 = 2+3+4)	Additions (6)	Retirements (7)	
			\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization/Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	30,719,503	149,707	(45,392)	30,823,818	305,126	(43,110)	31,085,834
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,832,145	4,452	(1,066)	2,835,530	9,074	(2,253)	2,842,351
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,820,015	17,267	(6,696)	8,830,585	35,192	(7,285)	8,858,492
29	Structures, Other Distribution System, Leased	375.71	4,342,574	16,589	(6,434)	4,352,730	33,812	(6,999)	4,379,542
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,529,569,923	4,102,046	(897,430)	1,532,774,539	8,360,588	(1,119,683)	1,540,015,444
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	85,675,502	128,533	(55,854)	85,748,181	261,969	(63,357)	85,946,793
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	541,620,841	1,129,001	(254,469)	542,495,373	2,301,075	(490,841)	544,305,607
42	Meters	381.00	39,030,566	24,817	(9,278)	39,046,106	50,581	(12,334)	39,084,353
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	40,875,588	51,832	(19,915)	40,907,505	105,641	(25,724)	40,987,422
45	House Regulators	383.00	12,725,138	12,882	(3,918)	12,734,102	26,256	(6,463)	12,753,895
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	7,314,247	25,916	(9,958)	7,330,205	52,821	(12,862)	7,370,164
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	0	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	0	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,587,850	22,255	0	16,590,104	45,359	0	16,635,463
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	2,574,929	27,590	(11,602)	2,590,917	56,234	(8,828)	2,638,323
78	Miscellaneous Equipment	398.00	1,223,386	0	0	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,485,686,824	5,712,887	(1,322,012)	2,490,077,700	11,643,727	(1,799,739)	2,499,921,688

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 5/31/2019 (8)=(5+6+7) \$
			Beginning Balance 3/31/2019 (2) \$	Additions (3) \$	Retirements (4) \$	4/30/2019 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	31,085,834	552,127	(63,593)	31,574,368	775,650	(52,387)	32,297,631
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	0	3,287,123
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	399,543	0	0	399,543	0	0	399,543
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	0	864,752
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	0	477,102
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,842,351	16,419	(1,475)	2,857,295	23,066	(1,062)	2,879,299
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,858,492	63,681	(6,595)	8,915,578	89,461	(6,344)	8,998,695
29	Structures, Other Distribution System, Leased	375.71	4,379,542	61,183	(6,336)	4,434,390	85,953	(6,095)	4,514,247
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,540,015,444	15,128,531	(1,499,111)	1,553,644,864	21,253,142	(1,710,598)	1,573,187,408
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	85,946,793	474,035	(43,493)	86,377,335	665,942	(38,618)	87,004,659
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	544,305,607	4,163,808	(355,827)	548,113,588	5,849,477	(385,309)	553,577,756
42	Meters	381.00	39,084,353	91,527	(8,343)	39,167,537	128,580	(6,979)	39,289,138
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	40,987,422	191,158	(17,444)	41,161,137	268,547	(14,746)	41,414,937
45	House Regulators	383.00	12,753,895	47,510	(4,298)	12,797,107	66,744	(3,338)	12,860,512
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	7,370,164	95,579	(8,722)	7,457,021	134,273	(7,373)	7,583,921
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetry	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	0	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	0	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,635,463	82,077	0	16,717,540	115,305	0	16,832,846
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	2,638,323	101,755	(7,587)	2,732,491	142,949	(7,818)	2,867,622
78	Miscellaneous Equipment	398.00	1,223,386	0	0	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,499,921,688	21,069,391	(2,022,824)	2,518,968,254	29,599,089	(2,240,667)	2,546,326,677

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No.	Plant			Balance			Balance as of 7/31/2019 (8)=(5+6+7)
			Beginning Balance 5/31/2019 (2)	Additions (3)	Retirements (4)	as of 6/30/2019 (5 = 2+3+4)	Additions (6)	Retirements (7)	
		(1)	\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	32,297,631	759,625	(94,244)	32,963,012	495,433	(70,051)	33,388,395
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,879,299	22,589	(2,110)	2,899,778	14,733	(2,111)	2,912,400
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,998,695	87,613	(7,050)	9,079,258	57,142	(7,015)	9,129,385
29	Structures, Other Distribution System, Leased	375.71	4,514,247	84,177	(6,773)	4,591,651	54,901	(6,740)	4,639,812
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,573,187,408	20,814,050	(1,970,627)	1,592,030,831	13,575,090	(2,076,074)	1,603,529,847
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	87,004,659	652,184	(54,383)	87,602,460	425,360	(52,661)	87,975,159
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	553,577,756	5,728,626	(498,056)	558,808,326	3,736,256	(453,508)	562,091,074
42	Meters	381.00	39,289,138	125,924	(10,893)	39,404,169	82,129	(10,666)	39,475,632
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	41,414,937	262,998	(22,610)	41,655,326	171,530	(22,098)	41,804,757
45	House Regulators	383.00	12,860,512	65,365	(5,888)	12,919,989	42,632	(5,833)	12,956,788
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	7,583,921	131,499	(11,305)	7,704,116	85,765	(11,049)	7,778,831
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetry	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	0	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	0	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	16,832,846	112,923	0	16,945,769	73,649	0	17,019,418
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	2,867,622	139,996	(10,239)	2,997,379	91,306	(10,047)	3,078,638
78	Miscellaneous Equipment	398.00	1,223,386	0	0	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,546,326,677	28,987,570	(2,694,178)	2,572,620,069	18,905,925	(2,727,853)	2,588,798,141

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 8/31/2019 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 9/30/2019 (8)=(5+6+7) \$
			Beginning Balance 7/31/2019 (2) \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	33,388,395	665,499	(98,334)	33,955,560	768,964	(65,049)	34,659,475
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,912,400	19,790	(1,974)	2,930,216	22,867	(2,126)	2,950,957
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	9,129,385	76,757	(6,741)	9,199,401	88,690	(6,916)	9,281,176
29	Structures, Other Distribution System, Leased	375.71	4,639,812	73,746	(6,476)	4,707,082	85,212	(6,644)	4,785,650
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,603,529,847	18,234,961	(2,093,664)	1,619,671,144	21,069,951	(2,223,468)	1,638,517,627
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	87,975,159	571,371	(41,636)	88,504,894	660,202	(47,483)	89,117,613
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	562,091,074	5,018,787	(436,757)	566,673,104	5,799,058	(474,351)	571,997,811
42	Meters	381.00	39,475,632	110,321	(8,962)	39,576,990	127,472	(10,003)	39,694,459
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	41,804,757	230,410	(18,388)	42,016,780	266,232	(20,594)	42,262,417
45	House Regulators	383.00	12,956,788	57,265	(5,202)	13,008,851	66,169	(5,690)	13,069,330
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	7,778,831	115,205	(9,194)	7,884,842	133,116	(10,297)	8,007,661
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	0	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	0	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	17,019,418	98,931	0	17,118,348	114,311	0	17,232,660
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	3,078,638	122,649	(9,385)	3,191,902	141,717	(11,521)	3,322,098
78	Miscellaneous Equipment	398.00	1,223,386	0	0	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,588,798,141	25,395,692	(2,736,713)	2,611,457,120	29,343,961	(2,884,142)	2,637,916,938

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 10/31/2019 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 11/30/2019 (8)=(5+6+7) \$
			Beginning Balance 9/30/2019 (2) \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	34,659,475	787,777	(55,528)	35,391,724	807,596	(47,244)	36,152,076
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,287,123	0	0	3,287,123	0	3,287,123	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	399,543	0	0	399,543	0	399,543	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	0	864,752	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	104,477	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,102	0	0	477,102	0	477,102	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,950,957	23,426	(1,925)	2,972,459	24,016	(1,993)	2,994,482
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,143	0	0	3,233,143	0	0	3,233,143
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	4,783,707	0	0	4,783,707	0	0	4,783,707
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	9,281,176	90,860	(7,060)	9,364,975	93,145	(6,925)	9,451,195
29	Structures, Other Distribution System, Leased	375.71	4,785,650	87,296	(6,784)	4,866,163	89,493	(6,654)	4,949,002
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,638,517,627	21,585,441	(2,030,998)	1,658,072,070	22,128,482	(1,798,836)	1,678,401,716
33	Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169	0	0	23,760,169
34	Bare Steel	376.30	66,644,804	0	0	66,644,804	0	0	66,644,804
35	Cast Iron	376.80	400,795	0	0	400,795	0	0	400,795
36	Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450	0	0	1,371,450
37	Measuring & Regulating Equipment Regulating	378.20	89,117,613	676,355	(58,243)	89,735,725	693,370	(50,388)	90,378,707
38	Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962	0	0	471,962
39	Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677	0	0	140,677
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	571,997,811	5,940,936	(708,264)	577,230,483	6,090,396	(543,740)	582,777,139
42	Meters	381.00	39,694,459	130,591	(11,086)	39,813,964	133,876	(10,158)	39,937,682
43	Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869	0	0	23,950,869
44	Meter Installations	382.00	42,262,417	272,745	(23,210)	42,511,953	279,607	(21,063)	42,770,497
45	House Regulators	383.00	13,069,330	67,787	(5,659)	13,131,458	69,493	(5,529)	13,195,422
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	8,007,661	136,373	(11,605)	8,132,429	139,804	(10,531)	8,261,702
48	Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273	0	0	1,085,273
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609
52	Other Equipment, Other Communications	387.44	627,109	0	0	627,109	0	0	627,109
53	Other Equipment, Telemetry	387.45	7,221,869	0	0	7,221,869	0	0	7,221,869
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	0	0	2,053,366
56	General Plant								
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
58	Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	0	2,464,507	0	0	2,464,507
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304
60	Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	0	4,072,051	0	0	4,072,051
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	0	48,625	0	0	48,625
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	94,327	0	0	94,327	0	0	94,327
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	63,653	0	0	63,653	0	0	63,653
69	Tools, Tools and Other	394.30	17,232,660	117,108	0	17,349,768	120,054	0	17,469,822
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030
72	Power Operated Equipment	396.00	1,036,104	0	0	1,036,104	0	0	1,036,104
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	3,322,098	145,184	(13,990)	3,453,292	148,837	(13,418)	3,588,711
78	Miscellaneous Equipment	398.00	1,223,386	0	0	1,223,386	0	0	1,223,386
79	Total Gas Plant in Service		2,637,916,938	30,061,880	(2,934,352)	2,665,044,467	30,818,169	(2,516,479)	2,693,346,156

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2019

Gas Plant in Service					
Description	Account No. (1)	Plant			Balance as of 12/31/2019 (5 = 2+3+4) \$
		Beginning Balance 11/30/2019 (2) \$	Additions (3) \$	Retirements (4) \$	
1 Intangible Plant					
2 Organization Costs	301.00	100,099	0	0	100,099
3 Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489
4 Intangible Plant, General	303.00	4,809,062	0	0	4,809,062
5 Intangible Plant, Miscellaneous Software	303.30	36,152,076	1,356,525	(46,679)	37,461,921
6 Underground Storage Plant					
7 Land	350.10	23,882	0	0	23,882
8 Rights of Way	350.20	1,932	0	0	1,932
9 Compressor Station Structures	351.20	3,287,123	0	0	3,287,123
10 Wells Construction	352.01	799,134	0	0	799,134
11 Wells Equipment	352.02	168,680	0	0	168,680
12 Storage Leasehold and Rights	352.10	139,442	0	0	139,442
13 Other Leases	352.12	67,498	0	0	67,498
14 Lines	353.00	399,543	0	0	399,543
15 Compressor Station Equipment	354.00	864,752	0	0	864,752
16 Measuring & Regulating Equipment	355.00	104,477	0	0	104,477
		0			
17 Distribution Plant					
18 Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944
19 Land, Other Distribution System	374.20	477,102	0	0	477,102
20 Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361
21 Land Rights, City Other Distribution System	374.40	2,994,482	40,340	(2,109)	3,032,712
22 Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13
23 Rights of Way	374.50	3,233,143	0	0	3,233,143
24 Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026
25 Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012
26 Structures, Regulating	375.40	4,783,707	0	0	4,783,707
27 Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670
28 Structures, Other Distribution System	375.70	9,451,195	156,457	(7,226)	9,600,426
29 Structures, Other Distribution System, Leased	375.71	4,949,002	150,322	(6,943)	5,092,381
30 Structures, Communication	375.80	16,515	0	0	16,515
31 Mains:					
32 Mains	376.00	1,678,401,716	37,169,380	(1,459,321)	1,714,111,775
33 Mains - CSL Replacements	376.08	23,760,169	0	0	23,760,169
34 Bare Steel	376.30	66,644,804	0	0	66,644,804
35 Cast Iron	376.80	400,795	0	0	400,795
36 Measuring & Regulating Equipment General	378.10	1,371,450	0	0	1,371,450
37 Measuring & Regulating Equipment Regulating	378.20	90,378,707	1,164,659	(63,061)	91,480,305
38 Measuring & Regulating Equipment Local Gas	378.30	471,962	0	0	471,962
39 Measuring & Regulating Equipment City Gate	379.10	140,677	0	0	140,677
40 Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)
41 Services	380.00	582,777,139	10,230,085	(590,161)	592,417,063
42 Meters	381.00	39,937,682	224,873	(12,045)	40,150,510
43 Auto Meter Reading Devices	381.10	23,950,869	0	0	23,950,869
44 Meter Installations	382.00	42,770,497	469,658	(25,203)	43,214,952
45 House Regulators	383.00	13,195,422	116,728	(6,174)	13,305,976
46 House Regulators Installations	384.00	3,864,772	0	0	3,864,772
47 Industrial M&R Equipment, Station Equipment	385.00	8,261,702	234,829	(12,602)	8,483,929
48 Industrial M&R Equipment, Large Volume	385.10	1,085,273	0	0	1,085,273
49 Other Equipment	387.10	19,450	0	0	19,450
50 Other Equipment, Odorization	387.20	117,248	0	0	117,248
51 Other Equipment, Radio	387.42	119,609	0	0	119,609
52 Other Equipment, Other Communications	387.44	627,109	0	0	627,109
53 Other Equipment, Telemetering	387.45	7,221,869	0	0	7,221,869
54 Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436
55 GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366
56 General Plant					
57 Structures, Communications	390.10	49,821	0	0	49,821
58 Office Furniture & Equipment, Unspecified	391.10	2,464,507	0	(80,599)	2,383,907
59 Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304
60 Office Furniture & Equipment, Information Systems	391.12	4,072,051	0	(380,332)	3,691,720
61 Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007
62 Transportation Equipment, Trailers > \$1,000	392.20	48,625	0	(33,838)	14,787
63 Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830
64 Stores Equipment	393.00	0	0	0	0
65 Tools, Garage & Service Equipment	394.10	94,327	0	(566,670)	(472,342)
66 Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190
67 Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308
68 Tools, Shop Equipment	394.20	63,653	0	0	63,653
69 Tools, Tools and Other	394.30	17,469,822	201,656	0	17,671,478
70 Tools, High Pressure Stopping	394.31	10,847	0	0	10,847
71 Laboratory Equipment Gas	395.00	269,030	0	0	269,030
72 Power Operated Equipment	396.00	1,036,104	0	0	1,036,104
73 Communication Equipment	397.00	0	0	0	0
74 Communication Equipment, Telephone	397.10	0	0	0	0
75 Communication Equipment, Radio	397.20	0	0	0	0
76 Communication Equipment, Other	397.40	0	0	0	0
77 Communication Equipment, Telemetering	397.50	3,588,711	250,002	(15,783)	3,822,930
78 Miscellaneous Equipment	398.00	1,223,386	0	(11,187)	1,212,199
79 Total Gas Plant in Service		2,693,346,156	51,765,513	(3,319,932)	2,741,791,737

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2018 & December 31, 2019		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	332,556	332,556	0
5	303.30	Intangible Plant, Miscellaneous Software	<u>1,570,985</u>	<u>1,570,985</u>	<u>0</u>
6		Total Intangible Plant	1,903,541	1,903,541	0
7		Underground Storage Plant			
8	350.10	Land	0	0	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	51,136	51,136	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
14	352.12	Other Leases	0	0	0
15	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	<u>0</u>	<u>0</u>	<u>0</u>
18		Total Underground Storage Plant	51,136	51,136	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Main Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	620,519	620,519	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	236,534	236,534	0
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	173,794	173,794	0
31	375.71	Structures, Other Distribution System, Leased	697,289	697,289	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	52,144,169	52,144,169	0
34	376.08	Mains - CSL Replacements	0	0	0
35	376.25	BS & CI Replaced Total	2,223	2,223	0
36	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	6,932,901	6,932,901	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2018 & December 31, 2019		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1) \$	(2) \$	(3)=(1-2) \$
1	378.30	Measuring & Regulating Equipment Local Gas	6,818	6,818	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	506,808	506,808	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	35,257	35,257	0
8	381.10	Auto Meter Reading Devices	28,723	28,723	0
9	382.00	Meter Installations	195,893	195,893	0
10	383.00	House Regulators	51,182	51,182	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	308,421	308,421	0
13	385.10	Industrial M&R Equipment. Large Volume	0	0	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	1,117,758	1,117,758	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	63,058,288	63,058,288	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	(35)	(35)	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	1,144,905	1,144,905	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	85,019	85,019	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	11,503	11,503	0
46		Bonus Accruals, New Business Overheads & Reconciliation Difference	2,166,961	2,166,961	0
47		Total General Plant	3,408,353	3,408,353	0
48		Total Plant	68,421,317	68,421,317	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2017 <u>Amount</u> (1) \$	11/30/2018 <u>Amount</u> (2) \$	12/31/2019 <u>Amount</u> (3) \$
1	Amortizable Plant	(11,390,004)	(13,943,734)	(17,036,832)
2	Underground Storage Plant	(3,685,001)	(3,971,459)	(4,280,598)
3	Distribution Plant	(400,799,652)	(426,467,606)	(463,792,908)
4	General Plant	<u>(13,547,117)</u>	<u>(14,502,926)</u>	<u>(14,119,387)</u>
5	Total (Exhibit 105)	<u>(429,421,774)</u>	<u>(458,885,725)</u>	<u>(499,229,725)</u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

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

<u>Line No.</u>	<u>Month</u>	<u>Amount</u> \$	<u>Month</u>	<u>Amount</u> \$
1	Nov-17 Actual	874,033	Dec-18	922,750
2	Dec-17 Actual	902,238	Jan-19	778,090
3	Jan-18	760,793	Feb-19	795,279
4	Feb-18	777,600	Mar-19	806,545
5	Mar-18	788,616	Apr-19	815,320
6	Apr-18	797,196	May-19	821,506
7	May-18	803,244	Jun-19	830,155
8	Jun-18	811,701	Jul-19	845,792
9	Jul-18	826,990	Aug-19	853,114
10	Aug-18	834,150	Sep-19	866,217
11	Sep-18	846,961	Oct-19	876,528
12	Oct-18	857,043	Nov-19	913,018
13	Nov-18	<u>892,722</u>	Dec-19	<u>943,729</u>
14	Total	\$10,773,286		\$11,068,043
15	13 Month Average 11/30/2018	<u>\$828,714</u>	13 Month Average 12/31/2019	<u>\$851,388</u>
				<u>11/30/2018</u> <u>12/31/2019</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 22.			<u>2.14%</u> <u>2.27%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS & CLOUD BASED ASSETS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2019

Accounts											
Ln. No.	Month	Corp. Ins. 16521000 (1) \$	Medical LTD Ins. 16500010 (2) \$	Prepaid Ins. I/C 16520000 (3) \$	Prepaid Payroll 16500000- 1022 (4) \$	1/	PUC,OCA, OSBA Fees 16503600 (5) \$	Total (6) \$	Cloud Based Assets 16500000 (7) \$	Total (8) \$	
1	Nov-17	2/ 1,204,906	0	820,822	0		1,184,283	3,210,011	0	3,210,011	
2	Dec-17	2/ 1,050,878	0	669,891	0		1,015,100	2,735,869	0	2,735,869	
3	Jan-18	931,011 3/	0	582,170 3/	0		869,270 3/	2,382,451	0	2,382,451	
4	Feb-18	771,352 3/	0	773,835 3/	0		695,416 3/	2,240,603	0	2,240,603	
5	Mar-18	611,692 3/	0	626,397 3/	0		521,562 3/	1,759,651	0	1,759,651	
6	Apr-18	452,032 3/	0	478,959 3/	0		347,708 3/	1,278,699	0	1,278,699	
7	May-18	292,373 3/	0	331,521 3/	0		173,854 3/	797,748	0	797,748	
8	Jun-18	1,316,056 3/	0	198,537 3/	0		0 3/	1,514,593	0	1,514,593	
9	Jul-18	1,332,694 3/	0	1,394,460 3/	0		0 3/	2,727,154	0	2,727,154	
10	Aug-18	1,304,435 3/	0	1,250,773 3/	0		0 3/	2,555,208	0	2,555,208	
11	Sep-18	1,146,566 3/	0	1,136,042 3/	0		0 3/	2,282,608	0	2,282,608	
12	Oct-18	1,009,358 3/	0	982,702 3/	0		1,382,408 3/	3,374,468	0	3,374,468	
13	Nov-18	1,230,671 3/	0	838,374 3/	0		1,209,607 3/	3,278,652	0	3,278,652	
14	Total	\$12,654,024	\$0	\$10,084,483	\$0		\$7,399,208	\$30,137,715	\$0	\$30,137,715	
15	13 Month Average Balance							\$2,318,286	\$0	\$2,318,286	
16	Dec-18	1,074,770 3/	0	685,121 3/	0		1,038,178 3/	2,798,069	560,222	3,358,291	
17	Jan-19	952,178 3/	0	595,406 3/	0		889,033 3/	2,436,617	560,222	2,996,839	
18	Feb-19	788,889 3/	0	791,428 3/	0		711,226 3/	2,291,543	560,222	2,851,765	
19	Mar-19	625,599 3/	0	640,638 3/	0		533,420 3/	1,799,657	560,222	2,359,879	
20	Apr-19	462,309 3/	0	489,848 3/	0		355,613 3/	1,307,770	560,222	1,867,992	
21	May-19	299,020 3/	0	339,058 3/	0		177,807 3/	815,885	560,222	1,376,107	
22	Jun-19	1,345,977 3/	0	203,051 3/	0		0 3/	1,549,028	560,222	2,109,250	
23	Jul-19	1,362,993 3/	0	1,426,163 3/	0		0 3/	2,789,156	817,720	3,606,876	
24	Aug-19	1,334,091 3/	0	1,279,209 3/	0		0 3/	2,613,300	803,861	3,417,161	
25	Sep-19	1,172,633 3/	0	1,161,870 3/	0		0 3/	2,334,503	790,001	3,124,504	
26	Oct-19	1,032,306 3/	0	1,005,044 3/	0		1,413,837 3/	3,451,187	776,141	4,227,328	
27	Nov-19	1,258,650 3/	0	857,434 3/	0		1,237,107 3/	3,353,191	762,282	4,115,473	
28	Dec-19	1,099,205 3/	0	700,697 3/	0		1,061,781 3/	2,861,683	748,422	3,610,105	
29	Total	\$12,808,620	\$0	\$10,174,967	\$0		\$7,418,002	\$30,401,589	\$8,619,981	\$39,021,570	
30	13 Month Average Balance							\$2,338,584			
Notes:	Date Certain Cloud Based Assets								\$748,422		
	Total										\$3,087,006

1/ Items included in the calculation of cash working capital.
2/ Actual 2017 balances

11/30/2018 12/31/2019

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @ 2.14% 2.27%
See Exhibit No. 104, Schedule No. 2, Page 22.

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
December 31, 2019

Line No.	Month	Scheduled Injections	ACOG	Injection Activity	Monthly WACOG	Scheduled Withdrawals	Withdrawal Activity	Ending Cumulative Balance	Ending Cumulative Balance	Monthly Average Rate	
		DTH (A)	\$ (B)	\$ (C = A * B)	\$ (D)	DTH (E)	\$ (F = D * E)	\$ (G)	DTH (H)	\$ (I = G / H)	
1	Nov-17	67,808	2.6623	180,525	2.8933	1,300,777	(3,763,511)	80,485,693	27,818,158	2.8933	
2	Dec-17	-	2.8129	-	2.8933	6,030,730	(17,448,585)	63,037,109	21,787,428	2.8933	
3	Jan-18	-	3.5108	-	2.8933	6,878,000	(19,899,973)	43,137,136	14,909,428	2.8933	
4	Feb-18	-	3.4850	-	2.8933	5,710,000	(16,520,623)	26,616,513	9,199,428	2.8933	
5	Mar-18	47,000	3.5162	165,261	2.8964	4,715,000	(13,656,740)	13,125,034	4,531,428	2.8964	
6	Apr-18	2,692,000	2.7568	7,421,306	2.8444	-	0	20,546,340	7,223,428	2.8444	
7	May-18	4,325,000	2.7343	11,825,848	2.8032	-	0	32,372,188	11,548,428	2.8032	
8	Jun-18	4,498,000	2.7625	12,425,725	2.7919	-	0	44,797,913	16,046,428	2.7918	
9	Jul-18	4,506,000	2.7887	12,565,882	2.7911	-	0	57,363,795	20,552,428	2.7911	
10	Aug-18	4,506,000	2.7910	12,576,246	2.7911	-	0	69,940,041	25,058,428	2.7911	
11	Sep-18	3,479,000	2.7817	9,677,534	2.7899	-	0	79,617,575	28,537,428	2.7899	
12	Oct-18	1,258,000	2.8251	3,553,976	2.7914	-	0	83,171,551	29,795,428	2.7914	
13	Nov-18	-	3.0825	-	2.7914	3,007,000	(8,393,800)	74,777,751	26,788,428	2.7914	
14	Dec-18	41,000	3.0955	126,916	2.7919	4,530,000	(12,647,237)	62,257,429	22,299,428	2.7919	
15	Jan-19	-	3.2025	-	2.7919	6,327,000	(17,664,254)	44,593,176	15,972,428	2.7919	
16	Feb-19	-	3.1725	-	2.7919	5,208,000	(14,540,135)	30,053,041	10,764,428	2.7919	
17	Mar-19	46,000	3.2778	150,779	2.7940	4,741,000	(13,246,128)	16,957,692	6,069,428	2.7940	
18	Apr-19	2,601,000	2.6091	6,786,269	2.7385	-	0	23,743,961	8,670,428	2.7385	
19	May-19	4,185,400	2.5846	10,817,585	2.6884	-	0	34,561,546	12,855,828	2.6884	
20	Jun-19	4,185,400	2.6194	10,963,237	2.6714	-	0	45,524,783	17,041,228	2.6714	
21	Jul-19	4,185,400	2.6495	11,089,217	2.6671	-	0	56,614,000	21,226,628	2.6671	
22	Aug-19	4,185,400	2.6590	11,128,979	2.6658	-	0	67,742,978	25,412,028	2.6658	
23	Sep-19	3,265,400	2.6641	8,699,352	2.6656	-	0	76,442,331	28,677,428	2.6656	
24	Oct-19	1,118,000	2.7215	3,042,637	2.6677	-	0	79,484,968	29,795,428	2.6677	
25	Nov-19	-	3.0392	-	2.6677	3,321,000	(8,859,399)	70,625,569	26,474,428	2.6677	
26	Dec-19	-	3.0303	-	2.6677	4,416,000	(11,780,519)	58,845,050	22,058,428	2.6677	
27	Twelve Month Average November 2018 ((Lns. 2 thru 13)/12)								50,708,579		
28	Twelve Month Average December 2019 ((Lns. 15 thru 26)/12)								50,432,424		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2019

Line No.	Acct	Pro Forma Balance 11/30/2017 (1)	Pro Forma Balance 11/30/2018 (2)	Pro Forma Balance 12/31/2019 (3)	Reference
1	<u>Account 190 - Deferred Income Taxes</u>				
2	19001000 LIFO Inventory Adj - Federal	14,439,739	12,390,573	12,322,504	
3	19002000 LIFO Inventory Adj - State	4,578,951	3,929,145	3,929,145	
4	19001000 Capitalized Inventory - Fed	2,129,881	1,702,233	1,206,610	
5	19002000 Capitalized Inventory - St	675,402	539,791	539,791	
6	19005000 Cust. Advances - Fed	1,581,978	1,563,594	1,481,117	
7	19006000 Cust. Advances - St	501,657	492,101	481,939	
8	19005000 Federal Net Operating Loss	59,869,325	59,756,028	59,094,131	
9	Total Account 190	<u>83,776,933</u>	<u>80,373,465</u>	<u>79,055,237</u>	
10	<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
11	Various Excess Accelerated Tax Depreciation - Fed	(428,062,002)	(452,731,464)	(460,787,161)	
12	Total Account 282	<u>(428,062,002)</u>	<u>(452,731,464)</u>	<u>(460,787,161)</u>	
13	<u>Account 283 - Deferred Income Taxes - Other</u>				
14	28305000 Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0	
15	28306000 Legal Liability-Lease on G.O. Bldg. - St	0	0	0	
16	Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	
17	Total Accumulated Deferred Taxes	<u>(344,285,069)</u>	<u>(372,357,999)</u>	<u>(381,731,924)</u>	Exhibit 107, Pgs. 5 & 5a

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2019

Line No.	Month (1)	Acct-23500300	Acct-23500000	Total	Month (5)	Acct-23500300	Acct-23500000	Total
		Other Deposits (2) \$	Security Deposits (3) \$	Account 235 (4) \$		Other Deposits (6) \$	Security Deposits (7) \$	Account 235 (8) \$
1	Nov-17	(140,000)	(2,789,924)	(2,929,924) 1/	Dec-18	(140,000)	(2,868,011)	(3,008,011)
2	Dec-17	(140,000)	(2,868,011)	(3,008,011) 1/	Jan-19	(140,000)	(2,875,861)	(3,015,861)
3	Jan-18	(140,000)	(2,875,861)	(3,015,861)	Feb-19	(140,000)	(2,781,332)	(2,921,332)
4	Feb-18	(140,000)	(2,781,332)	(2,921,332)	Mar-19	(140,000)	(2,701,723)	(2,841,723)
5	Mar-18	(140,000)	(2,701,723)	(2,841,723)	Apr-19	(140,000)	(2,642,642)	(2,782,642)
6	Apr-18	(140,000)	(2,642,642)	(2,782,642)	May-19	(140,000)	(2,568,999)	(2,708,999)
7	May-18	(140,000)	(2,568,999)	(2,708,999)	Jun-19	(140,000)	(2,559,122)	(2,699,122)
8	Jun-18	(140,000)	(2,559,122)	(2,699,122)	Jul-19	(140,000)	(2,560,717)	(2,700,717)
9	Jul-18	(140,000)	(2,560,717)	(2,700,717)	Aug-19	(140,000)	(2,551,351)	(2,691,351)
10	Aug-18	(140,000)	(2,551,351)	(2,691,351)	Sep-19	(140,000)	(2,606,974)	(2,746,974)
11	Sep-18	(140,000)	(2,606,974)	(2,746,974)	Oct-19	(140,000)	(2,702,285)	(2,842,285)
12	Oct-18	(140,000)	(2,702,285)	(2,842,285)	Nov-19	(140,000)	(2,789,924)	(2,929,924)
13	Nov-18	<u>(140,000)</u>	<u>(2,789,924)</u>	<u>(2,929,924)</u>	Dec-19	<u>(140,000)</u>	<u>(2,868,011)</u>	<u>(3,008,011)</u>
14	Total	(1,820,000)	(34,998,861)	(36,818,861)	Total	(1,820,000)	(35,076,948)	(36,896,948)
15	13 Month Average	<u>(140,000)</u>	<u>(2,692,220)</u>	<u>(2,832,220)</u>	13 Month Average	<u>(140,000)</u>	<u>(2,698,227)</u>	<u>(2,838,227)</u>

1/ Actual November 2017 & December 2017 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
December 31, 2019

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2) \$
1	Nov-17	(5,021,595)	5,022,077	482
2	Nov-18	(5,019,191)	5,021,742	2,552
3	Dec-19	(5,019,191)	5,021,742	2,552

Note:

November 2018 and December 2019 were based on December 2017 actual.