

**Columbia Gas of Pennsylvania, Inc.
2020 General Rate Case
Docket No. R-2020-3018835
Standard Filing Requirements
Exhibits 1-3
Volume 1 of 10**

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

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

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2018 and November 30, 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2019</u> \$	<u>November 30, 2018</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	2,589,595,476	2,338,150,204
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	131,134,316	93,385,341
107	Construction Work in Progress - Gas	68,940,448	66,923,492
108	Accumulated Provision for Depreciation of Gas Plant in Service	(476,314,964)	(438,224,224)
111	Accumulated Provision for Depreciation of Other Gas Plant	(26,376,346)	(23,372,746)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>2,287,752,029</u>	<u>2,037,635,166</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	410,181	2,180,498
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	0	0
141	Other Accounts Receivable Sold	0	0
142	Customer Accounts Receivable	0	0
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	38,501,030	39,355,711
146	Receivables From Associated Companies	111,008	106,254
154	Plant Materials and Supplies	1,158,551	1,020,641
164	Gas Stored Underground	59,220,987	68,080,702
165	Prepayments	5,092,243	3,984,620
171	Interest and Dividends Receivable	0	0
173	Accrued Utility Revenue	0	0
174	Miscellaneous Current and Accrued Assets	1,353,763	22,326
175	Derivative Instruments - Current	0	0
182	Other Regulatory Assets - Current	7,122,985	5,980,436
	TOTAL CURRENT AND ACCRUED ASSETS	<u>113,226,298</u>	<u>120,986,738</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	20,214,952	19,913,079
128	Other Special Funds	3,679,393	10,293,806
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	0	0
146	Long Term I/C Receivable	0	0
171	Interest and Dividends Receivable	0	0
175	Derivative Instruments - Non-Current	0	0
182	Other Regulatory Assets - Non-Current	278,671,031	264,295,928
183	Preliminary Survey and Investigation Charges	4,817,639	2,788,789
184	Clearing Accounts	1,296	0
186	Miscellaneous Deferred Debits	5,507,955	4,994,524
190	Accumulated Deferred Income Taxes	124,000,822	153,871,341
191	Unrecovered Purchase Gas Costs	1,775,505	2,883,108
	TOTAL DEFERRED DEBITS	<u>438,668,593</u>	<u>459,040,574</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>2,839,655,267</u>	<u>2,617,670,825</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	November 30, 2019 \$	November 30, 2018 \$
	<u>PROPRIETARY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	52,889,827	52,889,827
216	Earned Surplus - Retained Earning	859,124,192	749,564,261
	TOTAL PROPRIETY CAPITAL	<u>957,141,819</u>	<u>847,581,888</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	785,515,000	705,515,000
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>785,515,000</u>	<u>705,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	0	0
231	Notes Payable	0	0
232	Accounts Payable	43,680,535	35,546,866
233	Notes Payable to Associated Companies	0	0
234	Payables to Associated Companies	153,810,660	109,695,093
235	Customer Deposits	3,406,498	3,279,182
236	Taxes Accrued	18,053,168	4,557,669
237	Interest Accrued	287,134	314,997
238	Dividends Declared	0	0
241	Tax Collections Payable	156,499	301,873
242	Miscellaneous Current and Accrued Liabilities	66,952,148	64,624,031
242	Rate Refunds	75,293	992,228
243	Obligations Under Capital Leases - Current	2,513,266	1,081,416
244	Price Risk Liability - Current	0	0
245	Derivative Inst Liab Hedges - Current	0	0
254	Current Regulatory Liabilities	0	0
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>288,935,201</u>	<u>220,393,356</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	4,225,188	5,009,463
253	Other Deferred Credits	5,658,060	6,127,741
254	Regulatory Liabilities - Long Term	248,143,965	335,068,556
255	Accumulated Deferred Investment Tax Credit	1,554,726	1,854,294
	TOTAL DEFERRED CREDITS	<u>259,581,939</u>	<u>348,060,054</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	27,087,751	28,973,516
228	Injuries and Damages Reserve	143,665	113,133
228	Pension and Post Retirement Benefits	3,916,474	662,586
228	Other Long-term Liability Vacation Banked	2,018,630	1,769,355
234	Long-term I/C Payable	0	0
236	Long-term Taxes Payable	0	0
237	Long-term Interest Payable	0	0
244	Price Risk Liability - Non-Current	0	0
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>33,166,519</u>	<u>31,518,591</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	510,408,338	461,284,146
283	Other	4,906,452	3,317,791
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>515,314,790</u>	<u>464,601,937</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>2,839,655,267</u>	<u>2,617,670,825</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.				
Monthly Cash Balances December 2017 Through November 2019				
		Account 134		Account 136
		Special	Account 135	Temporary
Month	Account 131	Deposits	Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>	<u>Funds</u>	<u>Investments</u>
	\$	\$	\$	\$
Dec-17	3,234,594	0	2,550	0
Jan-18	4,366,872	0	2,550	0
Feb-18	4,017,140	0	2,550	0
Mar-18	766,697	0	2,550	0
Apr-18	4,218,498	0	2,550	0
May-18	1,870,222	0	2,550	0
Jun-18	2,021,979	0	2,550	0
Jul-18	1,481,531	0	2,550	0
Aug-18	1,382,554	0	2,550	0
Sep-18	1,216,499	0	2,550	0
Oct-18	1,754,642	0	2,550	0
Nov-18	2,180,498	0	2,550	0
Dec-18	3,928,067	0	2,550	0
Jan-19	4,792,367	0	2,550	0
Feb-19	3,873,890	0	2,550	0
Mar-19	3,868,858	0	2,550	161,073
Apr-19	2,995,884	0	2,550	60,360
May-19	2,333,716	0	2,550	0
Jun-19	1,666,559	0	2,550	0
Jul-19	1,627,179	0	2,550	0
Aug-19	1,708,056	0	2,550	0
Sept-19	2,617,118	0	2,550	0
Oct-19	1,456,087	0	2,550	0
Nov-19	410,181	0	2,550	0

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

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2019 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

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

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

Response:

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

<u>Month</u> <u>Year</u>	164/242 <u>Beginning</u> <u>Balance</u> \$	Activity <u>164</u> \$	Gas <u>Inventories</u> \$
Dec-18	68,080,701	(7,759,076)	60,321,625
Jan-19	60,321,625	(19,208,252)	41,113,373
Feb-19	41,113,373	(15,602,561)	25,510,812
Mar-19	25,510,812	(10,960,379)	14,550,433
Apr-19	14,550,433	6,330,910	20,881,343
May-19	20,881,343	9,529,288	30,410,631
Jun-19	30,410,631	9,381,244	39,791,875
Jul-19	39,791,875	9,207,539	48,999,414
Aug-19	48,999,414	8,111,730	57,111,144
Sep-19	57,111,144	6,461,937	63,573,081
Oct-19	63,573,081	2,237,948	65,811,029
Nov-19	65,811,029	(6,590,044)	59,220,985

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2019, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	2,589,595,476
Account 106 - Completed Construction Not Classified - Gas	131,134,316
Account 107 - Construction Work In Progress - Gas	68,940,448
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 - Investment in Subsidiary	20,214,952

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

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

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

Response:

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

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

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

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

Response:

Balances as of November 30, 2019:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	163,730
A/R - Sold	(205,466,606)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	1,346,362
Home Energy Assistance Program	684,785
Transportation Customers	200,762,478
Purchase of Receivables	2,509,251
Total Account 143	253,000
Account 145 - Accounts Receivable from Associated Companies	38,501,030
Notes Receivable (1)	

This note receivable is with Columbia Gas of Pennsylvania Receivable Corporation, a wholly owned subsidiary established as part of the sale of AR program, approved by the Pennsylvania Public Utility Commission in Docket

- (1) No. G-2009-2143275.

Balances as of November 30, 2019:

<u>Description</u>	<u>Balance</u> \$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(549,943)
Columbia Gas of Maryland, Inc.	140,569
Columbia Gas of Virginia, Inc.	44,338
Columbia Gas of Massachusetts	285,443
NiSource Corporate Services	75,019
NiSource Inc.	4,573
Columbia Gas of Pennsylvania, Inc. Receivables	96,066
Collections from Associated Companies	25,602
Collections to Associated Companies	<u>(10,659)</u>
Total Account 146	<u>111,008</u>
Total Accounts Receivable	<u><u>38,865,038</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2017, 2018, 2019

<u>Line</u>	<u>Date</u>	<u>Beginning Balance</u> \$	<u>Accrual</u> \$	<u>Charge-offs</u> \$	<u>Recoveries</u> \$	<u>Ending Balance</u> \$
1	2017	2,810,380	4,492,300	8,040,469	2,867,224	2,129,435
2	2018	2,129,435	6,019,845	8,938,204	3,081,217	2,292,294
3	2019	2,292,294	5,277,945	9,246,695	3,326,631	1,650,174

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

CPA utilizes only the residential customer class accounts receivable information in the above experience factor calculation. A study of historical data concluded that using only residential information provided a consistent experience factor. Using commercial and industrial information in the calculation caused aberrations among the years and was determined not to be a good indicator of the future. The calculation of the experience factor for the Historic Test Year, reflecting a three year average, can be found in Exhibit 4, Schedule 2.

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2019</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	2,617,114
<u>Fees</u> Represents the unamortized portion of public utility commission fees, which are amortized to expense over an annual period.	1,052,931
<u>Cloud Costs⁽¹⁾</u> Represents the unamortized portion of costs associated with Cloud Computing, which are amortized to expense over the term of the contract.	1,483,618
<u>Permits</u> Represents prepaid permit fees that are held in escrow, which are amortized to expense once the permit is put into operation.	7,949

Other Misc. Prepayments⁽²⁾

Represents the unamortized portion of prepaid lease payments, which are amortized to expense over the term of the lease.

(69,369)

Total Prepayments

5,092,243

- (1) In accordance with FERC guidelines issued December 20, 2019, the Company is recording costs associated with Cloud Computing as Property Plant & Equipment effective January 1, 2020.
- (2) In the November 2019 accounting period a prepayment was inadvertently recorded for a lease that had terminated within the month. A correcting entry was recorded in the following accounting period.

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2019</u>
	\$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	1,158,551
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	59,220,987
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	23,382
Storage	3,700
Exchange Gas Receivable	
The value of GTS Banks owed to the Company	1,326,681
 Total Account 174 - Miscellaneous Current Assets	 1,353,763
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - SFAS 106	
Unamortized transition obligation and the portion of SFAS 106 costs in excess of pay-as-you-go costs accrued and deferred	90,313
Pension	
Per the settlement terms of R-2018-2647577 granting the deferral of pension prepayment of \$8,449,772 with a 10 year amortization period beginning December 16, 2018.	844,977
Interest on Undercollection	83,136

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2019</u>
DSIC Deferral	\$ 515,720
USP Rider, Interest, Recoveries, Unbilled	(6,739,216)
Credit Balance Transfer*	<u>12,328,055</u>
Total Account 182 - Other Regulatory Assets - Current	7,122,985

* In each financial period, asset and liability balances are reviewed, and an entry is made to offset Regulatory Asset accounts displaying a credit balance and Regulatory Liability accounts displaying a debit balances. As a result, the Credit Balance Transfer balance is offset by the Asset Balance Reclass in account 254 for a net zero impact to the Balance Sheet. The entry is reversed the following month.

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

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

Response:

See attached pages for detail on deferred accounts maintained by Columbia Gas of Pennsylvania, Inc. No probable changes are anticipated for these accounts in the near future.

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

Account 123 - Investment in Subsidiary

Common Stock/APIC, Undistributed Retained Earnings 20,214,952

Account 128 - Other Special Funds

Deferred Charges - OPEB

The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service. 3,679,393

Account 171 - Interest and Dividends Receivable

0

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

Account 182 - Other Regulatory Assets - Non Current

<u>Environmental Expenditures</u>	6,878,524
This sub-account records environmental remediation expenditures with a 5 year amortization period once incurred.	
<u>OPEB - SFAS 106</u>	
This sub-account records long term portion. See Schedule No. 11.	
	233,309
<u>Prepaid Pension</u>	
This sub-account records prepaid pension. Per the settlement terms of R-2018-2647577 granting the deferral of pension prepayment of \$8,449,772 with a 10 year amortization period beginning December 16, 2018.	
	6,795,025
<u>SFAS 112</u>	
This sub-account records long term portion. See also Schedule No. 11.	
	4,930,139
<u>Retirement Income Plan Expense – OCI</u>	30,251,842
This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions.	
<u>Regulatory Effects of Adopting SFAS 96</u>	
This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate.	
	226,655,098
Deferred Depreciation – Capital Lease	2,927,094
Total Account 182 - Other Regulatory Assets – Non Current	<hr/> 278,671,031

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

Account 183 - Preliminary Survey and Investigation Charges

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

4,817,639

Account 184 - Clearing Accounts

Transportation

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

1,320

General Tool

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

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Other

(67)

Total Account 184 - Clearing Accounts

1,296

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

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

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

1,250,936

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances.

4,257,020

Total Account 186 - Miscellaneous Deferred Debits

5,507,956

Amounts booked to Account 186 are offset in Account 252.

Once construction is complete amounts are either refunded or transferred to the appropriate plant account.

Account 190 - Accumulated Deferred Income Tax

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

124,000,822

Account 191 - Unrecovered Purchased Gas Costs

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

1,775,505

TOTAL DEFERRED DEBITS

414,774,249

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

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

Response:

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

Account 234 - Accounts Payable to Associated Companies

<u>Description</u>	Balances as of <u>November 30,</u> <u>2019</u> \$
NiSource Inc. - Promissory Note Interest	18,257,459
NiSource Inc. - Money Pool Advances	116,499,879
NiSource Inc. - Money Pool Interest	200,047
NiSource Corporate Services Co.	18,746,824
Columbia Gas of Kentucky, Inc.	18,067
Columbia Gas of Ohio, Inc.	<u>88,384</u>
Total Account 234 - Accounts Payable to Associated Companies	<u><u>153,810,660</u></u>

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	Balances as of <u>Nov. 30, 2019</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	5,658,060
Total Account 253 - Other Deferred Credits	<u><u>5,658,060</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2019:

Reserve for Injuries and Damages	\$ 143,665
Total Account 228.2	\$ 143,665

Reserve for Injuries and Damages:

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

The Company uses a 5 year average of cash paid for injuries and damages for budgeting purposes and as a basis for its claim in this case. Further details on this process can be found in Witness Krajovic's testimony, Columbia Statement No. 9.

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2019:

<u>Description</u>	<u>Balance</u>
	\$
<u>Pension and OPEB Reserves:</u>	
Account 22833000 Accumulated Provision FAS 112	466,866
Account 22838000 Accumulated Pension Cost	3,563,749
Account 24211263 Accumulated Provision - Current - Per FAS 112	145,609
<u>Environmental:</u>	
Account 24209000 Environmental Expenditures	1,221,250
Account 25303020 Environmental Expenditures	5,658,060
<u>Payroll Reserves:</u>	
Account 24203100 Net Wages Payable – Incentive Compensation	2,415,252
Account 24203200 Accrued Vacation – Prior Year	2,227,170
Account 24203201 Accrued Vacation – Current Year	4,047,078
Account 22830010 Banked Vacation	2,018,630
<u>Lease Obligations:</u>	
Account 22700000 Capital Beginning Balance	28,879,266
Account 22700002 Capital Transfer	(9,045,792)
Account 22710001 Operating Issuances	8,265,109
Account 22710002 Operating Transfer	(1,010,832)
Account 24300000 Capital Beginning Balance – Current	1,088,458
Account 24300002 Capital Payments – Current	(985,974)
Account 24300003 Capital Transfer	848,719
Account 24310001 Operating Addition – Current	2,848,558
Account 24310002 Operating Payment – Current	(1,596,289)
Account 24310003 Operating Transfer - Current	309,793

Insurance:

Account 24207500 Accrued Insurance Liability

588,905

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.
Unappropriated Retained Earnings

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months Ended</u>
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>11/30/2019</u>
	\$	\$	\$	\$
Balance Beginning of Year	549,929,309	616,758,450	682,583,017	788,379,729
Credit:				
Balance Transferred From Income	<u>66,829,141</u>	<u>65,824,567</u>	<u>105,796,712</u>	<u>70,744,464</u>
Retained Earnings - Sub-total	616,758,450	682,583,017	788,379,729	859,124,193
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u>616,758,450</u>	<u>682,583,017</u>	<u>788,379,729</u>	<u>859,124,193</u>

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

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

Response:

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

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

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

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

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

Response:

Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2019.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2019 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u>
	\$
Account 19100100 (ACA Deferred)	2,651,593
Account 19100200 (ACA Deferred/Demand)	5,712,299
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,509,314
Account 19100600 (Transporter Exchange)	23,735
Account 19100800 (Unbilled Revenues)	(12,020,790)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>1,775,505</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of December 1, 2018 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u>
	\$
Account 19100100 (ACA Deferred)	9,537,521
Account 19100200 (ACA Deferred/Demand)	938,526
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	3,269,825
Account 19100600 (Transporter Exchange)	169,998
Account 19100800 (Unbilled Revenues)	(13,932,116)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>2,883,108</u></u>

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2019

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

Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	4,918,668	(3,147,743)	0	2,266,032	(393,646)	(733,980)	0	2,909,331
January	2,844,921	(4,166,642)	0	(1,385,036)	(218,267)	(6,072,413)	0	(8,997,437)
February	(7,059,928)	(4,706,931)	0	890,349	(54,033)	6,643,756	0	(4,286,787)
March	(4,698,086)	(3,075,411)	0	(823,216)	(128,816)	3,409,999	0	(5,315,530)
April	(5,764,093)	(1,090,761)	0	(450,857)	288,025	6,417,631	0	(600,055)
May	(1,664,362)	1,998,984	0	(801,375)	229,121	2,288,998	0	2,051,366
June	(468,880)	3,149,786	0	47,025	(114,808)	790,841	0	3,403,964
July	90,146	3,217,122	0	(357,027)	4,597	(52,422)	0	2,902,416
August	(276,761)	3,417,562	0	(98,262)	(2,330)	(121,947)	0	2,918,262
September	(75,693)	3,348,695	0	102,183	(44,134)	53,970	0	3,385,021
October	705,827	4,386,085	0	(460,531)	13,869	(3,132,453)	0	1,512,797
November 2019	4,562,313	1,443,027	0	310,204	274,159	(7,580,654)	0	(990,951)
Total by Activity	(6,885,928)	4,773,773	0	(760,511)	(146,263)	1,911,326	0	(1,107,603)

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

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

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2019.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2019.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2019.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2019.

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

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

Response:

a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2019	\$131,945,313
Future Test Year Present Rates November 30, 2020	\$133,366,953
Fully Projected Future Test Year Present Rates December 31, 2021	\$116,643,820
Proposed Rates December 31, 2021	\$191,633,876

b. Rate of Return

Proforma Test Year Present Rates November 30, 2019	7.13%
Future Test Year Present Rates November 30, 2020	6.49%
Fully Projected Future Test Year Present Rates December 31, 2021	4.86%
Proposed Rates December 31, 2021	7.98%

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

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

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

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

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

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

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

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at present and proposed rates for the twelve months ended November 30, 2019.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2019.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2019

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year at @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	401,921,460	2,259,240	404,180,700	21,420,954	425,601,654
3	Fuel Revenues	Exhibit 3	168,425,619	(26,878,488)	141,547,131	-	141,547,131
4	Rider USP	Exhibit 3	30,748,699	(8,996,079)	21,752,620	-	21,752,620
5	Gas Procurement Charge	Exhibit 3	2,396,994	214,093	2,611,087	-	2,611,087
6	Merchant Function Charge	Exhibit 3	1,204,274	(278,696)	925,578	-	925,578
7	Rider CC	Exhibit 3	45,968	809	46,777	-	46,777
8	Pipeline Penalty Refund	Exhibit 3	(1,870,651)	1,870,651	-	-	-
9	Off System Sales Revenue	Exhibit 3	3,589,350	(3,589,350)	-	-	-
10	Late Payment Fees	Exhibit 3	1,080,703	11,742	1,092,445	-	1,092,445
11	Other Operating Revenues (Excl. Transportation)	Exhibit 3	376,768	3,438	380,205	-	380,205
12	Total Operating Revenues		607,919,184	(35,382,641)	572,536,543	21,420,954	593,957,498
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 3	168,425,619	(26,878,488)	141,547,131	-	141,547,131
15	Off System Sales Expense	Exhibit 3	3,589,350	(3,589,350)	-	-	-
16	Gas Used in Company Operations	Exhibit 4	(379,743)	379,743	-	-	-
17	Operating and Maintenance Expense	Exhibit 4	188,447,880	1,178,920	189,626,800	243,207	189,870,007
18	Depreciation and Amortization	Exhibit 5	65,429,359	6,041,289	71,470,648	-	71,470,648
19	Net Salvage Amortized	Exhibit 5	5,815,758	(1,156,923)	4,658,835	-	4,658,835
20	Taxes Other Than Income Taxes	Exhibit 6	3,514,764	216,652	3,731,416	-	3,731,416
21	Total Operating Revenue Deductions		434,842,987	(23,808,157)	411,034,830	243,207	411,278,037
22	Operating Income Before Income Taxes		173,076,197	(11,574,483)	161,501,713	21,177,747	182,679,461
23	Income Taxes	Exhibit 7	24,860,731	4,995,237	29,855,968	5,450,148	35,306,116
24	Investment Tax Credit	Exhibit 7	(299,568)	-	(299,568)	-	(299,568)
25	Operating Income		148,515,034	(16,569,720)	131,945,313	15,727,599	147,672,913
26	Rate Base	Exhibit 8	1,966,199,619	(115,661,862)	1,850,537,758		1,850,537,758
27	% Rate of Return Earned on Rate Base		7.55%		7.13%		7.98%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2019

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	1,850,537,758
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.050%</u>
4	Interest Expense	37,936,024

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2019

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	1,850,537,758
2	Return on Rate Base	7.98000%
3	Total Requirement	147,672,913
4	Less: Net Operating Income at Present Rates	<u>131,945,313</u>
5	Net Required	15,727,600
6	Revenue Conversion Factor	<u>1.36199768</u>
7	Gross Revenue Requirement	21,420,954
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01135370
11	Income Before State Taxes	0.98864630
12	State Income Tax Effect Tax Rate	0.05993995
13	Less: State Income Tax	0.05925941
14	Income Before Federal Taxes	0.92938689
15	Less: Federal Tax @ 21%	<u>0.19517125</u>
16	Adjusted Operating Income	0.73421564
17	Revenue Conversion Factor	1.36199768

**Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2019**

Line No.	Description	Reference	Amount
			(1) \$
1	Additional Revenue Requirement		21,420,954
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	243,207
4	Income Before State Income Tax	Ln 1 - Ln 3	21,177,747
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	<u>1,269,394</u>
7	Income Before Federal Income Tax	Ln 4 - Ln 6	19,908,353
8	Federal Income Taxes	Ln 7 x 21%	<u>4,180,754</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>15,727,599</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2019

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	472,011,636
Other Operating Revenue	135,907,548
Total Operating Revenue	607,919,184
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	360,083,103
Depreciation and Amortization Expense	71,245,118
Taxes Other Than Income Taxes	3,514,764
Total Operating Revenue Deductions	434,842,985
<u>Operating Income Before Taxes</u>	173,076,199
Income Taxes, Utility Operating Income	18,457,938
Provision For Deferred Income Taxes, Ut Opr Income	95,798,721
Prov. For Def Income Taxes - Credit, Ut Opr Income	(89,395,928)
Investment Tax Credit	(299,568)
Utility Operating Income	148,515,036
<u>Other Income</u>	
Interest Income	(198,535)
Allowance for Funds Used During Construction	611,750
Earnings of Subsidiary	301,873
Miscellaneous	(1,061,810)
Total Other Income	(346,722)
<u>Other Income Deductions</u>	
Donations	438,788
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	17,502
Total Other Income Deductions	456,290
<u>Taxes Applicable to Other Income and Deductions</u>	(286,788)
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Assocaiated Companies	37,752,764
Other Interest Expense	1,686,031
Interest - Borrowed Funds During Construction	(999,913)
Total Interest Charges	38,438,882
<u>Net Income</u>	109,559,930

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

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

Response: See Pages 2 through 8 of this Exhibit for the Comparative Operating Statements of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2018 and Twelve Months Ended November 30, 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2018</u> \$	<u>November 30, 2019</u> \$	
	<u>SALES OF GAS</u>			
480	Residential	369,595,970	387,369,005	17,773,035
481	Commercial	87,777,682	83,219,438	(4,558,244)
481	Industrial	1,178,764	1,423,194	244,430
481	Other	81	0	(81)
	TOTAL GAS SERVICE REVENUE	458,552,497	472,011,636	13,459,139
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,130,923	1,080,703	(50,220)
488	Miscellaneous Service Revenue	117,647	225,882	108,235
489	Transportation of Gas	125,317,707	131,264,829	5,947,122
493	Rent from Gas Department Revenue	1,347	1,213	(135)
495	Other Gas Department Revenue	6,646,258	3,334,922	(3,311,336)
	TOTAL OTHER OPERATING REVENUE	133,213,882	135,907,548	2,693,666
	TOTAL OPERATING REVENUE	591,766,379	607,919,184	16,152,805

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2018</u> \$	<u>November 30, 2019</u> \$	
<u>GAS PURCHASE EXPENSES</u>				
717	Liquified Petroleum Gas Expenses	0	82,540	82,540
801	Field Line Purchases	322,136	319,970	(2,166)
803	Transmission Line Purchases	163,110,921	147,192,371	(15,918,550)
804	City Gate Purchases	14,826,742	14,864,683	37,941
805	Other Gas Purchases	2,603,038	647,654	(1,955,384)
806	Exchange of Gas	(2,111,642)	177,646	2,289,288
807	Purchased Gas Expenses	1,039,287	1,008,256	(31,031)
808	Gas withdrawn from Storage	12,402,814	8,857,691	(3,545,123)
812	Gas Used for Company Buildings	(383,032)	(424,790)	(41,758)
813	Exchange Fees	0	0	0
	TOTAL GAS PURCHASE EXPENSES	191,810,264	172,726,022	(19,084,242)
<u>UNDERGROUND STORAGE EXPENSES</u>				
816	Wells Expense	0	0	0
817	Pipeline Expenses	0	0	0
818	Compressor Station Expenses	0	6,514	6,514
820	Measuring and Regulating Station Expenses	196,895	59,299	(137,596)
821	Purification-Dehydration Expenses	0	0	0
823	Gas Losses	2,176	2,024	(152)
825	Storage Well Realities	5,536	5,643	107
832	Wells	0	0	0
834	Compressor Station Equipment	0	0	0
836	Purification-Dehydration Equipment	0	0	0
845	LNG Fuel	0	9,530	9,530
	TOTAL UNDERGROUND STORAGE EXPENSES	204,607	83,009	(121,598)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2018</u> \$	<u>November 30, 2019</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
852	Communication System Exp Scada	0	851	851
870	Supervision and Engineering	7,450,108	12,634,262	5,184,154
871	Distribution Load Dispatching	216,965	230,210	13,245
874	Mains and Services Expenses	20,789,812	21,862,307	1,072,495
875	Measuring and Regulating Station Expenses - General	555,866	748,163	192,297
876	Measuring and Regulating Station Expenses - Industrial	290,378	345,295	54,917
878	Meters and House Regulators Expense	2,315,203	2,500,353	185,150
879	Customer Installations Expense	5,687,974	6,389,141	701,167
880	Other Expenses	4,089,690	4,462,791	373,101
881	Rents	185,127	19,870	(165,257)
TOTAL DISTRIBUTION EXPENSES - OPERATION		41,581,123	49,193,241	7,612,118
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
885	Supervision and Engineering	145,252	147,660	2,408
886	Structures and Improvements	84,220	84,636	416
887	Mains	11,691,262	12,354,885	663,623
889	Measuring and Regulating Station Expenses - General	695,009	991,569	296,560
890	Measuring and Regulating Station Expenses - Industrial	250,143	153,564	(96,579)
892	Services	4,209,165	4,905,626	696,461
893	Meters and House Regulators	461,286	374,412	(86,874)
894	Other Equipment	1,063,241	1,031,583	(31,658)
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		18,599,578	20,043,935	1,444,357
TOTAL DISTRIBUTION EXPENSES		60,180,701	69,237,176	9,056,475
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	0	21	21
902	Meter Reading Expenses	725,784	718,911	(6,873)
903	Customer Records and Collections Expenses	8,440,106	8,196,315	(243,791)
904	Uncollectible Accounts	29,295,047	29,526,277	231,230
905	Miscellaneous Customer Accounts expenses	17,901	2,523	(15,378)
TOTAL CUSTOMER ACCOUNTS EXPENSES		38,478,838	38,444,047	(34,791)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2018 \$	November 30, 2019 \$	
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	0	0	0
908	Customer Assistance	8,352,122	8,200,058	(152,064)
909	Informational / Instructional Advertising	120,112	162,352	42,240
910	Miscellaneous Customer Service and Information	1,143,128	1,474,787	331,659
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	9,615,362	9,837,197	221,835
<u>SALES EXPENSE</u>				
911	Supervision	28,904	34,660	5,756
912	Demonstration	888,273	793,957	(94,316)
913	Advertising	237,902	210,390	(27,512)
916	Miscellaneous	0	0	0
	TOTAL SALES EXPENSE	1,155,079	1,039,008	(116,071)
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	20,661,677	20,028,590	(633,087)
921	Office Supplies and Expenses	5,333,664	4,311,500	(1,022,164)
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	26,704,781	21,936,868	(4,767,913)
924	Property Insurance	53,819	57,561	3,742
925	Injuries and Damages	3,574,863	4,699,160	1,124,297
926	Employee Pensions and Benefits	10,886,416	5,273,982	(5,612,434)
928	Regulatory Commission Expenses	2,604,189	2,103,556	(500,633)
930	Miscellaneous General	906,394	842,842	(63,552)
931	Rent - General	5,418,357	5,829,006	410,649
932	Maintenance General Plant	3,648,145	3,633,581	(14,564)
	TOTAL ADMINISTRATIVE AND GENERAL	79,792,305	68,716,646	(11,075,659)
	TOTAL OPERATION AND MAINTENANCE	381,237,156	360,083,104	(21,154,052)
403-405	Depreciation	60,522,982	71,245,117	10,722,135
408	Taxes Other Than Income Taxes	3,208,214	3,514,764	306,550
	Deductions Before Federal and State Income Taxes	444,968,352	434,842,985	(10,125,367)
	Net Utility Operating Income Before Income Taxes	146,798,027	173,076,199	26,278,172
409	Income Taxes: Federal	4,374,709	14,244,561	9,869,852
409	Income Taxes: State	2,574,819	4,213,377	1,638,558
410	Provision for Deferred Income Taxes - Federal	26,484,860	75,674,053	49,189,193
410	Provision for Deferred Income Taxes - State	16,144,231	20,124,668	3,980,437
411	Provision for Deferred Income Taxes - Credit	(23,673,102)	(89,695,496)	(66,022,394)
	Total Income Taxes	25,905,517	24,561,163	(1,344,354)
	Net Utility Operating Income	120,892,510	148,515,036	27,622,526

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased rates from the 2018 rate case R-2018-2647577, partially offset by lower gas cost and lower usage for the 12 months ended November 2019. The Universal Service Plan ("USP") rates also decreased with a slight decrease in volumes for the 12 months ended November 2019.	17,773,035
ACCOUNT 481.1 - COMMERCIAL SALES	The decrease is primarily due to decreased gas cost rates and a decrease in usage for the 12 months ended November 2019.	(4,558,244)
ACCOUNT 481.2 INDUSTRIAL SALES	The increase is primarily due to increased volumes, partially offset by a decrease in gas cost rates for the 12 months ended November 2019.	244,430
ACCOUNT 481.3 OTHER	The change is immaterial.	(81)
ACCOUNT 487 FORFEITED DISCOUNTS	The slight decrease in penalty revenue is due to fewer collections of late charges for the 12 months ended November 2019.	(50,220)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The slight increase is due to increased miscellaneous revenue for the 12 months ended November 2019.	108,235
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to increased rates from the December 2018 rate case, partially offset by lower gas cost and lower usage for the 12 months ended November 2019.	5,947,122
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	The change is immaterial.	(135)
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The decrease is primarily due to decreased off system sales and decreased unbilled revenue.	(3,311,336)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>16,152,805</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The decrease is primarily due to a decrease in purchased gas cost recovery costs for the 12 months ended November 30, 2019, due to decreased prices, along with a decrease in storage withdrawals.	(19,084,242)
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased labor and engineering services for measuring and regulating stations for the 12 months ending November 2019.	(121,598)
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily due to increases in corporate service billings and labor for Supervision and Engineering, line locating and One Call services for Mains and Services Expenses, and labor for Other Expenses.	7,612,118
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to increased other maintenance, labor, other materials and supplies, and reconnect services for Mains and Services, partially offset by decreases in engineering and line location for Mains.	1,444,357
CUSTOMER ACCOUNTS EXPENSE	The decrease is primarily due to decreased Corporate Services customer records and collections expense, partially offset by an increase in normal uncollectible expense accruals.	(34,791)
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The increase is primarily due to an increase in labor for Miscellaneous Customer Service and Information, partially offset by decreases of corporate service billings Customer Assistance	221,835
SALES EXPENSE	The decrease is primarily due to decreased service corporation charges for demonstration and advertising.	(116,071)
ADMINISTRATIVE AND GENERAL EXPENSES	The decrease is primarily related to deferral of prepaid pension payments for Employee Pension and Benefits, and a decrease in corporate service billings for Outside Services Employed, partially offset by increases in labor and amortization for Employee Pension and Benefits, and insurance expenses for Injuries and Damages.	(11,075,659)
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<u>(21,154,052)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2018 AND NOVEMBER 30, 2019

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	10,722,135
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to increases in payroll taxes and property taxes.	306,550
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to book vs. tax timing differences for property and gas inventory and an increase in net income before taxes.	11,508,410
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The increase is primarily due to book vs. tax timing differences for property and gas inventory and an increase in net income before taxes.	53,169,630
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The decrease is primarily due to book vs. tax timing differences for property and gas inventory and an increase in net income before taxes.	(66,022,394)
		<hr/>
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr/> <u>27,622,526</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2019:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	42,001,220
Unbilled Revenue	495xxxxx	(33,623,374)
Unbilled Revenue-Transportation	4893xxxx	(8,377,846)
Gas Purchased Cost Related To Unbilled Revenue	80510000	12,020,790
Unrecovered Purchased Gas Costs	19100800	(12,020,790)

Accounting Entries for November 30, 2018:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	43,409,594
Unbilled Revenue	495xxxxx	(35,251,234)
Unbilled Revenue-Transportation	4893xxxx	(8,158,360)
Gas Purchased Cost Related To Unbilled Revenue	80510000	13,932,116
Unrecovered Purchased Gas Costs	19100800	(13,932,116)

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

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

21. If a gas company is affiliated with another 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 utility segment, such as a water or electric segment.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2019 was 432,704.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2019. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2019.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2019, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2019, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

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

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

- (i) For each major classification of customers

(a) MCF sales

(b) Dollar Revenues

(c) Forfeited discounts (Total if not available by classification).

(d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.

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

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

(a) Fuel Adjustment Surcharge

(b) State Tax Surcharge

(c) Any other surcharge being used to collect revenue.

(d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Page 6 of 10
 Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,789,112	26,247,056.8	334,872,692	58,965,869	393,838,561
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	280,384	2,629,732.3	30,091,756	148,297	30,240,053
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	293,586	7,697,119.4	66,486,268	9,494,792	75,981,060
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	70,864.2	242,007	0	242,007
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	1,072	995,700.9	6,520,642	725,283	7,245,925
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	4,069,496	28,876,789.1	364,964,448	59,114,166	424,078,614
14	Total Small General Sales Service	293,586	7,697,119.4	66,486,268	9,494,792	75,981,060
15	Total Negotiated Sales Service	12	70,864.2	242,007	0	242,007
16	Total Large General Sales Service	<u>1,072</u>	<u>995,700.9</u>	<u>6,520,642</u>	<u>725,283</u>	<u>7,245,925</u>
17	Total Tariff Sales	4,364,166	37,640,473.6	438,213,365	69,334,241	507,547,606

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Page 7 of 10
 Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Distribution Service					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	762,084	5,629,583.6	56,878,325	12,664,708	69,543,033
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	120,450	3,311,648.3	20,254,403	4,238,466	24,492,869
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	29,871	3,891,357.9	16,531,206	4,100,267	20,631,473
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,779	6,467,648.5	18,538,668	4,882,550	23,421,218
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	830	10,669,163.0	15,245,526	4,149,454	19,394,980
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	24	154,857.6	33,930	0	33,930
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	24	944,095.0	464,046	0	464,046
16	Rate Schedule Flexible Rate and Negotiated Contract Services					
17	Flex and Negotiated Contract Services	360	14,343,266.5	4,904,424	22,904	4,927,328
18	Distribution Service Summary by Rate Class					
19	Total Residential Distribution Service	762,084	5,629,583.6	56,878,325	12,664,708	69,543,033
20	Total Small General Distribution Service (SCD, SGDS)	150,321	7,203,006.2	36,785,609	8,338,733	45,124,342
21	Total Small Distribution Service (SDS)	4,779	6,467,648.5	18,538,668	4,882,550	23,421,218
22	Total Large Distribution Service	830	10,669,163.0	15,245,526	4,149,454	19,394,980
23	Total Main Line Distribution Service	48	1,098,952.6	497,976	0	497,976
24	Total Flex and Negotiated Contract Service	<u>360</u>	<u>14,343,266.5</u>	<u>4,904,424</u>	<u>22,904</u>	<u>4,927,328</u>
24	Total Distribution Service	918,422	45,411,620.4	132,850,528	30,058,349	162,908,877

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Page 8 of 10
Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,831,580	34,506,372.7	421,842,773	71,778,874	493,621,647
3	Total Small Commercial & Industrial	448,686	21,367,774.1	121,810,545	22,716,075	144,526,620
4	Total Large Commercial & Industrial	<u>2,322</u>	<u>27,177,947.2</u>	<u>27,410,575</u>	<u>4,897,641</u>	<u>32,308,216</u>
5	Total Throughput	5,282,588	83,052,094.0	571,063,893	99,392,590	670,456,483
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,092,445	0	1,092,445
8	488 - Miscellaneous Service Revenues			225,882	0	225,882
9	493 - Rent from Gas Property			1,213	0	1,213
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			153,111	0	153,111
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,472,650	0	1,472,650
15	Total Company Revenue			572,536,543	99,392,590	671,929,133

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Page 9 of 10
Witness: M.J. Bell

Line No.	Acct No.	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Gas Proc. Charge (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Merchant Function Chrg (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Test Year Pipeline/ Penalty Rfd (7) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (8) \$	Weather Adjustment (9) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (10=11-(1-9)) \$	Annualized Base Revenue (11) \$ <i>(Ex 3, Sch 1)</i>
1	GAS SERVICE REVENUE												
2	480	Residential Sales Revenue	387,369,005	(120,578,177)	(25,465,863)	(1,792,534)	(1,134,770)	(25,360)	0	0	(1,230,526)	6,486,316	243,628,091
3	481	Comm/Ind Sales Revenue	84,642,631	(40,026,960)	0	(604,460)	(69,504)	(7,703)	1,010,971	0	(182,219)	(2,652,958)	42,109,798
4	495	Unbilled Revenue	(404,102)	1,911,326	842,000	0	0	0	0	(2,349,224)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL GAS SERVICE REV		471,607,534	(158,693,811)	(24,623,863)	(2,396,994)	(1,204,274)	(33,063)	1,010,971	(2,349,224)	(1,412,745)	3,833,358	285,737,889
7	487	Forfeited Discounts	1,080,703	0	0	0	0	0	0	0	0	11,742	1,092,445
8	488	Miscellaneous Service Rev	225,882	0	0	0	0	0	0	0	0	0	225,882
9	489	Transportation of Gas	130,518,278	(9,352,065)	(6,124,836)	0	0	(12,905)	859,680	0	(337,451)	2,892,110	118,442,811
10	489	Trans of Gas - Unbilled	746,550	0	0	0	0	0	0	(746,550)	0	0	0
11	493	Rent from Gas Property	1,213	0	0	0	0	0	0	0	0	0	1,213
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	3,589,350	(3,589,350)	0	0	0	0	0	0	0	(1)	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	149,673	0	0	0	0	0	0	0	0	3,438	153,111
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL OTHER OPER. REV		136,311,650	(12,941,415)	(6,124,836)	0	0	(12,905)	859,680	(746,550)	(337,451)	2,907,289	119,915,461
18	TOTAL REVENUE		607,919,184	(171,635,226)	(30,748,699)	(2,396,994)	(1,204,274)	(45,968)	1,870,651	(3,095,775)	(1,750,196)	6,740,647	405,653,350
19	SALES VOL (Dth) Phy. Flow												
20		Residential Sales	28,868,880.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(202,512.5)	210,421.0	28,876,789.1
21		Commercial Sales	8,641,153.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(43,890.3)	37,262.1	8,634,525.2
22		Industrial Sales	146,600.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(17,441.4)	129,159.3
23		Unbilled Sales	(224,945.0)	0.0	0.0	0.0	0.0	0.0	0.0	224,945.0	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	TOTAL GAS SERVICE SALES		37,431,689.7	0.0	0.0	0.0	0.0	0.0	0.0	224,945.0	(246,402.8)	230,241.7	37,640,473.6
26	TRANSPORTATION VOL (Dth) Phy. Flow												
27		Residential Transportation	5,669,725.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(40,141.5)	0.0	5,629,583.6
28		Commercial Transportation	15,996,193.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6,099.0	(117,392.9)	15,884,899.5
29		Industrial Transportation	23,897,138.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	23,897,137.3
30		Unbilled Transportation	(171,998.0)	0.0	0.0	0.0	0.0	0.0	0.0	171,998.0	0.0	0.0	0.0
31	TOTAL TRANS VOLUME		45,391,058.8	0.0	0.0	0.0	0.0	0.0	0.0	171,998.0	(34,042.5)	(117,393.9)	45,411,620.4
32	TOTAL THROUGHPUT		82,822,748.5	0.0	0.0	0.0	0.0	0.0	0.0	396,943.0	(280,445.3)	112,847.8	83,052,094.0

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2019

Exhibit No. 3
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Witness: M.J. Bell

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Ex 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 3, Sch 1)	Annualized Merchant Function Chrg (5) \$ (Ex 3, Sch 1)	Annualized Rider CC (6) \$ (Ex 3, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 3, Sch 1)
1		GAS SERVICE REVENUE							
2	480	Residential Sales Revenue	243,628,091	100,514,327	17,910,992	2,006,936	877,855	26,247	364,964,448
3	481	Comm/Ind Sales Revenue	42,109,798	30,479,548	0	604,151	47,723	7,697	73,248,917
4	495	Unbilled Revenue	0	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	285,737,889	130,993,875	17,910,992	2,611,087	925,578	33,944	438,213,365
7	487	Forfeited Discounts	1,092,445	0	0	0	0	0	1,092,445
8	488	Miscellaneous Service Rev.	225,882	0	0	0	0	0	225,882
9	489	Transportation of Gas	118,442,811	10,553,256	3,841,628	0	0	12,833	132,850,528
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0
11	493	Rent from Gas Property	1,213	0	0	0	0	0	1,213
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	153,111
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	119,915,461	10,553,256	3,841,628	0	0	12,833	134,323,178
18		TOTAL REVENUE	405,653,350	141,547,131	21,752,620	2,611,087	925,578	46,777	572,536,543
19		SALES VOL (Dth)							
20		Residential Sales	28,876,789.1	0.0	0.0	0.0	0.0	0.0	28,876,789.1
21		Commercial Sales	8,634,525.2	0.0	0.0	0.0	0.0	0.0	8,634,525.2
22		Industrial Sales	129,159.3	0.0	0.0	0.0	0.0	0.0	129,159.3
23		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	37,640,473.6	0.0	0.0	0.0	0.0	0.0	37,640,473.6
26		TRANSPORTATION VOLUMES (Dth)							
27		Residential Transportation	5,629,584	0.0	0.0	0.0	0.0	0.0	5,629,583.6
28		Commercial Transportation	15,884,900	0.0	0.0	0.0	0.0	0.0	15,884,899.5
29		Industrial Transportation	23,897,137	0.0	0.0	0.0	0.0	0.0	23,897,137.3
30		Unbilled Transportation	0	0.0	0.0	0.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	45,411,620.4	0.0	0.0	0.0	0.0	0.0	45,411,620.4
32		TOTAL THROUGHPUT	83,052,094.0	0.0	0.0	0.0	0.0	0.0	83,052,094.0

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,789,112		16.75	63,467,626	
3	Commodity Charge:					
4	All Gas Consumed		26,247,056.8	6.0763	159,484,991	
5	Rider USP - Universal Service Plan		26,247,056.8	0.6824	17,910,992	
6	Rider CC - Customer Choice		26,247,056.8	0.0010	26,247	
7	Gas Procurement Charge		26,247,056.8	0.0695	<u>1,824,170</u>	
8	Subtotal				242,714,026	
9	STAS				0	
10	Base Rate Revenue				242,714,026	
11	Gas Cost		26,247,056.8	3.4808	91,360,755	
12	Merchant Function Charge		<u>26,247,056.8</u>	0.0304	<u>797,911</u>	
13	Total Rate Schedule RSS	3,789,112	26,247,056.8		334,872,692	12.7585
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	280,384		16.75	4,696,432	
16	Commodity Charge:					
17	All Gas Consumed		2,629,732.3	6.0763	15,979,042	
18	Gas Procurement Charge		2,629,732.3	0.0695	<u>182,766</u>	
19	Subtotal				20,858,240	
20	STAS				0	
21	Base Rate Revenue				20,858,240	
22	Gas Cost		2,629,732.3	3.4808	9,153,572	
23	Merchant Function Charge		<u>2,629,732.3</u>	0.0304	<u>79,944</u>	
24	Total Rate Schedule CAP	280,384	2,629,732.3		30,091,756	11.4429
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	258,476		22.75	5,880,329	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		3,781,223.5	4.4145	16,692,211	
30	Rider CC - Customer Choice		3,781,223.5	0.0010	3,781	
31	Gas Procurement Charge		3,781,223.5	0.0695	<u>262,795</u>	
32	Subtotal				22,839,116	
33	STAS				0	
34	Base Rate Revenue				22,839,116	
35	Gas Cost		3,781,223.5	3.4808	13,161,683	
36	Merchant Function Charge		<u>3,781,223.5</u>	0.0062	<u>23,444</u>	
37	Total Rate Schedule SGSS ≤ 6,440	258,476	3,781,223.5		36,024,243	9.5271
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	35,110		48.00	1,685,280	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,915,895.9	3.7912	14,845,945	
43	Rider CC - Customer Choice		3,915,895.9	0.0010	3,916	
44	Gas Procurement Charge		3,915,895.9	0.0695	<u>272,155</u>	
45	Subtotal				16,807,296	
46	STAS				0	
47	Base Rate Revenue				16,807,296	
48	Gas Cost		3,915,895.9	3.4808	13,630,450	
49	Merchant Function Charge		<u>3,915,895.9</u>	0.0062	<u>24,279</u>	
50	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	35,110	3,915,895.9		30,462,025	7.7791

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 1
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 Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule 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		70,864.2	0.0937	<u>6,640</u>	
6	Subtotal		70,864.2		20,428	
7	STAS				0	
8	Base Rate Revenue				20,428	
9	Gas Cost - Commodity		70,864.2	(workpaper)	216,703	
10	Gas Cost - Demand		<u>660.0</u>		<u>4,876</u>	
11	Total Rate Schedule NSS	12	70,864.2		242,007	3.4151
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 ≤ 110,000 Therms Annually	627		229.75	144,053	
15	> 110,000 to ≤ 540,000 Therms Annually	445		757.34	337,016	
16	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,947.06	0	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,028.76	0	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		5,841.18	0	
19	> 7,500,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		419,409.2	2.6138	1,096,252	
22	> 110,000 to ≤ 540,000 Therms Annually		576,291.7	2.4437	1,408,284	
23	> 540,000 to ≤ 1,074,000 Therms Annually		0.0	1.4131	0	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.2535	0	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.1249	0	
26	> 7,500,000 Therms Annually		0.0	0.6693	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		995,700.9	0.0695	69,201	
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				3,054,806	
32	Gas Cost - ≤ 540,000 Therms Annually		995,700.9	3.4808	3,465,836	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	3.4808	0	
34	Total Rate Schedule LGSS	1,072	995,700.9		6,520,642	6.5488
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				243,628,091	
37	STAS				0	
38	Rider USP				17,910,992	
39	Merchant Function Charge				877,855	
40	Gas Procurement Charge				2,006,936	
41	Rider CC				26,247	
42	Gas Cost				<u>100,514,327</u>	
43	Total Residential Sales	4,069,496	28,876,789.1		364,964,448	
44	Base Rate Revenue				39,103,765	
45	STAS				0	
46	Merchant Function Charge				47,723	
47	Gas Procurement Charge				534,950	
48	Rider CC				7,697	
49	Gas Cost				<u>26,792,133</u>	
50	Total Small General Sales	293,586	7,697,119.4		66,486,268	
51	Base Rate Revenue				20,428	
52	STAS				0	
53	Gas Cost				<u>221,579</u>	
54	Total Negotiated Sales	12	70,864.2		242,007	
55	Base Rate Revenue				2,985,605	
56	STAS				0	
57	Gas Procurement Charge				69,201	
58	Gas Cost				<u>3,465,836</u>	
59	Total Large General Sales	1,072	995,700.9		6,520,642	
60	Total Tariff Sales	4,364,166	37,640,473.6		438,213,365	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	762,084		16.75	12,764,907	
3	Commodity Charge:					
4	All Gas Consumed		5,629,583.6	6.0763	34,207,039	
5	Rider USP - Universal Service Plan		5,629,583.6	0.6824	3,841,628	
6	Rider CC		5,629,583.6	0.0010	5,630	
7	Subtotal				50,819,204	
8	STAS				0	
9	Base Rate Revenue				50,819,204	
10	Gas Cost		<u>5,629,583.6</u>	1.0763	<u>6,059,121</u>	
11	Total Rate Schedule RDS	762,084	5,629,583.6		56,878,325	10.1035
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	105,327		22.75	2,396,189	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,619,685.3	4.4145	7,150,101	
17	Rider CC		1,619,685.3	0.0010	1,620	
18	Subtotal				9,547,910	
19	STAS				0	
20	Base Rate Revenue				9,547,910	
21	Gas Cost		<u>1,619,685.3</u>	1.0763	<u>1,743,267</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	105,327	1,619,685.3		11,291,177	6.9712
23	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
24	Customer Charge					
25	>6,440 to ≤ 64,400 Therms Annually	15,123		48.00	725,904	
26	Commodity Charge:					
27	>6,440 to ≤ 64,400 Therms Annually		1,691,963.0	3.7912	6,414,570	
28	Rider CC		1,691,963.0	0.0010	1,692	
29	Subtotal				7,142,166	
30	STAS				0	
31	Base Rate Revenue				7,142,166	
32	Gas Cost		<u>1,691,963.0</u>	1.0763	<u>1,821,060</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,123	1,691,963.0		8,963,226	5.2975
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	10,150		22.75	230,913	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		34,369.9	4.2925	147,533	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>193,741.6</u>	4.2925	831,636	
42	Rider CC		228,111.5	0.0010	228	
43	Subtotal				1,210,310	
44	STAS				0	
45	Subtotal				1,210,310	
46	Priority 1 Gas Cost		34,369.9	1.2724	<u>43,732</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	10,150	228,111.5		1,254,042	5.4975

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 1
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Witness: M.J. Bell

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	19,721		48.00	946,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		696,381.8	3.6691	2,555,094	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,966,864.6</u>	3.6691	10,885,723	
9	Rider CC		3,663,246.4	0.0010	3,663	
10	Subtotal				14,391,088	
11	STAS				0	
12	Subtotal				14,391,088	
13	Priority 1 Gas Cost		696,381.8	1.2724	886,076	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,721	3,663,246.4		15,277,164	4.1704
15 Rate Schedule SDS - Small Distribution Service						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,130		229.75	489,368	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,649</u>		757.34	2,006,194	
19	Commodity Charge:	4,779				
20	> 64,400 to ≤ 110,000 Therms Annually		1,472,401.6	2.6138	3,848,563	
21	> 110,000 to ≤ 540,000 Therms Annually		4,980,816.9	2.4437	12,171,622	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>14,430.0</u>	1.5884	22,921	
23	Subtotal		6,467,648.5		18,538,668	
24	STAS				0	
25	Total Rate Schedule SDS	4,779	6,467,648.5		18,538,668	2.8664
26 Rate Schedule LDS - Large Distribution Service						
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	469		1,947.06	913,171	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		3,028.76	948,002	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		5,841.18	210,282	
31	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	103,843	
32	Total	830			2,175,298	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,073,535.9	1.4131	4,343,214	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,317,461.1	1.2535	6,665,437	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,178,227.0	1.1249	1,325,388	
37	> 7,500,000 Therms Annually		<u>1,099,939.0</u>	0.6693	736,189	
38	Total Deliveries		10,669,163.0		13,070,228	
39	Subtotal				15,245,526	
40	STAS				0	
41	Total Rate Schedule LDS	830	10,669,163.0		15,245,526	1.4289
42 Rate Schedule MLDS - Main Line Distribution Service - Class I						
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	0	
49	Total	24			19,420	
50	Commodity Charge:					
51	All Gas Consumed		154,857.6	0.0937	14,510	
52	Subtotal				33,930	
53	STAS				0	
54	Total Rate Schedule MLDS - Class I	24	154,857.6		33,930	0.2191

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 1
Page 5 of 6
Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
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	24		4,096.00	98,304	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	24			98,304	
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		944,095.0	0.3874	365,742	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		944,095.0		365,742	
12	Subtotal				464,046	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	24	944,095.0		464,046	0.4915
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		22.75	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		48.00	1,728	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	24		229.75	5,514	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	36		757.34	27,264	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		1,947.06	23,365	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	12		3,028.76	36,345	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		5,841.18	0	
24	LDS > 7,500,000 Therms Annually	0		8,653.60	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	144			231,232	
34	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,579,493	
35	Commodity Charge:					
36	All Gas Consumed		14,343,266.5	<i>(workpaper)</i>	<u>3,093,699</u>	
37	Subtotal				4,904,424	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	360	14,343,266.5		4,904,424	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 1
Page 6 of 6
Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				46,971,946
3	STAS				0
4	Rider USP				3,841,628
5	Rider CC				5,630
6	Gas Cost				<u>6,059,121</u>
7	Total Residential Distribution Service	762,084	5,629,583.6		56,878,325
8	Base Rate Revenue				32,284,271
9	STAS				0
10	Rider CC				7,203
11	Gas Cost				<u>4,494,135</u>
12	Total Small General Distribution Service (SCD, SGDS)	150,321	7,203,006.2		36,785,609
13	Base Rate Revenue				18,538,668
14	STAS				0
15	Total Small Distribution Service	4,779	6,467,648.5		18,538,668
16	Base Rate Revenue				15,245,526
17	STAS				0
18	Total Large Distribution Service	830	10,669,163.0		15,245,526
19	Base Rate Revenue				497,976
20	STAS				0
21	Total Main Line Distribution Service	48	1,098,952.6		497,976
22	Base Rate Revenue				4,904,424
23	STAS				0
24	Total Flexible Rate and Negotiated Contract Service	360	14,343,266.5		4,904,424
25	Total Distribution Service	918,422	45,411,620.4		132,850,528
26	Total Company Throughput	5,282,588	83,052,094.0		571,063,893
27	Other Operating Revenue				
28	487 - Forfeited Discounts				1,092,445
29	488 - Miscellaneous Service Revenues				225,882
30	493 - Rent from Gas Property				1,213
31	495 - Prior Yr. Rate Refund - Net.				0
32	495 - Off System Sales				0
33	495 - Other Gas Revenues - Other				153,111
34	496 - Provision For Rate Refunds				<u>0</u>
35	Total Other Operating Revenue				1,472,650
36	Total Company Revenue				<u>572,536,543</u>

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 2
Page 1 of 4
Witness: M.J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	<u>Rate Schedule RSS - Residential Sales Service</u>								
2	Total Rate Schedule RSS	3,711,097	0	23,865	(4,950)	0	59,100	3,789,112	
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>								
4	Total Rate Schedule CAP	275,616	0	0	0	0	4,768	280,384	
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,400 Therms Annually)</u>								
6	C O M M E R C I A L								
7	Less Than 6,440 Therms Annually	256,615	0	2,219	(2,262)	0	1,729	258,301	
8	I N D U S T R I A L								
9	Less Than 6,440 Therms Annually	<u>174</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>175</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	256,789	0	2,219	(2,262)	0	1,730	258,476	
11	<u>Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)</u>								
12	C O M M E R C I A L								
13	>6,440 to ≤ 64,400 Therms Annually	34,515	0	0	0	0	92	34,607	
14	I N D U S T R I A L								
15	>6,440 to ≤ 64,400 Therms Annually	<u>503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>503</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	35,018	0	0	0	0	92	35,110	
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>								
18	C O M M E R C I A L								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	I N D U S T R I A L								
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	<u>Rate Schedule LGSS - Large General Sales Service</u>								
24	C O M M E R C I A L								
25	> 64,400 <= 110,000 Therms Annually	581	(5)	0	0	0	3	579	
26	> 110,000 to ≤ 540,000 Therms Annually	444	0	0	0	0	1	445	
27	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	1,025	(5)	0	0	0	4	1,024	
32	I N D U S T R I A L								
33	> 64,400 <= 110,000 Therms Annually	48	0	0	0	0	0	48	
34	> 110,000 to ≤ 540,000 Therms Annually	19	(19)	0	0	0	0	0	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	67	(19)	0	0	0	0	48	
40	Total Rate Schedule LGSS	1,092	(24)	0	0	0	4	1,072	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	3,986,713	0	23,865	(4,950)	0	63,868	4,069,496	
43	Total Commercial Sales	292,167	(5)	2,219	(2,262)	0	1,825	293,944	
44	Total Industrial Sales	<u>744</u>	<u>(19)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>726</u>	
45	Total Tariff Sales	4,279,624	(24)	26,084	(7,212)	0	65,694	4,364,166	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 2
Page 2 of 4
Witness: M.J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	756,973	0	0	0	0	5,111	762,084
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	104,935	0	0	0	0	392	105,327
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	>6,440 to ≤ 64,400 Therms Annually	15,085	0	0	0	0	38	15,123
7	Total Rate Schedule SCD	120,020	0	0	0	0	430	120,450
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	10,061	0	0	0	0	27	10,088
11	Total Commercial Bills Under SGDS	10,061	0	0	0	0	27	10,088
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	59	0	0	0	0	3	62
14	Total Industrial Bills Under SGDS	59	0	0	0	0	3	62
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,120	0	0	0	0	30	10,150
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	>6,440 to ≤ 64,400 Therms Annually	19,225	0	0	0	0	42	19,267
19	Total Commercial Bills Under SGDS	19,225	0	0	0	0	42	19,267
20	INDUSTRIAL							
21	>6,440 to ≤ 64,400 Therms Annually	453	0	0	0	0	1	454
22	Total Industrial Bills Under SGDS	453	0	0	0	0	1	454
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,678	0	0	0	0	43	19,721
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,000 Therms Annually	1,944	0	0	0	0	5	1,949
27	>110,000 to ≤ 540,000 Therms Annually	1,715	(11)	0	0	0	5	1,709
28	Total Commercial Bills Under SDS	3,659	(11)	0	0	0	10	3,658
29	Rate Schedule SDS - Small Distribution Service							
30	INDUSTRIAL							
31	> 64,400 to ≤ 110,000 Therms Annually	180	0	0	0	0	1	181
32	> 110,000 to ≤ 540,000 Therms Annually	932	(8)	0	0	0	4	928
33	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
34	Total Industrial Bills Under SDS	1,124	(8)	0	0	0	5	1,121
35	Total Rate Schedule SDS	4,783	(19)	0	0	0	15	4,779

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2019

Exhibit 3
Schedule No. 2
Page 3 of 4
Witness: M.J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to ≤ 1,074,000 Therms Annually	168	0	0	0	0	0	168
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	104	(8)	0	0	0	0	96
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	272	(8)	0	0	0	0	264
8	INDUSTRIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	300	0	0	0	0	1	301
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	216	0	0	0	0	1	217
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
12	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
13	Total Industrial Bills Under LDS	564	0	0	0	0	2	566
14	Total Rate Schedule LDS	836	(8)	0	0	0	2	830
15	Rate Schedule MLDS - Main Line Distribution Service - Class I							
16	COMMERCIAL							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	INDUSTRIAL							
24	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
28	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	Total Industrial Bills Under MLDS-I	12	0	0	0	0	0	12
30	Total Rate Schedule MLDS - Class I	24	0	0	0	0	0	24
31	Rate Schedule MLDS - Main Line Distribution Service - Class II							
32	COMMERCIAL							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	24	0	0	0	0	0	24
40	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under MLDS-II	24	0	0	0	0	0	24
42	Total Rate Schedule MLDS - Class II	24	0	0	0	0	0	24

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2019

Exhibit 3
Schedule No. 2
Page 4 of 4
Witness: M.J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	24	0	0	0	0	0	24	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	36	0	0	0	0	0	36	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	24	0	0	0	0	0	24	
20	Total Commerical Bills Under Flex and NCS	120	0	0	0	0	0	120	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	12	0	0	0	0	0	12	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	0	12	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	192	0	0	0	0	0	192	
39	Total Industrial Bills Under Flex and NCS	240	0	0	0	0	0	240	
40	Total Flex and NCS Bills	360	0	0	0	0	0	360	
41	Distribution Service Summary by Customer Class								
42	Total Residential	756,973	0	0	0	0	5,111	762,084	
43	Total Commercial	153,369	(19)	0	0	0	509	153,859	
44	Total Industrial	2,476	(8)	0	0	0	11	2,479	
45	Total Distribution Service	912,818	(27)	0	0	0	5,631	918,422	
46	Total Company Throughput	5,192,442	(51)	26,084	(7,212)	0	71,325	5,282,588	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 3
 Page 1 of 4
 Witness: M.J. Bell

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	All Gas Consumed	26,222,316.8	(185,681.0)	0.0	246,017.0	(35,596.0)	0.0	26,247,056.8
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
4	All Gas Consumed	2,646,563.8	(16,831.5)	0.0	0.0	0.0	0.0	2,629,732.3
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	3,770,335.9	(27,643.0)	0.0	153,918.0	(117,984.0)	0.0	3,778,626.9
8	INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>2,596.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,596.6</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,772,932.5	(27,643.0)	0.0	153,918.0	(117,984.0)	0.0	3,781,223.5
11	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
12	COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	3,838,792.1	(15,148.6)	0.0	0.0	0.0	0.0	3,823,643.5
14	INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>92,252.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>92,252.4</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,931,044.5	(15,148.6)	0.0	0.0	0.0	0.0	3,915,895.9
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	70,896.0	(31.8)	0.0	0.0	0.0	0.0	70,864.2
20	INDUSTRIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate NSS	70,896.0	(31.8)	0.0	0.0	0.0	0.0	70,864.2
23	<u>Rate Schedule LGSS - Large General Sales Service</u>							
24	COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	384,638.6	(867.8)	1,328.1	0.0	0.0	0.0	385,098.9
26	> 110,000 to ≤ 540,000 Therms Annually	576,490.8	(199.1)	0.0	0.0	0.0	0.0	576,291.7
27	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	961,129.4	(1,066.9)	1,328.1	0.0	0.0	0.0	961,390.6
32	INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	34,310.3	0.0	0.0	0.0	0.0	0.0	34,310.3
34	> 110,000 to ≤ 540,000 Therms Annually	17,441.4	0.0	(17,441.4)	0.0	0.0	0.0	0.0
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	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	0.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	51,751.7	0.0	(17,441.4)	0.0	0.0	0.0	34,310.3
40	Total Rate Schedule LGSS	1,012,881.1	(1,066.9)	(16,113.3)	0.0	0.0	0.0	995,700.9

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 3
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 Witness: M.J. Bell

Line No.	Description	Physical	Weather	Industrial & Lg Com	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	28,868,880.6	(202,512.5)	0.0	246,017.0	(35,596.0)	0.0	28,876,789.1
3	Total Commercial Sales	8,641,153.4	(43,890.3)	1,328.1	153,918.0	(117,984.0)	0.0	8,634,525.2
4	Total Industrial Sales	<u>146,600.7</u>	<u>0.0</u>	<u>(17,441.4)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>129,159.3</u>
5	Total Tariff Sales	37,656,634.7	(246,402.8)	(16,113.3)	399,935.0	(153,580.0)	0.0	37,640,473.6
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	5,669,725.1	(40,141.5)	0.0	0.0	0.0	0.0	5,629,583.6
8	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,633,821.1	(14,135.8)	0.0	0.0	0.0	0.0	1,619,685.3
10	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,696,786.4</u>	<u>(4,823.4)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,691,963.0</u>
12	Total Rate Schedule SCD	3,330,607.5	(18,959.2)	0.0	0.0	0.0	0.0	3,311,648.3
13	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14	COMMERCIAL							
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	34,473.6	(103.7)	0.0	0.0	0.0	0.0	34,369.9
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	<u>189,779.5</u>	<u>(1,849.9)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>187,929.6</u>
19	Total Commercial SGDS	224,253.1	(1,953.6)	0.0	0.0	0.0	0.0	222,299.5
20	INDUSTRIAL							
21	Priority 1 - Aggregation							
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation							
24	Less Than 6,440 Therms Annually	<u>5,812.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,812.0</u>
25	Total Industrial SGDS	5,812.0	0.0	0.0	0.0	0.0	0.0	5,812.0
26	Total Rate Schedule SGDS ≤ 6,440 Therms	230,065.1	(1,953.6)	0.0	0.0	0.0	0.0	228,111.5
27	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28	COMMERCIAL							
29	Priority 1 - Aggregation							
30	>6,440 to ≤ 64,400 Therms Annually	697,456.6	(1,074.8)	0.0	0.0	0.0	0.0	696,381.8
31	All Other - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,864,942.0</u>	<u>(11,639.4)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,853,302.6</u>
33	Total Commercial SGDS	3,562,398.6	(12,714.2)	0.0	0.0	0.0	0.0	3,549,684.4
34	INDUSTRIAL							
35	Priority 1 - Aggregation							
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	<u>113,562.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>113,562.0</u>
39	Total Industrial SGDS	113,562.0	0.0	0.0	0.0	0.0	0.0	113,562.0
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,675,960.6	(12,714.2)	0.0	0.0	0.0	0.0	3,663,246.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 3
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 Witness: M.J. Bell

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)	
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>			
1	<u>Rate Schedule Flex and NCS</u>								
2	COMMERCIAL								
3	Total Commercial Flex and NCS	2,131,408.0	11,556.5	0.0	0.0	0.0	0.0	2,142,964.5	
4	INDUSTRIAL								
5	Total Industrial Flex and NCS	<u>12,200,302.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>12,200,302.0</u>	
6	Total Rate Schedule Flex and NCS	14,331,710.0	11,556.5	0.0	0.0	0.0	0.0	14,343,266.5	
7	Distribution Service Summary by Customer Class								
8	Total Residential	5,669,725.1	(40,141.5)	0.0	0.0	0.0	0.0	5,629,583.6	
9	Total Commercial	15,996,193.4	6,099.0	(117,392.9)	0.0	0.0	0.0	15,884,899.5	
10	Total Industrial	<u>23,897,138.3</u>	<u>0.0</u>	<u>(1.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,897,137.3</u>	
11	Total Distribution Service	45,563,056.8	(34,042.5)	(117,393.9)	0.0	0.0	0.0	45,411,620.4	
12	Total Company Throughput	83,219,691.5	(280,445.3)	(133,507.2)	399,935.0	(153,580.0)	0.0	83,052,094.0	

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 4
Page 1 of 3
Witness: M.J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	26,222,316.8	26,036,635.8	(185,681.0)	6.0763	(1,128,253)
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,646,563.8	2,629,732.3	(16,831.5)	6.0763	(102,273)
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	3,770,335.9	3,742,692.9	(27,643.0)	4.4145	(122,030)
10	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	3,838,792.1	3,823,643.5	(15,148.6)	3.7912	(57,431)
13	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
14	COMMERCIAL					
15	> 540,000 to ≤ 1,074,000 Therms Annually	70,896.0	70,864.2	(31.8)	0.0937	(3)
16	<u>Rate Schedule LGSS - Large General Sales Service</u>					
17	COMMERCIAL					
18	> 64,400 ≤ 110,000 Therms Annually	384,638.6	383,770.8	(867.8)	2.6138	(2,268)
19	> 110,000 to ≤ 540,000 Therms Annually	576,490.8	576,291.7	(199.1)	2.4437	(487)
20	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	1.4131	0
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	1.2535	0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.1249	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.6693	0
24	Tariff Sales Summary by Customer Class					
25	Total Residential Sales	28,868,880.6	28,666,368.1	(202,512.5)		(1,230,526)
26	Total Commercial Sales	8,641,153.4	8,597,263.1	(43,890.3)		(182,219.0)

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2019

Schedule No. 4
Page 2 of 3
Witness: M.J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	5,669,725.1	5,629,583.6	(40,141.5)	6.0763	(243,912)
4	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
5	COMMERCIAL					
6	Less Than 6,440 Therms Annually	1,633,821.1	1,619,685.3	(14,135.8)	4.4145	(62,402)
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
8	COMMERCIAL					
9	>6,440 to ≤ 64,400 Therms Annually	1,696,786.4	1,691,963.0	(4,823.4)	3.7912	(18,286)
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
11	COMMERCIAL					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	34,473.6	34,369.9	(103.7)	4.2925	(445)
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	<u>189,779.5</u>	<u>187,929.6</u>	<u>(1,849.9)</u>	4.2925	<u>(7,941)</u>
16	Total Commercial SGDS < 6,440	224,253.1	222,299.5	(1,953.6)		(8,386.0)
17	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
18	COMMERCIAL					
19	Priority 1 - Aggregation					
20	>6,440 to ≤ 64,400 Therms Annually	697,456.6	696,381.8	(1,074.8)	3.6691	(3,944)
21	All Other - Aggregation					
22	>6,440 to ≤ 64,400 Therms Annually	<u>2,864,942.0</u>	<u>2,853,302.6</u>	<u>(11,639.4)</u>	3.6691	<u>(42,706)</u>
23	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,562,398.6	3,549,684.4	(12,714.2)		(46,650.0)
24	<u>Rate Schedule SDS - Small Distribution Service</u>					
25	COMMERCIAL					
26	> 64,400 to ≤ 110,000 Therms Annually	1,360,107.4	1,355,961.6	(4,145.8)	2.6138	(10,836)
27	> 110,000 to ≤ 540,000 Therms Annually	<u>2,771,892.8</u>	<u>2,780,150.6</u>	<u>8,257.8</u>	2.4437	<u>20,180</u>
28	Total Commercial SDS	4,132,000.2	4,136,112.2	4,112.0		9,344

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 4
Page 3 of 3
Witness: M.J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	1,069,347.0	1,078,676.9	9,329.9	1.4131	13,184
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,438,622.0	1,452,802.0	14,180.0	1.2535	17,775
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.1249	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.1249	<u>0</u>
7	Total Commercial LDS	2,507,969.0	2,531,478.9	23,509.9		30,959
8	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
9	COMMERCIAL					
10	Total Rate Schedule MLDS - Class I	107,557.0	108,104.6	547.6	0.0937	51
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
12	COMMERCIAL					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4479	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3874	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<u>Rate Schedule Flex and NCS</u>					
18	COMMERCIAL					
19	Total Commercial Flex and NCS	2,131,408.0	2,142,964.5	11,556.5		1,831
17	<u>Distribution Service Summary by Customer Class</u>					
18	Total Residential Distribution	5,669,725.1	5,629,583.6	(40,141.5)		(243,912)
19	Total Commercial Distribution	15,996,193.4	16,002,292.4	6,099.0		(93,539)

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 5
 Page 1 of 7
 Witness: M.J. Bell

Line No.		Bills from New <u>Customers</u> (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition <u>Customers</u> (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com <u>Customers</u> (3) <i>(Ex 3, Sch 5)</i>	Adjusted <u>Bills</u> (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	23,865	(4,950)	0	18,915
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,219	(2,262)	0	(43)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	(5)	(5)
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	>6,440 to ≤ 64,400 Therms Annually	0	0	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	(11)	(11)
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	(8)	(8)
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 LGSS				
29	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
30	>110,000 to ≤ 540,000 Therms Annually	0	0	(19)	(19)
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 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	(8)	(8)
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 MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	26,084	(7,212)	(51)	18,821

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 5
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 Witness: M.J. Bell

Line No.	Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1 RESIDENTIAL				
2 Rate Schedule RS				
3 All Gas Consumed	246,017.0	(35,596.0)	0.0	210,421.0
4 Total	246,017.0	(35,596.0)	0.0	210,421.0
5 COMMERCIAL				
6 Rate Schedule SGSS				
7 Less Than 6,440 Therms Annually	153,918.0	(117,984.0)	0.0	35,934.0
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	153,918.0	(117,984.0)	0.0	35,934.0
10 Rate Schedule LGSS				
11 > 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	1,328.1	1,328.1
12 >110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13 Total	0.0	0.0	1,328.1	1,328.1
14 Rate Schedule SGDS				
15 Priority 1 - 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 Rate Schedule SDS - Small Distribution Service				
20 >64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
21 >110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(12,704.0)	(12,704.0)
22 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
23 Total	0.0	0.0	(12,704.0)	(12,704.0)
24 Rate Schedule LDS				
25 > 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
26 > 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	(104,688.9)	(104,688.9)
27 > 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
28 > 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30 Total	0.0	0.0	(104,688.9)	(104,688.9)
31 INDUSTRIAL				
32 Rate Schedule LGSS				
33 > 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
34 >110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(17,441.4)</u>	<u>(17,441.4)</u>
35 Total	0.0	0.0	(17,441.4)	(17,441.4)
36 Rate Schedule SDS - Small Distribution Service				
37 >64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
38 >110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(1.0)	(1.0)
39 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40 Total	0.0	0.0	(1.0)	(1.0)
41 Rate Schedule LDS				
42 > 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
43 > 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
44 > 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
45 > 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
46 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
47 Total	0.0	0.0	0.0	0.0
48 Rate Schedule MDS-II				
49 > 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
50 Total	399,935.0	(153,580.0)	(133,507.2)	112,847.8

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2019
 Determination of Attrition

Schedule No. 5
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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	43.15	312.96
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.19	52.16
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.19	52.16
7	No. of Mos	6	6
8	Change in Customers	<u>(825)</u>	<u>(377)</u>
9	Change in Dth - First Block	<u>(35,596)</u>	<u>(117,984)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By New Construction
 For the 12 Months Ended November 30, 2019

Exhibit No. 3
 Schedule No. 5
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 Witness: M.J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					U.P.C. 12.46 (Dth)	U.P.C. 16.59 (Dth)	U.P.C. 16.80 (Dth)	U.P.C. 13.65 (Dth)	U.P.C. 8.75 (Dth)	U.P.C. 3.90 (Dth)	U.P.C. 2.11 (Dth)	U.P.C. 1.39 (Dth)	U.P.C. 1.22 (Dth)	U.P.C. 1.33 (Dth)	U.P.C. 2.12 (Dth)	U.P.C. 5.97 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				12.46	16.59	16.80	13.65	8.75	3.90	2.11	1.39	1.22	1.33	2.12	5.97		
4	First Month Usage per Customer				6.23	8.30	8.40	6.83	4.38	1.95	1.06	0.70	0.61	0.67	1.06	2.99		
5	Dec	429	0	0	2,673	0	0	0	0	0	0	0	0	0	0	0	0	2,673
6	Jan	376	1	376	4,685	3,119	0	0	0	0	0	0	0	0	0	0	0	7,804
7	Feb	295	2	590	3,676	4,894	2,478	0	0	0	0	0	0	0	0	0	0	11,048
8	Mar	273	3	819	3,402	4,529	4,586	1,863	0	0	0	0	0	0	0	0	0	14,380
9	Apr	348	4	1,392	4,336	5,773	5,846	4,750	1,523	0	0	0	0	0	0	0	0	22,228
10	May	267	5	1,335	3,327	4,430	4,486	3,645	2,336	521	0	0	0	0	0	0	0	18,745
11	June	243	6	1,458	3,028	4,031	4,082	3,317	2,126	948	256	0	0	0	0	0	0	17,788
12	July	254	7	1,778	3,165	4,214	4,267	3,467	2,223	991	536	177	0	0	0	0	0	19,040
13	Aug	316	8	2,528	3,937	5,242	5,309	4,313	2,765	1,232	667	439	193	0	0	0	0	24,097
14	Sept	367	9	3,303	4,573	6,089	6,166	5,010	3,211	1,431	774	510	448	244	0	0	0	28,456
15	Oct	527	10	5,270	6,566	8,743	8,854	7,194	4,611	2,055	1,112	733	643	701	559	0	0	41,771
16	Nov	<u>456</u>	11	<u>5,016</u>	<u>5,682</u>	<u>7,565</u>	<u>7,661</u>	<u>6,224</u>	<u>3,990</u>	<u>1,778</u>	<u>962</u>	<u>634</u>	<u>556</u>	<u>606</u>	<u>967</u>	<u>1,362</u>	<u>37,987</u>	
17	Total	4,151		23,865	49,050	58,629	53,735	39,783	22,785	8,956	4,307	2,493	1,840	1,551	1,526	1,362		246,017

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By New Construction
 For the 12 Months Ended November 30, 2019

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					U.P.C. 80.15 (Dth)	U.P.C. 102.80 (Dth)	U.P.C. 105.80 (Dth)	U.P.C. 85.30 (Dth)	U.P.C. 62.45 (Dth)	U.P.C. 33.84 (Dth)	U.P.C. 22.84 (Dth)	U.P.C. 18.06 (Dth)	U.P.C. 17.86 (Dth)	U.P.C. 21.42 (Dth)	U.P.C. 26.50 (Dth)	U.P.C. 48.89 (Dth)		
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	Usage per Customer				80.15	102.80	105.80	85.30	62.45	33.84	22.84	18.06	17.86	21.42	26.50	48.89		
4	First Month Usage per Customer				40.08	51.40	52.90	42.65	31.23	16.92	11.42	9.03	8.93	10.71	13.25	24.45		
5	Dec	44	0	0	1,763	0	0	0	0	0	0	0	0	0	0	0	0	1,763
6	Jan	48	1	48	3,847	2,467	0	0	0	0	0	0	0	0	0	0	0	6,314
7	Feb	25	2	50	2,004	2,570	1,323	0	0	0	0	0	0	0	0	0	0	5,897
8	Mar	24	3	72	1,924	2,467	2,539	1,024	0	0	0	0	0	0	0	0	0	7,954
9	Apr	25	4	100	2,004	2,570	2,645	2,133	781	0	0	0	0	0	0	0	0	10,133
10	May	26	5	130	2,084	2,673	2,751	2,218	1,624	440	0	0	0	0	0	0	0	11,790
11	June	23	6	138	1,843	2,364	2,433	1,962	1,436	778	263	0	0	0	0	0	0	11,079
12	July	18	7	126	1,443	1,850	1,904	1,535	1,124	609	411	163	0	0	0	0	0	9,039
13	Aug	31	8	248	2,485	3,187	3,280	2,644	1,936	1,049	708	560	277	0	0	0	0	16,126
14	Sept	33	9	297	2,645	3,392	3,491	2,815	2,061	1,117	754	596	589	353	0	0	0	17,813
15	Oct	46	10	460	3,687	4,729	4,867	3,924	2,873	1,557	1,051	831	822	985	610	0	0	25,936
16	Nov	<u>50</u>	11	<u>550</u>	<u>4,008</u>	<u>5,140</u>	<u>5,290</u>	<u>4,265</u>	<u>3,123</u>	<u>1,692</u>	<u>1,142</u>	<u>903</u>	<u>893</u>	<u>1,071</u>	<u>1,325</u>	<u>1,222</u>	<u>1,222</u>	<u>30,074</u>
17	Total	44		2,219	29,737	33,409	30,523	22,520	14,958	7,242	4,329	3,053	2,581	2,409	1,935	1,222		153,918

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2019

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2019												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 Customers who have been added between December 1, 2018 and November 30, 2019																		
2	16656334-003	LG-1-Comm	9/2019															
3	Test Year Volumes			9	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	0.0	0.0	0.0	1,766.1	16,557.0	
4	All Gas Consumed			9	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	0.0	0.0	0.0	1,766.1	16,557.0	
5 Large General Sales >64,400 to <= 110,000 Comm				9	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	0.0	0.0	0.0	1,766.1	16,557.0	
6 Total customers who have been added				9	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	1,766.1	1,986.8	1,766.1	0.0	0.0	0.0	1,766.1	16,557.0	
7 Customers who have become inactive between December 1, 2018 and November 30, 2019																		
8	17120543-005	LG-1-Comm	7/2019															
9	Test Year Volumes			7	1,894.1	1,726.4	1,335.8	406.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,637.3	7,000.5	
10	All Gas Consumed			(7)	(1,894.1)	(1,726.4)	(1,335.8)	(406.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,637.3)	(7,000.5)	
11 17227393-002 LG-1-Comm 7/2019																		
12	Test Year Volumes			7	2,357.1	2,033.7	1,611.5	599.8	27.3	0.0	0.0	0.0	0.0	0.0	0.0	1,599.0	8,228.4	
13	All Gas Consumed			(7)	(2,357.1)	(2,033.7)	(1,611.5)	(599.8)	(27.3)	0.0	0.0	0.0	0.0	0.0	0.0	(1,599.0)	(8,228.4)	
14 Large General Sales >64,400 to <= 110,000 Comm				(14)	(4,251.2)	(3,760.1)	(2,947.3)	(1,006.7)	(27.3)	0.0	0.0	0.0	0.0	0.0	0.0	(3,236.3)	(15,228.9)	
15 LG-1-IND																		
16	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
17	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
18 LG-1-IND																		
19	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
20	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21 Large General Sales >64,400 to <= 110,000 IND				0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 N/A LG2 - Comm																		
23	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 Large General Sales >110,000 to <= 540,000 Comm				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
26 10149421-003 LG2 - Ind 10/2019																		
27	Test Year Volumes			10	1,179.1	1,038.8	1,016.2	942.5	936.8	849.2	814.1	694.9	714.0	0.0	0.0	1,129.8	9,315.4	
28	All Gas Consumed			(10)	(1,179)	(1,039)	(1,016)	(943)	(937)	(849)	(814)	(695)	(714)	0	0	(1,130)	(9,315)	
29 17697569-001 LG2 - Ind 9/2019																		
30	Test Year Volumes			9	894.0	1,100.0	931.0	1,138.0	1,065.0	1,024.0	882.0	54.0	0.0	0.0	0.0	1,038.0	8,126.0	
31	All Gas Consumed			(9)	(894)	(1,100)	(931)	(1,138)	(1,065)	(1,024)	(882)	(54)	0	0	0	(1,038)	(8,126)	
29 Large General Sales >110,000 to <= 540,000 Ind				(19)	(2,073.1)	(2,138.8)	(1,947.2)	(2,080.5)	(2,001.8)	(1,873.2)	(1,696.1)	(748.9)	(714.0)	0.0	0.0	(2,167.8)	(17,441.4)	

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2019

Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	remental Bills	2019												Total
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	Customers who have become inactive between December 1, 2018 and November 30, 2019																
2																	
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	MDS-II 3,400,000 to 7,500,000 IND																
6	N/A	T14 - Comm															
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	N/A	T14 - Comm															
10	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	SDS >64,400 to ≤ 110,000 Therms Annually - Comm																
9	12983474-007	TIB - Comm	11/2019														
10	Test Year Volumes			11	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
11	All Gas Consumed			(11)	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
12	SDS > 110,000 to ≤ 540,000 Therms Annually - Comm																
13	19968875-004	TIB-IND	6/2019														
14	Test Year Volumes			6	1,730.0	2,058.0	1,529.0	1,107.0	237.0	0.0	0.0	0.0	0.0	0.0	0.0	1,824.0	8,485.0
15	All Gas Consumed			(6)	(1,730.0)	(2,058.0)	(1,529.0)	(1,107.0)	(237.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1,824.0)	(8,485.0)
16	15060779-001	TIB - Ind	2/2019														
17	Test Year Volumes			2	854.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,365.0	4,219.0
18	All Gas Consumed			(2)	(854.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(3,365.0)	(4,219.0)
19	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind																
20	12983839-001	TIF - Comm															
21	Test Year Volumes		8/2019	8	17,243.2	17,731.2	14,472.4	13,178.6	10,640.5	9,549.2	8,331.0	0.0	0.0	0.0	0.0	13,542.8	104,688.9
22	All Gas Consumed			(8)	(17,243.2)	(17,731.2)	(14,472.4)	(13,178.6)	(10,640.5)	(9,549.2)	(8,331.0)	0.0	0.0	0.0	0.0	(13,542.8)	(104,688.9)
23	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm																
24	Total customers who have been removed																

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 6
Page 1 of 1
Witness: M.J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment (\$)</u>
1	495	Off System Sales	(3,589,350)
2	803	Off System Sales	(3,589,350)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2019

Exhibit No. 3
Schedule No. 7
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Witness: M.J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$3,095,775)
4	803	Unbilled Gas Cost Adjustment	\$1,911,326
5		Unbilled Volume Adjustment (Dth)	396,943.0

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2019

Exhibit No. 3
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Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	Residential Sales								
2	December 2018	2.8446	1.1361	3.9807	(0.0760)	(0.0211)	3.8836	3,821,234.2	14,840,145
3	January 2019	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	4,222,929.9	18,204,206
4	February	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	4,639,684.9	20,000,754
5	March	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	3,917,995.1	16,889,693
6	April	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	2,245,866.0	9,204,457
7	May	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	888,371.4	3,640,901
8	June	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	509,284.8	2,087,253
9	July	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	383,678.8	1,514,303
10	August	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	339,488.2	1,339,892
11	September	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	369,394.2	1,457,925
12	October	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	509,484.5	1,847,747
13	November 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	<u>1,728,341.0</u>	<u>6,268,174</u>
14	Total							23,575,753.0	97,295,450
15	Commercial Sales								
16	December 2018	2.8446	1.1361	3.9807	(0.0760)	(0.0211)	3.8836	1,303,409.7	5,061,922
17	January 2019	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	1,478,120.2	6,371,881
18	February	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	1,655,032.5	7,134,514
19	March	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	1,377,870.3	5,939,723
20	April	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	819,378.0	3,358,139
21	May	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	343,814.1	1,409,088
22	June	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	215,337.6	882,540
23	July	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	176,857.7	698,022
24	August	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	166,354.3	656,567
25	September	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	183,352.6	723,656
26	October	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	234,524.1	850,549
27	November 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	<u>616,206.3</u>	<u>2,234,795</u>
28	Total							8,570,257.4	35,321,396
29	Industrial Sales								
30	December 2018	2.8446	1.1361	3.9807	(0.0760)	(0.0211)	3.8836	21,992.4	85,410
31	January 2019	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	23,213.6	100,069
32	February	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	25,484.4	109,858
33	March	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	21,596.0	93,096
34	April	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	12,616.0	51,705
35	May	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	7,442.7	30,503
36	June	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	5,542.3	22,715
37	July	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	5,219.8	20,602
38	August	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	4,122.4	16,270
39	September	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	4,154.9	16,399
40	October	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	5,716.8	20,733
41	November 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	<u>9,499.4</u>	<u>34,451</u>
42	Total							146,600.7	601,811
43	Residential CAP Choice								
						Less CAF			
44	December 2018	2.8446	1.1361	3.9807	(0.0760)	(0.0211)	3.8836	430,466.6	1,671,760
45	January 2019	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	466,968.8	2,013,009
46	February	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	509,270.2	2,195,362
47	March	3.2666	1.1097	4.3763	(0.0388)	(0.0267)	4.3108	442,297.1	1,906,654
48	April	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	272,524.9	1,116,916
49	May	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	113,523.6	465,265
50	June	2.9657	1.1982	4.1639	(0.0388)	(0.0267)	4.0984	56,032.9	229,645
51	July	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	38,151.3	150,576
52	August	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	30,154.3	119,013
53	September	2.7486	1.2637	4.0123	(0.0388)	(0.0267)	3.9468	33,809.4	133,439
54	October	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	56,882.3	206,295
55	November 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	<u>196,482.4</u>	<u>712,583</u>
56	Total							2,646,563.8	10,920,517

Columbia Gas of Pennsylvania, Inc.
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2019

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 Witness: M.J. Bell

Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1	<u>Residential Choice</u>						
2	December 2018	1.1361	(0.0211)	0.2984	0.8166	932,906.3	761,811
3	January 2019	1.1097	(0.0267)	0.2967	0.7863	1,017,971.7	800,431
4	February	1.1097	(0.0267)	0.2967	0.7863	1,101,265.3	865,925
5	March	1.1097	(0.0267)	0.2967	0.7863	942,290.8	740,923
6	April	1.1982	(0.0267)	0.3026	0.8689	549,747.2	477,675
7	May	1.1982	(0.0267)	0.3026	0.8689	220,775.5	191,832
8	June	1.1982	(0.0267)	0.3026	0.8689	122,696.1	106,611
9	July	1.2637	(0.0267)	0.3075	0.9295	91,522.4	85,070
10	August	1.2637	(0.0267)	0.3075	0.9295	76,668.2	71,263
11	September	1.2637	(0.0267)	0.3075	0.9295	84,334.6	78,389
12	October	1.1733	0.1116	0.1943	1.0906	120,109.7	130,992
13	November 2019	1.1733	0.1116	0.1943	1.0906	<u>409,437.3</u>	<u>446,532</u>
14	Total					5,669,725.1	4,757,454
15	<u>Commercial Choice</u>						
16	December 2018	1.1361	(0.0211)	0.2984	0.8166	526,549.0	429,980
17	January 2019	1.1097	(0.0267)	0.2967	0.7863	586,307.1	461,013
18	February	1.1097	(0.0267)	0.2967	0.7863	645,132.6	507,268
19	March	1.1097	(0.0267)	0.2967	0.7863	538,708.8	423,587
20	April	1.1982	(0.0267)	0.3026	0.8689	313,874.2	272,725
21	May	1.1982	(0.0267)	0.3026	0.8689	131,194.8	113,995
22	June	1.1982	(0.0267)	0.3026	0.8689	83,824.1	72,835
23	July	1.2637	(0.0267)	0.3075	0.9295	67,464.0	62,708
24	August	1.2637	(0.0267)	0.3075	0.9295	62,935.6	58,499
25	September	1.2637	(0.0267)	0.3075	0.9295	67,590.4	62,825
26	October	1.1733	0.1116	0.1943	1.0906	83,988.2	91,598
27	November 2019	1.1733	0.1116	0.1943	1.0906	<u>223,038.7</u>	<u>243,246</u>
28	Total					3,330,607.5	2,800,279
29	<u>Commercial Priority 1 Demand</u>						
30	December 2018	1.1361	(0.0211)	1.1150	105,873.7	118,049	
31	January 2019	1.1097	(0.0267)	1.0830	115,769.3	125,378	
32	February	1.1097	(0.0267)	1.0830	120,920.2	130,957	
33	March	1.1097	(0.0267)	1.0830	105,892.6	114,682	
34	April	1.1982	(0.0267)	1.1715	68,689.8	80,470	
35	May	1.1982	(0.0267)	1.1715	37,455.7	43,879	
36	June	1.1982	(0.0267)	1.1715	25,983.9	30,440	
37	July	1.2637	(0.0267)	1.2370	21,129.2	26,137	
38	August	1.2637	(0.0267)	1.2370	19,217.3	23,772	
39	September	1.2637	(0.0267)	1.2370	21,104.6	26,106	
40	October	1.1733	0.1116	1.2849	27,613.9	35,481	
41	November 2019	1.1733	0.1116	1.2849	62,280.0	<u>80,024</u>	
42	Total				731,930.2	835,375	
43	<u>Industrial Priority 1 Demand</u>						
44	December 2018	1.1361	(0.0211)	1.1150	0.0	0	
45	January 2019	1.1097	(0.0267)	1.0830	0.0	0	
46	February	1.1097	(0.0267)	1.0830	0.0	0	
47	March	1.1097	(0.0267)	1.0830	0.0	0	
48	April	1.1982	(0.0267)	1.1715	0.0	0	
49	May	1.1982	(0.0267)	1.1715	0.0	0	
50	June	1.1982	(0.0267)	1.1715	0.0	0	
51	July	1.2637	(0.0267)	1.2370	0.0	0	
52	August	1.2637	(0.0267)	1.2370	0.0	0	
53	September	1.2637	(0.0267)	1.2370	0.0	0	
54	October	1.1733	0.1116	1.2849	0.0	0	
55	November 2019	1.1733	0.1116	1.2849	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

Columbia Gas of Pennsylvania, Inc.
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2019

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Line No. Description	Total Gas Cost \$
1 Gas Cost Revenue Summary by Customer Class	
2 Residential Revenue	97,295,450
3 Commercial Revenue	35,321,396
4 Industrial Revenue	601,811
5 Residential CAP Revenue	10,920,517
6 Residential Choice Revenue	4,757,454
7 Commercial Choice Revenue	2,800,279
8 Commercial Priority 1	835,375
9 Industrial Priority 1	<u>0</u>
10 Total Gas Cost Revenue	152,532,282

Line No. Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11 Residential Sales	97,295,450	0.637867	108,410,091
12 Commercial Sales	35,321,396	0.231567	39,356,479
13 Industrial Sales	601,811	0.003945	670,481
14 Residential Choice	4,757,454	0.031190	5,300,965
15 Residential CAP	10,920,517	0.071595	12,168,086
16 Commercial Choice	2,800,279	0.018359	3,120,244
17 Commercial Priority 1	835,375	0.005477	930,856
18 Industrial Priority 1	<u>0</u>	<u>0.000000</u>	<u>0</u>
19 Total	152,532,282	1.000000	169,957,202
20 Plus:			
21 Unbilled			(1,911,326)
22 Off-System Sales			<u>3,589,350</u>
23 Total Cost of Gas			171,635,225.75

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2019

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2018	3,821,234.2	0.9789	3,740,606
5	January 2019	4,222,929.9	1.0290	4,345,395
6	February	4,639,684.9	1.0290	4,774,236
7	March	3,917,995.1	1.0290	4,031,617
8	April	2,245,866.0	0.8208	1,843,407
9	May	888,371.4	0.8208	729,175
10	June	509,284.8	0.8208	418,021
11	July	383,678.8	0.8137	312,199
12	August	339,488.2	0.8137	276,242
13	September	369,394.2	0.8137	300,576
14	October	509,484.5	0.7357	374,828
15	November 2019	<u>1,728,341.0</u>	0.7357	<u>1,271,540</u>
16	Total RSS - Rider USP	23,575,753.0		22,417,842
17	Gas Procurement Charge			
18	December 2018	3,390,767.6	0.0695	235,658
19	January 2019	4,222,929.9	0.0695	293,494
20	February	4,639,684.9	0.0695	322,458
21	March	3,917,995.1	0.0695	272,301
22	April	2,245,866.0	0.0695	156,088
23	May	888,371.4	0.0695	61,742
24	June	509,284.8	0.0695	35,395
25	July	383,678.8	0.0695	26,666
26	August	339,488.2	0.0695	23,594
27	September	369,394.2	0.0695	25,673
28	October	509,484.5	0.0695	35,409
29	November 2019	<u>1,728,341.0</u>	0.0695	<u>120,120</u>
30	Total RSS - Gas Procurement Charge	23,145,286.4		1,608,598
31	Merchant Function Charge			
32	December 2018	3,821,234.2	0.0432	165,077
33	January 2019	4,222,929.9	0.0458	193,410
34	February	4,639,684.9	0.0458	212,498
35	March	3,917,995.1	0.0458	179,444
36	April	2,245,866.0	0.0416	93,428
37	May	888,371.4	0.0416	36,956
38	June	509,284.8	0.0416	21,186
39	July	383,678.8	0.0386	14,810
40	August	339,488.2	0.0386	13,104
41	September	369,394.2	0.0386	14,259
42	October	509,484.5	0.0340	17,322
43	November 2019	<u>1,728,341.0</u>	0.0340	<u>58,764</u>
44	Total RSS - Merchant Function Charge	23,575,753.0		1,020,258
45	Rider CC			
46	December 2018	3,390,767.6	0.0010	3,391
47	January 2019	4,222,929.9	0.0010	4,223
48	February	4,639,684.9	0.0010	4,640
49	March	3,917,995.1	0.0010	3,918
50	April	2,245,866.0	0.0010	2,246
51	May	888,371.4	0.0010	888
52	June	509,284.8	0.0010	509
53	July	383,678.8	0.0010	384
54	August	339,488.2	0.0010	339
55	September	369,394.2	0.0010	369
56	October	509,484.5	0.0010	509
57	November 2019	<u>1,728,341.0</u>	0.0010	<u>1,728</u>
58	Total RSS - Rider CC	23,145,286.4		23,144

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2019

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 Schedule No. 9
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 Witness: M.J. Bell

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule CAP- Residential Sales Service CAP</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2018	430,466.6	0.0000	0
5	January 2019	466,968.8	0.0000	0
6	February	509,270.2	0.0000	0
7	March	442,297.1	0.0000	0
8	April	272,524.9	0.0000	0
9	May	113,523.6	0.0000	0
10	June	56,032.9	0.0000	0
11	July	38,151.3	0.0000	0
12	August	30,154.3	0.0000	0
13	September	33,809.4	0.0000	0
14	October	56,882.3	0.0000	0
15	November 2019	<u>196,482.4</u>	0.0000	<u>0</u>
16	Total CAP - Rider USP	2,646,563.8		0
17	Gas Procurement Charge			
18	December 2018	430,466.6	0.0695	29,917
19	January 2019	466,968.8	0.0695	32,454
20	February	509,270.2	0.0695	35,394
21	March	442,297.1	0.0695	30,740
22	April	272,524.9	0.0695	18,940
23	May	113,523.6	0.0695	7,890
24	June	56,032.9	0.0695	3,894
25	July	38,151.3	0.0695	2,652
26	August	30,154.3	0.0695	2,096
27	September	33,809.4	0.0695	2,350
28	October	56,882.3	0.0695	3,953
29	November 2019	<u>196,482.4</u>	0.0695	<u>13,656</u>
30	Total CAP - Gas Procurement Charge	2,646,563.8		183,936
31	Merchant Function Charge			
32	December 2018	430,466.6	0.0432	18,596
33	January 2019	466,968.8	0.0458	21,387
34	February	509,270.2	0.0458	23,325
35	March	442,297.1	0.0458	20,257
36	April	272,524.9	0.0416	11,337
37	May	113,523.6	0.0416	4,723
38	June	56,032.9	0.0416	2,331
39	July	38,151.3	0.0386	1,473
40	August	30,154.3	0.0386	1,164
41	September	33,809.4	0.0386	1,305
42	October	56,882.3	0.0340	1,934
43	November 2019	<u>196,482.4</u>	0.0340	<u>6,680</u>
44	Total CAP - Merchant Function Charge	2,646,563.8		114,512
45	Rider CC			
46	December 2018	430,466.6	0.0000	0
47	January 2019	466,968.8	0.0010	467
48	February	509,270.2	0.0010	509
49	March	442,297.1	0.0010	442
50	April	272,524.9	0.0010	273
51	May	113,523.6	0.0010	114
52	June	56,032.9	0.0010	56
53	July	38,151.3	0.0010	38
54	August	30,154.3	0.0010	30
55	September	33,809.4	0.0010	34
56	October	56,882.3	0.0010	57
57	November 2019	<u>196,482.4</u>	0.0010	<u>196</u>
58	Total CAP - Rider CC	2,646,563.8		2,216

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2019

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Line No.	Description	Volumes (1) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2018	582,379.5	0.0695	40,475
4	January 2019	672,853.4	0.0695	46,763
5	February	778,652.9	0.0695	54,116
6	March	643,454.9	0.0695	44,720
7	April	355,561.6	0.0695	24,712
8	May	131,496.2	0.0695	9,139
9	June	74,862.1	0.0695	5,203
10	July	59,270.1	0.0695	4,119
11	August	56,750.8	0.0695	3,944
12	September	64,265.4	0.0695	4,466
13	October	83,189.9	0.0695	5,782
14	November 2019	<u>270,195.7</u>	0.0695	<u>18,779</u>
15	Total SGSS - Gas Procurement Charge	3,772,932.5		262,218
16	Merchant Function Charge			
17	December 2018	582,379.5	0.0084	4,892
18	January 2019	672,853.4	0.0097	6,527
19	February	778,652.9	0.0097	7,553
20	March	643,454.9	0.0097	6,242
21	April	355,561.6	0.0088	3,129
22	May	131,496.2	0.0088	1,157
23	June	74,862.1	0.0088	659
24	July	59,270.1	0.0081	480
25	August	56,750.8	0.0081	460
26	September	64,265.4	0.0081	521
27	October	83,189.9	0.0072	599
28	November 2019	<u>270,195.7</u>	0.0072	<u>1,945</u>
29	Total SGSS - Merchant Function Charge	3,772,932.5		34,164
30	Rider CC			
31	December 2018	582,379.5	0.0010	582
32	January 2019	672,853.4	0.0010	673
33	February	778,652.9	0.0010	779
34	March	643,454.9	0.0010	643
35	April	355,561.6	0.0010	356
36	May	131,496.2	0.0010	131
37	June	74,862.1	0.0010	75
38	July	59,270.1	0.0010	59
39	August	56,750.8	0.0010	57
40	September	64,265.4	0.0010	64
41	October	83,189.9	0.0010	83
42	November 2019	<u>270,195.7</u>	0.0010	<u>270</u>
43	Total SGSS - Rider CC	3,772,932.5		3,772
44	Pipeline Refund/Penalty Credits			
45	December 2018	582,379.5	(0.3140)	(182,867)
46	January 2019	672,853.4	(0.3140)	(211,276)
47	February	778,652.9	(0.3140)	(244,497)
48	March	643,454.9	(0.3140)	(202,045)
49	April	355,561.6	0.0000	0
50	May	131,496.2	0.0000	0
51	June	74,862.1	0.0000	0
52	July	59,270.1	0.0035	207
53	August	56,750.8	0.0035	199
54	September	64,265.4	0.0035	225
55	October	83,189.9	0.0035	291
56	November 2019	<u>270,195.7</u>	0.0035	<u>946</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,772,932.5		(838,817)

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2018	602,349.7	0.0695	41,863
4	January 2019	667,805.7	0.0695	46,412
5	February	726,797.4	0.0695	50,512
6	March	612,971.0	0.0695	42,601
7	April	371,916.8	0.0695	25,848
8	May	171,440.1	0.0695	11,915
9	June	112,391.5	0.0695	7,811
10	July	92,475.2	0.0695	6,427
11	August	85,149.2	0.0695	5,918
12	September	93,595.5	0.0695	6,505
13	October	119,595.3	0.0695	8,312
14	November 2019	<u>274,557.1</u>	0.0695	<u>19,082</u>
15	Total SGSS - Gas Procurement Charge	3,931,044.5		273,206
16	Merchant Function Charge			
17	December 2018	602,349.7	0.0084	5,060
18	January 2019	667,805.7	0.0097	6,478
19	February	726,797.4	0.0097	7,050
20	March	612,971.0	0.0097	5,946
21	April	371,916.8	0.0088	3,273
22	May	171,440.1	0.0088	1,509
23	June	112,391.5	0.0088	989
24	July	92,475.2	0.0081	749
25	August	85,149.2	0.0081	690
26	September	93,595.5	0.0081	758
27	October	119,595.3	0.0072	861
28	November 2019	<u>274,557.1</u>	0.0072	<u>1,977</u>
29	Total SGSS - Merchant Function Charge	3,931,044.5		35,340
30	Rider CC			
31	December 2018	602,349.7	0.0010	602
32	January 2019	667,805.7	0.0010	668
33	February	726,797.4	0.0010	727
34	March	612,971.0	0.0010	613
35	April	371,916.8	0.0010	372
36	May	171,440.1	0.0010	171
37	June	112,391.5	0.0010	112
38	July	92,475.2	0.0010	92
39	August	85,149.2	0.0010	85
40	September	93,595.5	0.0010	94
41	October	119,595.3	0.0010	120
42	November 2019	<u>274,557.1</u>	0.0010	<u>275</u>
43	Total SGSS - Rider CC	3,931,044.5		3,931
44	Pipeline Refund/Penalty Credits			
45	December 2018	602,349.7	(0.3140)	(189,138)
46	January 2019	667,805.7	(0.3140)	(209,691)
47	February	726,797.4	(0.3140)	(228,214)
48	March	612,971.0	(0.3140)	(192,473)
49	April	371,916.8	0.0000	0
50	May	171,440.1	0.0000	0
51	June	112,391.5	0.0000	0
52	July	92,475.2	0.0035	324
53	August	85,149.2	0.0035	298
54	September	93,595.5	0.0035	328
55	October	119,595.3	0.0035	419
56	November 2019	<u>274,557.1</u>	0.0035	<u>961</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,931,044.5		(817,186)

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2018	140,672.9	0.0695	9,777
4	January 2019	160,674.7	0.0695	11,167
5	February	175,066.6	0.0695	12,167
6	March	143,040.4	0.0695	9,941
7	April	104,515.6	0.0695	7,264
8	May	48,320.5	0.0695	3,358
9	June	14,086.3	0.0695	979
10	July	30,332.2	0.0695	2,108
11	August	28,576.7	0.0695	1,986
12	September	29,646.6	0.0695	2,060
13	October	37,455.7	0.0695	2,603
14	November 2019	<u>80,952.9</u>	0.0695	<u>5,626</u>
15	Total LGSS - Gas Procurement Charge	993,341.1		69,036
16	Pipeline Refund/Penalty Credits			
17	December 2018	140,672.9	(0.3140)	(44,171)
18	January 2019	160,674.7	(0.3140)	(50,452)
19	February	175,066.6	(0.3140)	(54,971)
20	March	143,040.4	(0.3140)	(44,915)
21	April	104,515.6	0.0000	0
22	May	48,320.5	0.0000	0
23	June	14,086.3	0.0000	0
24	July	30,332.2	0.0035	106
25	August	28,576.7	0.0035	100
26	September	29,646.6	0.0035	104
27	October	37,455.7	0.0035	131
28	November 2019	<u>80,952.9</u>	0.0035	<u>283</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	993,341.1		(193,785)
30	Component Tariff Sales Summary by Customer Class			
31	Residential Gas Procurement Charge			1,792,534
32	Residential Merchant Function Charge			1,134,770
33	Residential Rider CC			25,360
34	Small General Sales Service Gas Procurement Charge			331,254
35	Small General Sales Service Merchant Function Charge			69,504
36	Small General Sales Service Rider CC			7,703
37	Small General Sales Service Pipeline Refund/Penalty Credits			(817,186)
38	Large General Sales Service Gas Procurement Charge			273,206
39	Large General Sales Service Pipeline Refund/Penalty Credits			(193,785)
40	Total Sales Service - Gas Procurement Charge			2,396,994
41	Total Sales Service - Merchant Function Charge			1,204,274
42	Total Sales Service - Rider CC			33,063
43	Total Sales Service - Pipeline Refund/Penalty Credits			(1,010,971)

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2018	932,906.3	0.9789	913,222
5	January 2019	1,017,971.7	1.0290	1,047,493
6	February	1,101,265.3	1.0290	1,133,202
7	March	942,290.8	1.0290	969,617
8	April	549,747.2	0.8208	451,233
9	May	220,775.5	0.8208	181,213
10	June	122,696.1	0.8208	100,709
11	July	91,522.4	0.8137	74,472
12	August	76,668.2	0.8137	62,385
13	September	84,334.6	0.8137	68,623
14	October	120,109.7	0.7357	88,365
15	November 2019	<u>409,437.3</u>	0.7357	<u>301,223</u>
16	Total RDS - Rider USP	5,669,725.1		5,391,757
17	Rider CC:			
18	December 2018	932,906.3	0.0010	933
19	January 2019	1,017,971.7	0.0010	1,018
20	February	1,101,265.3	0.0010	1,101
21	March	942,290.8	0.0010	942
22	April	549,747.2	0.0010	550
23	May	220,775.5	0.0010	221
24	June	122,696.1	0.0010	123
25	July	91,522.4	0.0010	92
26	August	76,668.2	0.0010	77
27	September	84,334.6	0.0010	84
28	October	120,109.7	0.0010	120
29	November 2019	409,437.3	0.0010	<u>409</u>
30	Total RDS - Rider CC	5,669,725.1		5,670
31	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32	Rider CC:			
33	December 2018	526,549.0	0.0010	527
34	January 2019	586,307.1	0.0010	586
35	February	645,132.6	0.0010	645
36	March	538,708.8	0.0010	539
37	April	313,874.2	0.0010	314
38	May	131,194.8	0.0010	131
39	June	83,824.1	0.0010	84
40	July	67,464.0	0.0010	67
41	August	62,935.6	0.0010	63
42	September	67,590.4	0.0010	68
43	October	83,988.2	0.0010	84
44	November 2019	<u>223,038.7</u>	0.0010	<u>223</u>
45	Total SCD - Rider CC	3,330,607.5		3,331
46	Pipeline Refund/Penalty Credits			
47	December 2018	526,549.0	(0.3140)	(165,336)
48	January 2019	586,307.1	(0.3140)	(184,100)
49	February	645,132.6	(0.3140)	(202,572)
50	March	538,708.8	(0.3140)	(169,155)
51	April	313,874.2	0.0000	0
52	May	131,194.8	0.0000	0
53	June	83,824.1	0.0000	0
54	July	67,464.0	0.0035	236
55	August	62,935.6	0.0035	220
56	September	67,590.4	0.0035	237
57	October	83,988.2	0.0035	294
58	November 2019	<u>223,038.7</u>	0.0035	<u>781</u>
59	Total SGSS - Pipeline Refund/Penalty Credits	3,330,607.5		(719,395)

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1	<u>Rate Schedule SGDS (≤ 6,440 Therms Annually)</u>			
2	Rider CC:			
3	December 2018	37,070.3	0.0010	37
4	January 2019	42,284.0	0.0010	42
5	February	48,569.8	0.0010	49
6	March	39,964.4	0.0010	40
7	April	21,440.1	0.0010	21
8	May	7,714.4	0.0010	8
9	June	4,686.3	0.0010	5
10	July	3,280.8	0.0010	3
11	August	2,770.0	0.0010	3
12	September	3,203.4	0.0010	3
13	October	4,214.6	0.0010	4
14	November 2019	14,867.0	0.0010	<u>15</u>
15	Total SGDS - Rider CC	230,065.1		230
16	Pipeline Refund/Penalty Credits - SGDS Priority One			
17	December 2018	5,181.7	(0.3140)	(1,627)
18	January 2019	5,675.2	(0.3140)	(1,782)
19	February	6,019.0	(0.3140)	(1,890)
20	March	5,128.1	(0.3140)	(1,610)
21	April	3,218.0	0.0000	0
22	May	1,575.3	0.0000	0
23	June	1,129.1	0.0000	0
24	July	897.0	0.0035	3
25	August	799.0	0.0035	3
26	September	944.3	0.0035	3
27	October	1,146.9	0.0035	4
28	November 2019	<u>2,760.0</u>	0.0035	<u>10</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	34,473.6		(6,886)
30	<u>Rate Schedule SGDS (< 6,440 to ≤ 64,400 Therms Annually)</u>			
31	Rider CC:			
32	December 2018	554,892.6	0.0010	555
33	January 2019	603,248.8	0.0010	603
34	February	660,712.2	0.0010	661
35	March	561,465.9	0.0010	561
36	April	347,420.1	0.0010	347
37	May	167,418.0	0.0010	167
38	June	113,360.0	0.0010	113
39	July	90,296.6	0.0010	90
40	August	84,591.4	0.0010	85
41	September	94,282.7	0.0010	94
42	October	118,229.3	0.0010	118
43	November 2019	<u>280,043.0</u>	0.0010	<u>280</u>
44	Total SGDS - Rider CC	3,675,960.6		3,674
45	Pipeline Refund/Penalty Credits - SGDS Priority One			
46	December 2016	100,692.0	(0.3140)	(31,617)
47	January 2017	110,094.1	(0.3140)	(34,570)
48	February	114,901.2	(0.3140)	(36,079)
49	March	100,764.5	(0.3140)	(31,640)
50	April	65,471.8	0.0000	0
51	May	35,880.4	0.0000	0
52	June	24,854.8	0.0000	0
53	July	20,232.2	0.0035	71
54	August	18,418.3	0.0035	64
55	September	20,160.3	0.0035	71
56	October	26,467.0	0.0035	93
57	November 2017	<u>59,520.0</u>	0.0035	<u>208</u>
58	Total SGDS - Pipeline Refund/Penalty Credits	697,456.6		(133,399)

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Tariff Sales Summary by Customer Class				
2	Residential Choice Rider CC			5,670
3	Small Commercial Distribution Choice Rider CC			3,331
4	Small General Distribution Service Rider CC			3,904
5	Total Choice and Distribution Rider CC			12,905
6	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			(719,395)
7	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			(140,285)
8	Total Choice and Distribution Pipeline Refund/Penalty Credits			(859,680)
6	Residential Sales	22,417,842	0.806119	25,465,863
7	Residential Choice	<u>5,391,757</u>	<u>0.193881</u>	<u>6,124,836</u>
8	Total	27,809,599	1.000000	31,590,699
	Plus:			
9	Unbilled			<u>(842,000)</u>
10	Total USP (per Exhibit 4, Schedule 2, Page 34, Line 1)			30,748,699

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,789,112		23.00	87,149,576	
3	Commodity Charge:					
4	All Gas Consumed		26,247,056.8	7.3323	192,451,295	
5	Rider USP - Universal Service Plan		26,247,056.8	0.8300	21,785,057	
6	Rider CC - Customer Choice		26,247,056.8	0.0010	26,247	
7	Gas Procurement Charge		26,247,056.8	0.0102	<u>267,720</u>	
8	Subtotal				301,679,895	
9	STAS				0	
10	Base Rate Revenue				301,679,895	
11	Gas Cost		26,247,056.8	3.4808	91,360,755	
12	Merchant Function Charge		<u>26,247,056.8</u>	0.0304	<u>797,911</u>	
13	Total Rate Schedule RSS	3,789,112	26,247,056.8		393,838,561	15.0051
14 Rate Schedule CAP - Residential Sales Service CAP						
15	Customer Charge	280,384		23.00	6,448,832	
16	Commodity Charge:					
17	All Gas Consumed		2,629,732.3	7.3323	19,281,986	
18	Redistribution of CAP Shortfall resulting from proposed rates				<u>(4,751,104)</u>	
19	Gas Procurement Charge		2,629,732.3	0.0102	<u>26,823</u>	
20	Subtotal				21,006,537	
21	STAS				0	
22	Base Rate Revenue				21,006,537	
23	Gas Cost		2,629,732.3	3.4808	9,153,572	
24	Merchant Function Charge		<u>2,629,732.3</u>	0.0304	<u>79,944</u>	
25	Total Rate Schedule CAP	280,384	2,629,732.3		30,240,053	
26 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	258,476		30.00	7,754,280	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		3,781,223.5	5.4497	20,606,534	
31	Rider CC - Customer Choice		3,781,223.5	0.0010	3,781	
32	Gas Procurement Charge		3,781,223.5	0.0102	<u>38,568</u>	
33	Subtotal				28,403,163	
34	STAS				0	
35	Base Rate Revenue				28,403,163	
36	Gas Cost		3,781,223.5	3.4808	13,161,683	
37	Merchant Function Charge		<u>3,781,223.5</u>	0.0062	<u>23,444</u>	
38	Total Rate Schedule SGSS	258,476	3,781,223.5		41,588,290	10.9986
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	35,110		60.00	2,106,600	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		3,915,895.9	4.7467	18,587,583	
44	Rider CC - Customer Choice		3,915,895.9	0.0010	3,916	
45	Gas Procurement Charge		3,915,895.9	0.0102	39,942	
46	Subtotal				20,738,041	
47	STAS				0	
48	Base Rate Revenue				20,738,041	
49	Gas Cost		3,915,895.9	3.4808	13,630,450	
50	Merchant Function Charge		<u>3,915,895.9</u>	0.0062	<u>24,279</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	35,110	3,915,895.9		34,392,770	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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Line No.	Description	Bills (1) <small>(Ex 3, Sch 2)</small>	Volumes (2) Dth <small>(Ex 3, Sch 3)</small>	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		70,864.2	0.0937	6,640	
6	Subtotal				20,428	
7	STAS				0	
8	Base Rate Revenue				20,428	
9	Gas Cost - Commodity		70,864.2	(workpaper)	216,703	
10	Gas Cost - Demand		660.0		4,876	
11	Total Rate Schedule NSS	12	70,864.2		242,007	3.4151
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	627		290.00	181,830	
15	> 110,000 to <= 540,000 Therms Annually	445		940.00	418,300	
16	> 540,000 to <= 1,074,000 Therms Annually	0		2,420.00	0	
17	> 1,074,000 to <= 3,400,000 Therms Annually	0		3,760.00	0	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		7,250.00	0	
19	> 7,500,000. Therms Annually	0		10,730.00	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		419,409.2	3.3081	1,387,448	
22	> 110,000 to <= 540,000 Therms Annually		576,291.7	3.0928	1,782,355	
23	> 540,000 to <= 1,074,000 Therms Annually		0.0	1.8048	0	
24	> 1,074,000 to <= 3,400,000 Therms Annually		0.0	1.6010	0	
25	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	1.4367	0	
26	> 7,500,000. Therms Annually		0.0	0.8548	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		995,700.9	0.0102	10,156	
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0102	0	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,780,089	
32	Gas Cost - ≤ 540,000 Therms Annually		995,700.9	3.4808	3,465,836	
33	Gas Cost - > 540,000 Therms Annually		0.0	3.4808	0	
34	Total Rate Schedule LGSS	1,072	995,700.9		7,245,925	7.2772
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				300,580,585	
37	STAS				0	
38	Rider USP				21,785,057	
39	Merchant Function Charge				877,855	
40	Gas Procurement Charge				294,543	
41	Rider CC				26,247	
42	Gas Cost				100,514,327	
43	Total Residential Sales	4,069,496	28,876,789.1		424,078,614	
44	Base Rate Revenue				49,054,997	
45	STAS				0	
46	Merchant Function Charge				47,723	
47	Gas Procurement Charge				78,510	
48	Rider CC				7,697	
49	Gas Cost				26,792,133	
50	Total Small General Sales	293,586	7,697,119		75,981,060	
51	Base Rate Revenue				20,428	
52	STAS				0	
53	Gas Cost				221,579	
54	Total Negotiated Sales	12	70,864.2		242,007	
55	Base Rate Revenue				3,769,933	
56	STAS				0	
57	Gas Procurement Charge				10,156	
58	Gas Cost				3,465,836	
59	Total Large General Sales	1,072	995,700.9		7,245,925	
60	Total Tariff Sales	4,364,166	37,640,473.6		507,547,606	

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	762,084		23.00	17,527,932	
3	Commodity Charge:					
4	All Gas Consumed		5,629,583.6	7.3323	41,277,796	
5	Rider USP - Universal Service Plan		5,629,583.6	0.8300	4,672,554	
6	Rider CC		5,629,583.6	0.0010	<u>5,630</u>	
7	Subtotal				63,483,912	
8	STAS				<u>0</u>	
9	Base Rate Revenue				63,483,912	
10	Gas Cost		<u>5,629,583.6</u>	1.0763	<u>6,059,121</u>	
11	Total Rate Schedule RDS	762,084	5,629,583.6		69,543,033	12.3531
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	105,327		30.00	3,159,810	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,619,685.3	5.4497	8,826,799	
17	Rider CC		1,619,685.3	0.0010	<u>1,620</u>	
18	Subtotal				11,988,229	
19	STAS				<u>0</u>	
20	Base Rate Revenue				11,988,229	
21	Gas Cost		<u>1,619,685.3</u>	1.0763	<u>1,743,267</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	105,327	1,619,685.3		13,731,496	8.4779
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	15,123		60.00	907,380	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,691,963.0	4.7467	8,031,241	
28	Rider CC		1,691,963.0	0.0010	<u>1,692</u>	
29	Subtotal				8,940,313	
30	STAS				<u>0</u>	
31	Base Rate Revenue				8,940,313	
32	Gas Cost		1,691,963.0	1.0763	<u>1,821,060</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,123	1,691,963.0		10,761,373	6.3603
34 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	10,150		30.00	304,500	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		34,369.9	5.3413	183,580	
40	All Other - Aggregation					
41	Less Than 6,440 Therms Annually		<u>193,741.6</u>	5.3413	1,034,832	
42	Rider CC		228,111.5	0.0010	<u>228</u>	
43	Subtotal				1,523,140	
44	STAS				<u>0</u>	
45	Subtotal				1,523,140	
46	Priority 1 Gas Cost		<u>34,369.9</u>	1.2724	<u>43,732</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	10,150	228,111.5		1,566,872	6.8689

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,721		60.00	1,183,260	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		696,381.8	4.6384	3,230,097	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,966,864.6</u>	4.6384	13,761,505	
9	Rider CC		3,663,246.4	0.0010	<u>3,663</u>	
10	Subtotal				18,178,525	
11	STAS				0	
12	Subtotal				18,178,525	
13	Priority 1 Gas Cost		696,381.8	1.2724	<u>886,076</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,721	3,663,246.4		19,064,601	5.2043
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	2,130		290.00	617,700	
18	> 110,000 to ≤ 540,000 Therms Annually	2,649		940.00	2,490,060	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,472,401.6	3.3081	4,870,852	
21	> 110,000 to ≤ 540,000 Therms Annually		4,980,816.9	3.0928	15,404,671	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>14,430.0</u>	2.6289	<u>37,935</u>	
22	Subtotal		6,467,648.5		23,421,218	
23	STAS				0	
23	Total Rate Schedule SDS	4,779	6,467,648.5		23,421,218	3.6213
24	<u>Rate Schedule LDS - Large Distribution Service</u>					
25	Customer Charge:					
26	> 540,000 to ≤ 1,074,000 Therms Annually	469		2,420.00	1,134,980	
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		3,760.00	1,176,880	
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		7,250.00	261,000	
29	> 7,500,000 Therms Annually	<u>12</u>		10,730.00	<u>128,760</u>	
30	Total	830			2,701,620	
31	Commodity Charge:					
32	> 540,000 to ≤ 1,074,000 Therms Annually		3,073,535.9	1.8048	5,547,118	
33	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,317,461.1	1.6010	8,513,255	
34	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,178,227.0	1.4367	1,692,759	
35	> 7,500,000 Therms Annually		<u>1,099,939.0</u>	0.8548	<u>940,228</u>	
36	Total Deliveries		10,669,163.0		16,693,360	
37	Subtotal				19,394,980	
38	STAS				0	
39	Total Rate Schedule LDS	830	10,669,163.0		19,394,980	1.8179
40	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
41	Customer Charge:					
42	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
43	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
46	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
47	Total	24			19,420	
48	Commodity Charge:					
49	All Gas Consumed		154,857.6	0.0937	14,510	
50	Subtotal				33,930	
51	STAS				0	
52	Total Rate Schedule MLDS - Class I	24	154,857.6		33,930	0.2191

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
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	24		4,096.00	98,304	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	24			98,304	
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		944,095.0	0.3874	365,742	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		944,095.0		464,046	
12	Subtotal				464,046	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	24	944,095.0		464,046	0.4915
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		30.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		60.00	2,160	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	24		290.00	6,960	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	36		940.00	33,840	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,420.00	29,040	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	12		3,760.00	45,120	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,250.00	0	
24	LDS > 7,500,000 Therms Annually	0		10,730.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	144			254,136	
34	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,579,493	
35	Commodity Charge:					
36	All Gas Consumed		14,343,266.5	<i>(workpaper)</i>	<u>3,093,699</u>	
37	Subtotal				4,927,328	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	360	14,343,266.5		4,927,328	

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Transportation Summary by Customer Class						
2	Base Rate Revenue				58,805,728	
3	STAS				0	
4	Rider USP				4,672,554	
5	Rider CC				5,630	
6	Gas Cost				<u>6,059,121</u>	
7	Total Residential Distribution Service	762,084	5,629,583.6		69,543,033	
8	Base Rate Revenue				40,623,004	
9	STAS				0	
10	Rider CC				7,203	
11	Gas Cost				<u>4,494,135</u>	
12	Total Small General Distribution Service (SCD, SGDS)	150,321	7,203,006.2		45,124,342	
13	Base Rate Revenue				23,421,218	
14	STAS				0	
15	Total Small Distribution Service	4,779	0,407,648.5		23,421,218	
16	Base Rate Revenue				19,394,980	
17	STAS				0	
18	Total Large Distribution Service	830	10,669,163.0		19,394,980	
19	Base Rate Revenue				497,976	
20	STAS				0	
21	Total Main Line Distribution Service	48	1,098,952.6		497,976	
22	Base Rate Revenue				4,927,328	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	360	14,343,266.5		4,927,328	
25	Total Distribution Service	918,422	45,411,620.4		162,908,877	
26 Total Company Throughput						
		5,282,588	83,052,094.0		670,456,483	
27 Other Operating Revenue						
28	487 - Forfeited Discounts				1,092,445	
29	488 - Miscellaneous Service Revenues				225,882	
30	493 - Rent from Gas Property				1,213	
31	495 - Prior Yr. Rate Refund - Net.				0	
32	495 - Off System Sales				0	
33	495 - Other Gas Revenues - Other				153,111	
34	496 - Provision For Rate Refunds				<u>0</u>	
35	Total Other Operating Revenue				1,472,650	
36 Total Company Revenue						
					671,929,133	