

Columbia Gas of Pennsylvania, Inc.
2020 General Rate Case
Docket No. R-2020-3018835
Standard Filing Requirements
Exhibits 101-108
Volume 6 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52(c)

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

Response:

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

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

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

Response:

Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2017 through November 2019.

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. RATE OF RETURN
C. GAS UTILITIES ONLY

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

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2019.

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

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2018 and 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

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

Response:

Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2017, 2018 and 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

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

Response:

Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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 yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any other deferred accounts that affect operating results

Response:

Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

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

Response:

Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2016, 2017, 2018, and the eleven months ended November 30, 2019.

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

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

Response:

Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2019 and December 1, 2018.

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

Response:

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

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

Response:

Effective with the 2017 federal return the Company follows the book method of accounting resulting in \$0 Deferred Income Taxes on deferred purchase gas costs as of December 31, 2017 and forward.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (b)

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

Response:

Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2020 (future test year) and twelve months ending December 31, 2021 (fully projected future test year).

53.52 (c)

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

Response:

Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2020 (future test year) and twelve months ending December 31, 2021 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2020 (future test year) and twelve months ending December 31, 2021 (fully projected future test year).

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

22. a. Provide Operating Income claims under:
- (i) Present Rates
 - (ii) Pro forma 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) Pro forma Present Rates
 - (iii) Proposed Rates

Response:

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

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

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

Response:

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

Refer to Exhibit No.2, Schedule No. 4, for the Income Statement per books at November 30, 2019.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2021

Line No.	Description	Reference	TME November 30, 2019 Per Books (2) \$	HTY Adjustments @ Present Rates (3) \$	Pro Forma Historic Test Year @ Present Rates (4) \$	FTY Adjustments @ Present Rates (5) \$	Pro Forma Future Test Year @ Present Rates (6) \$	FPFTY Adjustments @ Present Rates (7) \$	Pro Forma Fully Projected Future Test Year @ Present Rates (8) \$	Adjustments @ Proposed Rates (9) \$	FPFTY @ Proposed Rates (10) \$
1	Operation Revenues										
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3 / 103	401,921,460	2,259,240	404,180,700	2,627,538	406,808,238	144,252	406,952,490	97,646,819	504,599,309
3	Fuel Revenues	Exhibit 3 / 103	168,425,619	(26,878,488)	141,547,131	(2,638,564)	138,908,567	26,409	138,934,976	-	138,934,976
4	Rider USP	Exhibit 3 / 103	30,748,699	(8,996,079)	21,752,620	328,676	22,081,296	(110,682)	21,970,614	4,752,145	26,722,759
5	Gas Procurement Charge	Exhibit 3 / 103	2,396,994	214,093	2,611,087	(95,594)	2,515,493	8,205	2,523,698	(2,153,314)	370,384
6	Merchant Function Charge	Exhibit 3 / 103	1,204,274	(278,696)	925,578	(63,446)	862,132	5,258	867,390	-	867,390
7	Rider CC	Exhibit 3 / 103	45,968	809	46,777	803	47,580	(269)	47,311	-	47,311
8	Pipeline Penalty Refund	Exhibit 3	(1,870,651)	1,870,651	-	-	-	-	-	-	-
9	Total Sales and Transportation Revenue		602,872,363	(31,808,470)	571,063,893	159,413	571,223,306	73,173	571,296,479	100,245,650	671,542,129
10	Off System Sales Revenue	Exhibit 3 / 103	3,589,350	(3,589,350)	-	-	-	-	-	-	-
11	Late Payment Fees	Exhibit 3 / 103	1,080,703	11,742	1,092,445	305	1,092,750	140	1,092,890	191,770	1,284,660
12	Other Operating Revenues (Excl. Transportation)	Exhibit 3 / 103	376,768	3,438	380,205	-	380,205	-	380,205	-	380,205
13	Total Operating Revenues		607,919,184	(35,382,641)	572,536,543	159,718	572,696,261	73,313	572,769,574	100,437,420	673,206,994
14	Operating Revenue Deductions										
15	Gas Supply Expense	Exhibit 3 / 103	168,425,619	(26,878,488)	141,547,131	(2,638,564)	138,908,567	26,409	138,934,976	-	138,934,976
16	Off System Sales Expense	Exhibit 3 / 103	3,589,350	(3,589,350)	-	-	-	-	-	-	-
17	Gas Used in Company Operations		(379,743)	379,743	-	-	-	-	-	-	-
18	Operating and Maintenance Expense	Exhibit 4 / 104	188,447,880	1,178,920	189,626,800	(3,163,309)	186,463,491	11,810,552	198,274,043	1,140,336	199,414,380
19	Depreciation and Amortization	Exhibit 5 / 105	65,429,359	6,041,289	71,470,648	10,012,085	81,482,733	12,665,989	94,148,722	-	94,148,722
20	Net Salvage Amortized	Exhibit 5 / 105	5,815,758	(1,156,923)	4,658,835	(219,055)	4,439,780	244,287	4,684,067	-	4,684,067
21	Taxes Other Than Income Taxes	Exhibit 6 / 106	3,514,764	216,652	3,731,416	(75,234)	3,656,182	173,221	3,829,403	-	3,829,403
22	Total Operating Revenue Deductions		434,842,987	(23,808,157)	411,034,830	3,915,923	414,950,753	24,920,458	439,871,212	1,140,336	441,011,548
23	Operating Income Before Income Taxes		173,076,197	(11,574,483)	161,501,713	(3,756,205)	157,745,508	(24,847,145)	132,898,363	99,297,084	232,195,447
24	Income Taxes	Exhibit 7 / 107	24,860,731	4,995,237	29,855,968	(5,190,301)	24,665,667	(8,153,709)	16,511,958	24,307,028	40,818,986
25	Investment Tax Credit	Exhibit 7 / 107	(299,568)	-	(299,568)	12,456	(287,112)	29,697	(257,415)	-	(257,415)
26	Operating Income		148,515,034	(16,569,720)	131,945,313	1,421,640	133,366,953	(16,723,133)	116,643,820	74,990,056	191,633,876
27	Rate Base	Exhibit 8 / 108	1,966,199,619	(115,661,862)	1,850,537,758	205,474,499	2,056,012,257	345,414,762	2,401,427,019	-	2,401,427,019
28	% Rate of Return Earned on Rate Base		7.55%		7.13%		6.49%		4.86%		7.98%

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

FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2021

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
<u>FTY Calculation</u>		
1	Rate Base	2,056,012,257
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.050%</u>
4	Interest Expense	<u>42,148,251</u>
<u>FPFTY Calculation</u>		
5	Rate Base	2,401,427,019
6	Weighted Cost of Short &	
7	Long Term Debt	<u>2.050%</u>
8	Interest Expense	<u>49,229,254</u>

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

FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2021

Line No.	Description	Detail	Amount
			(1)
			\$
1	Proforma Rate Base at Present Rates		2,401,427,019
2	Return on Rate Base		7.980%
3	Total Requirement		191,633,876
4	Less: Net Operating Income at Present Rates		116,643,820
5	Net Required Operating Income		74,990,056
6	Revenue Conversion Factor		1.33934318
7	Gross Revenue Requirement		100,437,420
8	Revenue Conversion Factor:		
9	Operating Revenue		1.00000000
10	Plus: Late Payments		0.00191300
11	Less: Uncollectibles		0.01135370
12	Income Before State Taxes		0.99055930
13	State Income Tax Effect Tax Rate		0.04588536
14	Less: State Income Tax		0.04545217
15	Income Before Federal Taxes		0.94510713
16	Less: Federal Tax @ 21%		0.19847250
17	Adjusted Operating Income		0.74663463
18	Revenue Conversion Factor		1.33934318

**Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments**

FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2021

Line No.	Description	Amount
		(1) \$
1	Additional Revenue Requirement	100,245,650
2	Plus: Late Payments	191,770
3	Total Revenue Requirement	100,437,420
4	Less: Uncollectible Accounts Expense	
5	Line 3 X Uncollectible Rate	1,140,336
6	Income Before State Income Tax	99,297,084
7	State Income Taxes	
8	Exh 107, Pg 17, Col 3 Less Exh 107, Pg 17, Col 2	4,372,962
9	Income Before Federal Income Tax	94,924,122
10	Federal Income Taxes	
11	Line 9 Times 21%	19,934,066
12	Net Required Operating Income	74,990,056

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

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

Response:

See Exhibit No. 2, Schedule No. 5.

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

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

Response:

Columbia Gas of Pennsylvania has no 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:

Pennsylvania jurisdictional data does not include other state data.

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

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

Response:

See Exhibit No. 2, Schedule No. 7.

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52(a)

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

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

Response:

See Exhibit No. 3.

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

Response:

See Exhibit No. 103, Pages 8 through 9.

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2019. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2021, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2021, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

Response: See Exhibit No. 103, page 14.

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

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

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

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

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
 Page 6 of 15
 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,562,409	24,197,458.0	309,881,745	54,849,354	364,731,099
3	Rate Schedule CAP - Residential Sales Service CAP					
4	Residential Distributed Service	264,069	2,430,254.1	27,892,120	(192,429)	27,699,691
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	298,601	8,491,874.2	72,668,573	10,283,936	82,952,509
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	69,300.0	237,076	0	237,076
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	1,072	1,074,559.0	7,001,353	774,788	7,776,141
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,826,478	26,627,712.1	337,773,865	54,656,925	392,430,790
13	Total Small General Sales Service	298,601	8,491,874.2	72,668,573	10,283,936	82,952,509
14	Total Negotiated Sales Service	12	69,300.0	237,076	0	237,076
14	Total Large General Sales Service	<u>1,072</u>	<u>1,074,559.0</u>	<u>7,001,353</u>	<u>774,788</u>	<u>7,776,141</u>
15	Total Tariff Sales	4,126,163	36,263,445.3	417,680,867	65,715,649	483,396,516
16	<u>Distribution Service</u>					
17	Rate Schedule RDS - Residential Distribution Service (Choice)					
18	Residential Distribution Service	1,022,098	8,160,830.5	81,068,410	17,861,423	98,929,833
19	Rate Schedule SCD - Small Commercial Distribution (Choice)					
20	Small Commercial Distribution Service	115,441	2,756,637.7	17,274,304	3,654,568	20,928,872
21	Rate Schedule SGDS - Small General Distribution Service					
22	Small General Distribution Service	29,861	3,973,597.9	16,861,910	4,185,027	21,046,937

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
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 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,804	6,179,494.4	17,860,221	4,703,152	22,563,373
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	829	10,569,897.9	15,105,605	4,113,830	19,219,435
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	24	155,900.0	34,028	0	34,028
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	24	1,027,000.0	496,164	0	496,164
9	Rate Schedule Flexible Rate and Negotiated Contract Services					
10	Flex and Negotiated Contract Services	348	13,991,360.0	4,841,797	14,129	4,855,926
11	Distribution Service Summary by Rate Class					
12	Total Residential Distribution Service	1,022,098	8,160,830.5	81,068,410	17,861,423	98,929,833
13	Total Small Distribution Service (SCD, SGDS, SDS)	145,302	6,730,235.6	34,136,214	7,839,595	41,975,809
14	Total Small Distribution Service (SDS)	4,804	6,179,494.4	17,860,221	4,703,152	22,563,373
15	Total Large Distribution Service	829	10,569,897.9	15,105,605	4,113,830	19,219,435
16	Total Main Line Distribution Service	48	1,182,900.0	530,192	0	530,192
17	Total Flex and Negotiated Contract Service	<u>348</u>	<u>13,991,360.0</u>	<u>4,841,797</u>	<u>14,129</u>	<u>4,855,926</u>
18	Total Distribution Service	1,173,429	46,814,718.4	153,542,439	34,532,129	188,074,568
19	Total Company Throughput by Rate Class					
20	Total Residential	4,848,576	34,788,542.6	418,842,275	72,518,348	491,360,623
21	Total Small Commercial & Industrial	448,707	21,401,604.2	124,665,008	22,826,683	147,491,691
22	Total Large Commercial & Industrial	<u>2,309</u>	<u>26,888,016.9</u>	<u>27,716,023</u>	<u>4,902,747</u>	<u>32,618,770</u>
23	Total Throughput	5,299,592	83,078,163.7	571,223,306	100,247,778	671,471,084
24	Other Operating Revenue					
25	487 - Forfeited Discounts			1,092,750	0	1,092,750
26	488 - Miscellaneous Service Revenues			225,882	0	225,882
27	493 - Rent from Gas Property			1,213	0	1,213
28	495 - Prior Yr. Rate Refund - Net.			0	0	0
29	495 - Off System Sales			0	0	0
30	495 - Other Gas Revenues - Other			153,111	0	153,111
31	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
32	Total Other Operating Revenue			1,472,955	0	1,472,955
33	Total Company Revenue			572,696,261	100,247,778	672,944,039

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
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 Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,615,846	24,364,833.6	312,507,546	55,352,683	367,860,229
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	268,006	2,449,097.9	28,140,040	(145,231)	27,994,809
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	292,864	8,426,786.8	72,042,118	10,170,360	82,212,478
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	69,300.0	237,076	0	237,076
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	1,072	1,071,487.5	6,983,439	772,250	7,755,689

11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,883,852	26,813,931.5	340,647,586	55,207,452	395,855,038
13	Total Small General Sales Service	292,864	8,426,786.8	72,042,118	10,170,360	82,212,478
14	Total Negotiated Sales Service	12	69,300.0	237,076	0	237,076
14	Total Large General Sales Service	<u>1,072</u>	<u>1,071,487.5</u>	<u>6,983,439</u>	<u>772,250</u>	<u>7,755,689</u>
15	Total Tariff Sales	4,177,800	36,381,505.8	419,910,219	66,150,062	486,060,281

16 **Distribution Service**

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

18	Residential Distribution Service	992,052	7,831,260.9	77,982,631	17,192,283	95,174,914
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19 **Rate Schedule SCD - Small Commercial Distribution (Choice)**

20	Small Commercial Distribution Service	121,486	2,742,482.5	17,338,938	3,680,650	21,019,588
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21 **Rate Schedule SGDS - Small General Distribution Service**

22	Small General Distribution Service	29,860	3,946,916.3	16,748,323	4,154,184	20,902,507
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Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
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 Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,803	6,476,023.3	18,589,187	4,886,598	23,475,785
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	842	10,687,026.0	15,319,132	4,167,665	19,486,797
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	24	156,000.0	34,037	0	34,037
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	24	1,027,000.0	496,164	0	496,164
9	<u>Flexible Rate and Negotiated Contract Services</u>					
10	Flexible Rate and Negotiated Contract Services	348	14,085,760.0	4,877,848	14,117	4,891,965
11	Distribution Service Summary by Rate Class					
12	Total Residential Distribution Service	992,052	7,831,260.9	77,982,631	17,192,283	95,174,914
13	Total Small Distribution Service (SCD, SGDS, SDS)	156,149	13,165,422.1	52,676,448	12,721,432	65,397,880
14	Total Large Distribution Service	842	10,687,026.0	15,319,132	4,167,665	19,486,797
15	Total Main Line Distribution Service	48	1,183,000.0	530,201	0	530,201
16	Total Flexible Rate and Negotiated Contract Services	<u>348</u>	<u>14,085,760.0</u>	<u>4,877,848</u>	<u>14,117</u>	<u>4,891,965</u>
17	Total Distribution Service	1,149,439	46,952,469.0	151,386,260	34,095,497	185,481,757
18	Total Company Throughput by Rate Class					
19	Total Residential	4,875,904	34,645,192.4	418,630,217	72,399,735	491,029,952
20	Total Small Commercial & Industrial	449,013	21,592,208.9	124,718,566	22,891,792	147,610,358
21	Total Large Commercial & Industrial	1,974	13,010,813.5	23,069,848	4,939,915	28,009,763
21	Total Flexible Rate and Negotiated Contract Services	<u>348</u>	<u>14,085,760.0</u>	<u>4,877,848</u>	<u>14,117</u>	<u>4,891,965</u>
22	Total Throughput	5,327,239	83,333,975	571,296,479	100,245,559	671,542,038
23	Other Operating Revenue					
24	487 - Forfeited Discounts			1,092,890	191,770	1,284,660
25	488 - Miscellaneous Service Revenues			225,882	0	225,882
26	493 - Rent from Gas Property			1,213	0	1,213
27	495 - Prior Yr. Rate Refund - Net.			0	0	0
28	495 - Off System Sales			0	0	0
29	495 - Other Gas Revenues - Other			153,111	0	153,111
30	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
31	Total Other Operating Revenue			1,473,095	191,770	1,664,865
32	Total Company Revenue			572,769,574	100,437,329	673,206,903

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2020

Exhibit No. 103
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Witness: M. J. Bell

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 1)</i>	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	364,964,448	(100,514,327)	(17,910,992)	(2,006,936)	(877,855)	(26,247)	(17,736,617)	225,891,474
3	481	Comm/Ind Sales Revenue	73,248,917	(30,479,548)	0	(604,151)	(47,723)	(7,697)	3,555,560	45,665,358
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5	TOTAL GAS SERVICE REV		438,213,365	(130,993,875)	(17,910,992)	(2,611,087)	(925,578)	(33,944)	(14,181,057)	271,556,832
6	487	Forfeited Discounts	1,092,445	0	0	0	0	0	305	1,092,750
7	488	Miscellaneous Service Rev	225,882	0	0	0	0	0	0	225,882
8	489	Transportation of Gas	132,850,528	(10,553,256)	(3,841,628)	0	0	(12,833)	16,808,595	135,251,406
9	493	Rent from Gas Property	1,213	0	0	0	0	0	0	1,213
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	0	153,111
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14	TOTAL OTHER OPER. REV		134,323,178	(10,553,256)	(3,841,628)	0	0	(12,833)	16,808,900	136,724,361
15	TOTAL REVENUE		572,536,543	(141,547,131)	(21,752,620)	(2,611,087)	(925,578)	(46,777)	2,627,843	408,281,193
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	26,482,449.1	0.0	0.0	0.0	0.0	0.0	145,263.0	26,627,712.1
18		Commercial Sales	9,417,654.1	0.0	0.0	0.0	0.0	0.0	53,328.8	9,470,982.9
19		Industrial Sales	164,750.3	0.0	0.0	0.0	0.0	0.0	0.0	164,750.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	TOTAL GAS SERVICE SALES		36,064,853.5	0.0	0.0	0.0	0.0	0.0	198,591.8	36,263,445.3
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	8,160,830.5	0.0	0.0	0.0	0.0	0.0	0.0	8,160,830.5
25		Commercial Transportation	15,356,366.1	0.0	0.0	0.0	0.0	0.0	15,000.0	15,371,366.1
26		Industrial Transportation	23,503,721.8	0.0	0.0	0.0	0.0	0.0	(221,200.0)	23,282,521.8
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	TOTAL TRANS VOLUME		47,020,918.4	0.0	0.0	0.0	0.0	0.0	(206,200.0)	46,814,718.4
29	TOTAL THROUGHPUT FORECAST		83,085,771.9	0.0	0.0	0.0	0.0	0.0	(7,608.2)	83,078,163.7

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2020

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Witness: M. J. Bell

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Choice Admin. Chrg. (7) (Ex 103, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	225,891,474	92,685,740	16,512,345	1,850,626	809,483	24,197	0	337,773,865
3	481	Comm/Ind Sales Revenue	45,665,358	33,515,636	0	664,867	52,649	8,492	0	79,907,002
4	481	Other Sales Revenue	0	0	0	0	0	0	0	0
5	TOTAL GAS SERVICE REV		271,556,832	126,201,376	16,512,345	2,515,493	862,132	32,689	0	417,680,867
6	487	Forfeited Discounts	1,092,750	0	0	0	0	0	0	1,092,750
7	488	Miscellaneous Service Revenues	225,882	0	0	0	0	0	0	225,882
8	489	Transportation of Gas	135,251,406	12,707,191	5,568,951	0	0	14,891	0	153,542,439
9	493	Rent from Gas Property	1,213	0	0	0	0	0	0	1,213
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	0	153,111
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14	TOTAL OTHER OPER. REV		136,724,361	12,707,191	5,568,951	0	0	14,891	0	155,015,394
15	TOTAL REVENUE		408,281,193	138,908,567	22,081,296	2,515,493	862,132	47,580	0	572,696,261
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	26,627,712.1	0.0	0.0	0.0	0.0	0.0	0.0	26,627,712.1
18		Commercial Sales	9,470,982.9	0.0	0.0	0.0	0.0	0.0	0.0	9,470,982.9
19		Industrial Sales	164,750.3	0.0	0.0	0.0	0.0	0.0	0.0	164,750.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	TOTAL GAS SERVICE SALES		36,263,445.3	0.0	0.0	0.0	0.0	0.0	0.0	36,263,445.3
23 TRANSPORTATION VOLUMES (Dth) FORECAST										
24		Residential Transportation	8,160,830.5	0.0	0.0	0.0	0.0	0.0	0.0	8,160,830.5
25		Commercial Transportation	15,371,366.1	0.0	0.0	0.0	0.0	0.0	0.0	15,371,366.1
26		Industrial Transportation	23,282,521.8	0.0	0.0	0.0	0.0	0.0	0.0	23,282,521.8
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	TOTAL TRANS VOLUME		46,814,718.4	0.0	0.0	0.0	0.0	0.0	0.0	46,814,718.4
29	TOTAL THROUGHPUT FORECAST		83,078,163.7	0.0	0.0	0.0	0.0	0.0	0.0	83,078,163.7

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
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Witness: M.J. Bell

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (6=7-(1-5))	Annualized Base Revenue (7) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	337,773,865	(92,685,740)	(16,512,345)	(1,850,626)	(809,483)	(24,197)	927,267	226,818,741
3	481	Comm/Ind Sales Revenue	79,907,002	(33,515,636)	0	(590,185)	(52,649)	(8,492)	(683,617)	45,056,423
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	417,680,867	(126,201,376)	(16,512,345)	(2,440,811)	(862,132)	(32,689)	243,650	271,875,164
6	487	Forfeited Discounts	1,092,750	0	0	0	0	0	0	1,092,750
7	488	Miscellaneous Service Rev	225,882	0	0	0	0	0	0	225,882
8	489	Transportation of Gas	153,542,439	(12,707,191)	(5,568,951)	0	0	(14,891)	(1,473,683)	133,777,723
9	493	Rent from Gas Property	1,213	0	0	0	0	0	0	1,213
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	0	153,111
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	155,015,394	(12,707,191)	(5,568,951)	0	0	(14,891)	(1,473,683)	135,250,678
15		TOTAL REVENUE	572,696,261	(138,908,567)	(22,081,296)	(2,440,811)	(862,132)	(47,580)	(1,230,033)	407,125,842
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	26,681,966	0.0	0.0	0.0	0.0	0.0	0.0	26,681,965.5
18		Commercial Sales	9,365,584	0.0	0.0	0.0	0.0	0.0	0.0	9,365,583.9
19		Industrial Sales	168,303	0.0	0.0	0.0	0.0	0.0	0.0	168,303.4
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,215,852.8	0.0	0.0	0.0	0.0	0.0	0.0	36,215,852.8
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	7,831,260.9	0.0	0.0	0.0	0.0	0.0	0.0	7,831,260.9
25		Commercial Transportation	15,258,465.7	0.0	0.0	0.0	0.0	0.0	20,000.0	15,278,465.7
26		Industrial Transportation	23,948,442.4	0.0	0.0	0.0	0.0	0.0	(105,700.0)	23,842,742.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	47,038,169.0	0.0	0.0	0.0	0.0	0.0	(85,700.0)	46,952,469.0
29		TOTAL THROUGHPUT FORECAST	83,254,021.8	0.0	0.0	0.0	0.0	0.0	(85,700.0)	83,168,321.8

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2021

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Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (6=7-(1-5))	Annualized Base Revenue (7) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	337,773,865	(92,685,740)	(16,512,345)	(1,850,626)	(809,483)	(24,197)	2,092,540	227,984,014
3	481	Comm/Ind Sales Revenue	79,907,002	(33,515,636)	0	(590,185)	(52,649)	(8,492)	(476,597)	45,263,443
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	417,680,867	(126,201,376)	(16,512,345)	(2,440,811)	(862,132)	(32,689)	1,615,943	273,247,457
6	487	Forfeited Discounts	1,092,750	0	0	0	0	0	140	1,092,890
7	488	Miscellaneous Service Rev	225,882	0	0	0	0	0	0	225,882
8	489	Transportation of Gas	153,542,439	(12,707,191)	(5,568,951)	0	0	(14,891)	(1,546,373)	133,705,033
9	493	Rent from Gas Property	1,213	0	0	0	0	0	0	1,213
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	0	153,111
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	155,015,394	(12,707,191)	(5,568,951)	0	0	(14,891)	(1,546,233)	135,178,128
15		TOTAL REVENUE	572,696,261	(138,908,567)	(22,081,296)	(2,440,811)	(862,132)	(47,580)	69,710	408,425,585
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	26,681,966	0.0	0.0	0.0	0.0	0.0	131,966.0	26,813,931.5
18		Commercial Sales	9,365,584	0.0	0.0	0.0	0.0	0.0	33,687.0	9,399,270.9
19		Industrial Sales	168,303	0.0	0.0	0.0	0.0	0.0	0.0	168,303.4
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,215,852.8	0.0	0.0	0.0	0.0	0.0	165,653.0	36,381,505.8
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	7,831,260.9	0.0	0.0	0.0	0.0	0.0	0.0	7,831,260.9
25		Commercial Transportation	15,258,465.7	0.0	0.0	0.0	0.0	0.0	20,000.0	15,278,465.7
26		Industrial Transportation	23,948,442.4	0.0	0.0	0.0	0.0	0.0	(105,700.0)	23,842,742.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	47,038,169.0	0.0	0.0	0.0	0.0	0.0	(85,700.0)	46,952,469.0
29		TOTAL THROUGHPUT FORECAST	83,254,021.8	0.0	0.0	0.0	0.0	0.0	79,953.0	83,333,974.8

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
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Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	227,984,014	93,333,933	16,626,562	1,863,568	815,144	24,365	340,647,586
3	481	Comm/Ind Sales Revenue	45,263,443	33,278,388	0	660,130	52,246	8,426	79,262,633
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	273,247,457	126,612,321	16,626,562	2,523,698	867,390	32,791	419,910,219
6	487	Forfeited Discounts	1,092,890	0	0	0	0	0	1,092,890
7	488	Miscellaneous Service Revenues	225,882	0	0	0	0	0	225,882
8	489	Transportation of Gas	133,705,033	12,322,655	5,344,052	0	0	14,520	151,386,260
9	493	Rent from Gas Property	1,213	0	0	0	0	0	1,213
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	153,111	0	0	0	0	0	153,111
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	135,178,128	12,322,655	5,344,052	0	0	14,520	152,859,355
15		TOTAL REVENUE	408,425,585	138,934,976	21,970,614	2,523,698	867,390	47,311	572,769,574
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	26,813,931.5	0.0	0.0	0.0	0.0	0.0	26,813,931.5
18		Commercial Sales	9,399,270.9	0.0	0.0	0.0	0.0	0.0	9,399,270.9
19		Industrial Sales	168,303.4	0.0	0.0	0.0	0.0	0.0	168,303.4
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,381,505.8	0.0	0.0	0.0	0.0	0.0	36,381,505.8
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	7,831,260.9	0.0	0.0	0.0	0.0	0.0	7,831,260.9
25		Commercial Transportation	15,278,465.7	0.0	0.0	0.0	0.0	0.0	15,278,465.7
26		Industrial Transportation	23,842,742.4	0.0	0.0	0.0	0.0	0.0	23,842,742.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	46,952,469.0	0.0	0.0	0.0	0.0	0.0	46,952,469.0
29		TOTAL THROUGHPUT FORECAST	83,333,974.8	0.0	0.0	0.0	0.0	0.0	83,333,974.8

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 1
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Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$/DTH	\$	\$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,562,409		16.75	59,670,351	
3	Commodity Charge:					
4	All Gas Consumed		24,197,458.0	6.0763	147,031,014	
5	Rider USP - Universal Service Plan		24,197,458.0	0.6824	16,512,345	
6	Rider CC - Customer Choice		24,197,458.0	0.0010	24,197	
7	Gas Procurement Charge		24,197,458.0	0.0695	<u>1,681,723</u>	
8	Subtotal				224,919,630	
9	STAS				<u>0</u>	
10	Base Rate Revenue				224,919,630	
11	Gas Cost		24,197,458.0	3.4808	84,226,512	
12	Merchant Function Charge		24,197,458.0	0.0304	<u>735,603</u>	
13	Total Rate Schedule RSS	3,562,409	24,197,458.0		309,881,745	12.8064
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	264,069		16.75	4,423,156	
16	Commodity Charge:					
17	All Gas Consumed		2,430,254.1	6.0763	14,766,953	
18	Gas Procurement Charge		2,430,254.1	0.0695	<u>168,903</u>	
19	Subtotal				19,359,012	
20	STAS				<u>0</u>	
21	Base Rate Revenue				19,359,012	
22	Gas Cost		2,430,254.1	3.4808	8,459,228	
23	Merchant Function Charge		2,430,254.1	0.0304	<u>73,880</u>	
24	Total Rate Schedule RDGSS	264,069	2,430,254.1		27,892,120	
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	263,502		22.75	5,994,671	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,147,143.1	4.4145	18,307,563	
30	Rider CC - Customer Choice		4,147,143.1	0.0010	4,147	
31	Gas Procurement Charge		4,147,143.1	0.0695	<u>288,226</u>	
32	Subtotal				24,594,607	
33	STAS				<u>0</u>	
34	Base Rate Revenue				24,594,607	
35	Gas Cost		4,147,143.1	3.4808	14,435,376	
36	Merchant Function Charge		4,147,143.1	0.0062	<u>25,712</u>	
37	Total Rate Schedule SGSS	263,502	4,147,143.1		39,055,695	9.4175
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	35,099		48.00	1,684,752	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		4,344,731.1	3.7912	16,471,745	
43	Rider CC - Customer Choice		4,344,731.1	0.0010	4,345	
44	Gas Procurement Charge		4,344,731.1	0.0695	<u>301,959</u>	
45	Subtotal				18,462,801	
46	STAS				<u>0</u>	
47	Base Rate Revenue				18,462,801	
48	Gas Cost		4,344,731.1	3.4808	15,123,140	
49	Merchant Function Charge		4,344,731.1	0.0062	<u>26,937</u>	
50	Total Rate Schedule SGSS	35,099	4,344,731.1		33,612,878	7.7365

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>69,300.0</u>	0.0937	<u>6,493</u>	
6	Subtotal		<u>69,300.0</u>		<u>20,281</u>	
7	STAS				<u>0</u>	
8	Base Rate Revenue				20,281	
9	Gas Cost - Commodity		69,300.0	(workpaper)	211,919	
10	Gas Cost - Demand		660.0	(workpaper)	<u>4,876</u>	
11	Total Rate Schedule NSS	12	69,300.0		237,076	3.4210
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		466,650.1	2.6138	1,219,730	
22	> 110,000 to ≤ 540,000 Therms Annually		607,908.9	2.4437	1,485,547	
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		1,074,559.0	0.0695	74,682	
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				<u>0</u>	
31	Base Rate Revenue				3,261,028	
32	Gas Cost - ≤ 540,000 Therms Annually		1,074,559.0	3.4808	3,740,325	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	3.4808	<u>0</u>	
34	Total Rate Schedule LGSS	1,072	1,074,559.0		7,001,353	6.5156
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				225,891,474	
37	STAS				0	
38	Rider USP				16,512,345	
39	Merchant Function Charge				809,483	
40	Gas Procurement Charge				1,850,626	
41	Rider CC				24,197	
42	Gas Cost				<u>92,685,740</u>	
43	Total Residential Sales	3,826,478	26,627,712.1		337,773,865	
44	Base Rate Revenue				42,458,731	
45	STAS				0	
46	Merchant Function Charge				52,649	
47	Gas Procurement Charge				590,185	
48	Rider CC				8,492	
49	Gas Cost				<u>29,558,516</u>	
50	Total Small General Sales	298,601	8,491,874.2		72,668,573	
51	Base Rate Revenue				20,281	
52	STAS				0	
53	Gas Cost				<u>216,795</u>	
54	Total Negotiated Sales	12	69,300.0		237,076	
55	Base Rate Revenue				3,186,346	
56	STAS				0	
57	Gas Procurement Charge				74,682	
58	Gas Cost				<u>3,740,325</u>	
59	Total Large General Sales	1,072	1,074,559.0		7,001,353	
60	Total Tariff Sales	4,126,163	36,263,445.3		417,680,867	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
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Schedule No. 1
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	1,022,098		16.75	17,120,142	
3	Commodity Charge:					
4	All Gas Consumed		8,160,830.5	6.0763	49,587,654	
5	Rider USP - Universal Service Plan		8,160,830.5	0.6824	5,568,951	
6	Rider CC		8,160,830.5	0.0010	8,161	
7	Subtotal				72,284,908	
8	STAS				0	
9	Base Rate Revenue				72,284,908	
10	Gas Cost		8,160,830.5	1.0763	<u>8,783,502</u>	
11	Total Rate Schedule RDS	1,022,098	8,160,830.5		81,068,410	9.9338
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	100,318		22.75	2,282,235	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,356,450.2	4.4145	5,988,049	
17	Rider CC		1,356,450.2	0.0010	<u>1,356</u>	2,756.0000
18	Subtotal				8,271,640	
19	STAS				0	
20	Base Rate Revenue				8,271,640	
21	Gas Cost		1,356,450.2	1.0763	<u>1,459,947</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	100,318	1,356,450.2		9,731,587	7.1743
23	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	15,123		48.00	725,904	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,400,187.5	3.7912	5,308,391	
28	Rider CC		1,400,187.5	0.0010	<u>1,400</u>	
29	Subtotal				6,035,695	
30	STAS				0	
31	Base Rate Revenue				6,035,695	
32	Gas Cost		1,400,187.5	1.0763	<u>1,507,022</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,123	1,400,187.5		7,542,717	5.3869
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	10,140		22.75	230,685	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		35,318.5	4.2925	151,605	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		196,305.5	4.2925	842,641	
42	Rider CC		231,624.0	0.0010	<u>232</u>	
43	Subtotal				1,225,163	
44	STAS				0	
45	Subtotal				1,225,163	
46	Priority 1 Gas Cost		35,318.5	1.2724	<u>44,939</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	10,140	231,624.0		1,270,102	5.4835

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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 SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,721		48.00	946,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		716,583.6	3.6691	2,629,217	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		3,025,390.3	3.6691	11,100,460	
9	Rider CC		3,741,973.9	0.0010	3,742	
10	Subtotal				14,680,027	
11	STAS				0	
12	Subtotal				14,680,027	
13	Priority 1 Gas Cost		716,583.6	1.2724	911,781	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,721	3,741,973.9		15,591,808	4.1667
15 Rate Schedule SDS - Small Distribution Service						
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,130		229.75	489,368	
18	>110,000 to ≤ 540,000 Therms Annually	2,674		757.34	2,025,127	
19	Commodity Charge:	4,804				
20	> 64,400 to ≤ 110,00 Therms Annually		1,500,775.2	2.6138	3,922,726	
21	>110,000 to ≤ 540,000 Therms Annually		4,661,719.2	2.4437	11,391,843	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		17,000.0	1.8328	31,157	
23	Subtotal		6,179,494.4		17,860,221	
24	STAS				0	
25	Total Rate Schedule SDS	4,804	6,179,494.4		17,860,221	2.8902
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	312		3,028.76	944,973	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		5,841.18	210,282	
31	> 7,500,000 Therms Annually	12		8,653.60	103,843	
32	Total	829			2,172,269	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,053,547.9	1.4131	4,314,969	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,184,000.0	1.2535	6,498,144	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,227,350.0	1.1249	1,380,646	
37	> 7,500,000 Therms Annually		1,105,000.0	0.6693	739,577	
38	Total Deliveries		10,569,897.9		12,933,336	
39	Subtotal				15,105,605	
40	STAS				0	
41	Total Rate Schedule LDS	829	10,569,897.9		15,105,605	1.4291
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	0		7,322.00	0	
49	Total	24			19,420	
50	Commodity Charge:					
51	All Gas Consumed		155,900.0	0.0937	14,608	
52	Choice Administrative Charge	24		0.0000	0	
53	Subtotal				34,028	
54	STAS				0	
55	Total Rate Schedule MLDS - Class I	24	155,900.0		34,028	0.2183

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

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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 MLDS - Main Line Distribution Service - Class II						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	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		1,027,000.0	0.3874	397,860	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,027,000.0		397,860	
12	Subtotal				496,164	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	24	1,027,000.0		496,164	0.4831
15 Flexible Rate and Negotiated Contract Services						
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	0		3,028.76	0	
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	132			194,887	
34	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,570,441	
35	Commodity Charge:					
36	All Gas Consumed		13,991,360.0	<i>(workpaper)</i>	<u>3,076,469</u>	
37	Subtotal				4,841,797	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	348	13,991,360.0		4,841,797	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				66,707,796
3	STAS				0
4	Rider USP				5,568,951
5	Rider CC				8,161
6	Gas Cost				<u>8,783,502</u>
7	Total Residential Distribution Service	1,022,098	8,160,830.5		81,068,410
8	Base Rate Revenue				30,205,795
9	STAS				0
10	Rider CC				6,730
11	Gas Cost				<u>3,923,689</u>
12	Total Small General Distribution Service (SCD, SGDS)	145,302	6,730,235.6		34,136,214
13	Base Rate Revenue				17,860,221
14	STAS				0
15	Total Small Distribution Service	4,804	6,179,494.4		17,860,221
16	Base Rate Revenue				15,105,605
17	STAS				0
18	Total Large Distribution Service	829.0	10,569,897.9		15,105,605
19	Base Rate Revenue				530,192
20	STAS				0
21	Total Main Line Distribution Service	48	1,182,900.0		530,192
22	Base Rate Revenue				4,841,797
23	STAS				0
24	Total Flexible Rate and Negotiated Contract Service	348	13,991,360.0		4,841,797
25	Total Distribution Service	1,173,429	46,814,718.4		153,542,439
26	Total Company Throughput	5,299,592	83,078,163.7		571,223,306
27	Other Operating Revenue				
28	487 - Forfeited Discounts				1,092,750
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				0
35	Total Other Operating Revenue				1,472,955
36	Total Company Revenue				572,696,261

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021 - Unadjusted

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,594,150		16.75	60,202,013	
3	Commodity Charge:					
4	All Gas Consumed		24,232,867.6	6.0763	147,246,173	
5	Rider USP - Universal Service Plan		24,232,867.6	0.6824	16,536,509	
6	Rider CC - Customer Choice		24,232,867.6	0.0010	24,233	
7	Gas Procurement Charge		24,232,867.6	0.0695	<u>1,684,184</u>	
8	Subtotal				225,693,112	
9	STAS				<u>0</u>	
10	Base Rate Revenue				225,693,112	
11	Gas Cost		24,232,867.6	3.4808	84,349,766	
12	Merchant Function Charge		24,232,867.6	0.0304	<u>736,679</u>	
13	Total Rate Schedule RSS	3,594,150	24,232,867.6		310,779,557	12.8247
14 <u>Rate Schedule CAP - Residential Sales Service CAP</u>						
15	Customer Charge	268,006		16.75	4,489,101	
16	Commodity Charge:					
17	All Gas Consumed		2,449,097.9	6.0763	14,881,454	
18	Gas Procurement Charge		2,449,097.9	0.0695	<u>170,212</u>	
19	Subtotal				19,540,767	
20	STAS				<u>0</u>	
21	Base Rate Revenue				19,540,767	
22	Gas Cost		2,449,097.9	3.4808	8,524,820	
23	Merchant Function Charge		2,449,097.9	0.0304	<u>74,453</u>	
24	Total Rate Schedule CAP	268,006	2,449,097.9		28,140,040	
25 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	255,191		22.75	5,805,595	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,084,726.4	4.4145	18,032,025	
30	Rider CC - Customer Choice		4,084,726.4	0.0010	4,085	
31	Gas Procurement Charge		4,084,726.4	0.0695	<u>283,888</u>	
32	Subtotal				24,125,593	
33	STAS				<u>0</u>	
34	Base Rate Revenue				24,125,593	
35	Gas Cost		4,084,726.4	3.4808	14,218,116	
36	Merchant Function Charge		4,084,726.4	0.0062	<u>25,325</u>	
37	Total Rate Schedule SGSS	255,191	4,084,726.4		38,369,034	9.3933
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		4,308,373.4	3.7912	16,333,905	
43	Rider CC - Customer Choice		4,308,373.4	0.0010	4,308	
44	Gas Procurement Charge		4,308,373.4	0.0695	<u>299,432</u>	
45	Subtotal				18,322,925	
46	STAS				<u>0</u>	
47	Base Rate Revenue				18,322,925	
48	Gas Cost		4,308,373.4	3.4808	14,996,586	
49	Merchant Function Charge		4,308,373.4	0.0062	<u>26,712</u>	
50	Total Rate Schedule SGSS	35,110	4,308,373.4		33,346,223	7.7399

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>69,300.0</u>	0.0937	<u>6,493</u>	
6	Subtotal		69,300.0		20,281	
7	STAS				0	
8	Base Rate Revenue				20,281	
9	Gas Cost - Commodity		69,300.0	(workpaper)	211,919	
10	Gas Cost - Demand		660.0		<u>4,876</u>	
11	Total Rate Schedule NSS	12	69,300.0		237,076	3.4210
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		469,573.2	2.6138	1,227,370	
22	> 110,000 to ≤ 540,000 Therms Annually		601,914.3	2.4437	1,470,898	
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		1,071,487.5	0.0695	74,468	32,635.3374
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	41,832.6626
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,253,805	
32	Gas Cost - ≤ 540,000 Therms Annually		1,071,487.5	- 3.4808	3,729,634	1,634,490.3946
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	3.4808	0	2,095,143.60544
34	Total Rate Schedule LGSS	1,072	1,071,487.5		6,983,439	6.5175

35 Tariff Sales Summary by Rate Class						
36	Base Rate Revenue				226,818,741	
37	STAS				0	
38	Rider USP				16,536,509	
39	Merchant Function Charge				811,132	
40	Gas Procurement Charge				1,854,396	
41	Rider CC				24,233	
42	Gas Cost				<u>92,874,586</u>	
43	Total Residential Sales	3,862,156	26,681,965.5		338,919,597	
44	Base Rate Revenue				41,856,805	
45	STAS				0	
46	Merchant Function Charge				52,037	
47	Gas Procurement Charge				583,320	
48	Rider CC				8,393	
49	Gas Cost				<u>29,214,702</u>	
50	Total Small General Sales	290,301	8,393,099.8		71,715,257	
51	Base Rate Revenue				20,281	
52	STAS				0	
53	Gas Cost				<u>216,795</u>	
54	Total Negotiated Sales	12	69,300.0		237,076	
55	Base Rate Revenue				3,179,337	
56	STAS				0	
57	Gas Procurement Charge				74,468	
58	Gas Cost				<u>3,729,634</u>	
59	Total Large General Sales	1,072	1,071,487.5		6,983,439	
60	Total Tariff Sales	4,153,541	36,215,852.8		417,855,369	

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	992,052		16.75	16,616,871	
3	Commodity Charge:					
4	All Gas Consumed		7,831,260.9	6.0763	47,585,091	
5	Rider USP - Universal Service Plan		7,831,260.9	0.6824	5,344,052	
6	Rider CC		7,831,260.9	0.0010	<u>7,831</u>	
7	Subtotal				69,553,845	
8	STAS				<u>0</u>	
9	Base Rate Revenue				69,553,845	
10	Gas Cost		7,831,260.9	1.0763	<u>8,428,786</u>	
11	Total Rate Schedule RDS	992,052	7,831,260.9		77,982,631	9.9579
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	106,363		22.75	2,419,758	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,350,071.5	4.4145	5,959,891	
17	Rider CC		1,350,071.5	0.0010	1,350	
18	Subtotal				8,380,999	
19	STAS				<u>0</u>	
20	Base Rate Revenue				8,380,999	
21	Gas Cost		1,350,071.5	1.0763	<u>1,453,082</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	106,363	1,350,071.5		9,834,081	7.2841
23 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	15,123		48.00	725,904	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,392,411.0	3.7912	5,278,909	
28	Rider CC		1,392,411.0	0.0010	1,392	
29	Subtotal				6,006,205	
30	STAS				<u>0</u>	
31	Base Rate Revenue				6,006,205	
32	Gas Cost		1,392,411.0	1.0763	<u>1,498,652</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,123	1,392,411.0		7,504,857	5.3898
34 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	10,139		22.75	230,662	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		34,793.6	4.2925	149,352	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>195,137.7</u>	4.2925	837,629	
42	Rider CC		229,931.3	0.0010	<u>230</u>	
43	Subtotal				1,217,873	
44	STAS				<u>0</u>	
45	Subtotal				1,217,873	
46	Priority 1 Gas Cost		34,793.6	1.2724	<u>44,271</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	10,139	229,931.3		1,262,144	5.4892

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,721		48.00	946,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		705,646.1	3.6691	2,589,086	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>3,011,338.9</u>	3.6691	11,048,904	
9	Rider CC		3,716,985.0	0.0010	<u>3,717</u>	
10	Subtotal				14,588,315	
11	STAS				<u>0</u>	
12	Subtotal				14,588,315	
13	Priority 1 Gas Cost		705,646.1	1.2724	<u>897,864</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,721	3,716,985.0		15,486,179	4.1663
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
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>2,673</u>		757.34	2,024,370	
19	Commodity Charge:	4,803				
20	> 64,400 to ≤ 110,000 Therms Annually		1,506,303.4	2.6138	3,937,176	
21	>110,000 to ≤ 540,000 Therms Annually		4,952,719.9	2.4437	12,102,962	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,000.0</u>	2.0771	<u>35,311</u>	
23	Subtotal		6,476,023.3		18,589,187	
24	STAS				<u>0</u>	
25	Total Rate Schedule SDS	4,803	6,476,023.3		18,589,187	2.8705
26	<u>Rate Schedule LDS - Large Distribution Service</u>					
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	349		3,028.76	1,057,037	
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	<u>103,843</u>	
32	Total	866			2,284,333	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,098,026.0	1.4131	4,377,821	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,290,000.0	1.2535	6,631,015	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,229,000.0	1.1249	1,382,502	
37	> 7,500,000 Therms Annually		<u>1,070,000.0</u>	0.6693	<u>716,151</u>	
38	Total Deliveries		10,687,026.0		13,107,489	
39	Subtotal				15,391,822	
40	STAS				<u>0</u>	
41	Total Rate Schedule LDS	866	10,687,026.0		15,391,822	1.4402
42	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
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	<u>0</u>	
49	Total	24			19,420	
50	Commodity Charge:					
51	All Gas Consumed		156,000.0	0.0937	<u>14,617</u>	
52	Subtotal				34,037	
53	STAS				<u>0</u>	
54	Total Rate Schedule MLDS - Class I	24	156,000.0		34,037	0.2182

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	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		1,027,000.0	0.3874	397,860	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,027,000.0		397,860	
12	Subtotal				496,164	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	24	1,027,000.0		496,164	0.4831
15	Flexible Rate and Negotiated Contract Services					
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	0		3,028.76	0	
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	132			194,887	
34	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,570,441	
35	Commodity Charge:					
36	All Gas Consumed		14,085,760.0	<i>(workpaper)</i>	<u>3,112,520</u>	
37	Subtotal				4,877,848	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	348	14,085,760.0		4,877,848	

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
 Schedule No. 1
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 Witness: M.J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Distribution Service Summary by Rate Class					
2	Base Rate Revenue				64,201,962	
3	STAS				0	
4	Rider USP				5,344,052	
5	Rider CC				7,831	
6	Gas Cost				<u>8,428,786</u>	
7	Total Residential Distribution Service	992,052	7,831,260.9		77,982,631	
8	Base Rate Revenue				30,186,703	
9	STAS				0	
10	Rider CC				6,689	
11	Gas Cost				<u>3,893,869</u>	
12	Total Small General Distribution Service (SCD, SGDS)	151,346	6,689,398.8		34,087,261	
13	Base Rate Revenue				18,589,187	
14	STAS				0	
15	Total Small Distribution Service (SDS)	4,803	6,476,023.3		18,589,187	
16	Base Rate Revenue				15,391,822	
17	STAS				0	
18	Total Large Distribution Service	866.0	10,687,026.0		15,391,822	
19	Base Rate Revenue				530,201	
20	STAS				0	
21	Total Main Line Distribution Service	48	1,183,000.0		530,201	
22	Base Rate Revenue				4,877,848	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	348	14,085,760.0		4,877,848	
25	Total Distribution Service	1,149,463	46,952,469.0		151,458,950	
26	Total Company Throughput	5,303,004	83,168,321.8		569,314,319	
27	Other Operating Revenue					
28	487 - Forfeited Discounts				1,092,750	
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				0	
35	Total Other Operating Revenue				1,472,955	
36	Total Company Revenue				570,787,274	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,615,846		16.75	60,565,421	
3	Commodity Charge:					
4	All Gas Consumed		24,364,833.6	6.0763	148,048,038	
5	Rider USP - Universal Service Plan		24,364,833.6	0.6824	16,626,562	
6	Rider CC - Customer Choice		24,364,833.6	0.0010	24,365	
7	Gas Procurement Charge		24,364,833.6	0.0695	<u>1,693,356</u>	
8	Subtotal				226,957,742	
9	STAS				<u>0</u>	
10	Base Rate Revenue				226,957,742	
11	Gas Cost		24,364,833.6	3.4808	84,809,113	
12	Merchant Function Charge		24,364,833.6	0.0304	<u>740,691</u>	
13	Total Rate Schedule RSS	3,615,846	24,364,833.6		312,507,546	12.8262
14 <u>Rate Schedule CAP - Residential Sales Service CAP</u>						
15	Customer Charge	268,006		16.75	4,489,101	
16	Commodity Charge:					
17	All Gas Consumed		2,449,097.9	6.0763	14,881,454	
18	Gas Procurement Charge		2,449,097.9	0.0695	<u>170,212</u>	
19	Subtotal				19,540,767	
20	STAS				<u>0</u>	
21	Base Rate Revenue				19,540,767	
22	Gas Cost		2,449,097.9	3.4808	8,524,820	
23	Merchant Function Charge		2,449,097.9	0.0304	<u>74,453</u>	
24	Total Rate Schedule CAP	268,006	2,449,097.9		28,140,040	
25 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	257,754		22.75	5,863,904	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,118,413.4	4.4145	18,180,736	
30	Rider CC - Customer Choice		4,118,413.4	0.0010	4,118	
31	Gas Procurement Charge		4,118,413.4	0.0695	<u>286,230</u>	
32	Subtotal				24,334,988	
33	STAS				<u>0</u>	
34	Base Rate Revenue				24,334,988	
35	Gas Cost		4,118,413.4	3.4808	14,335,373	
36	Merchant Function Charge		4,118,413.4	0.0062	<u>25,534</u>	
37	Total Rate Schedule SGSS	257,754	4,118,413.4		38,695,895	9.3958
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		4,308,373.4	3.7912	16,333,905	
43	Rider CC - Customer Choice		4,308,373.4	0.0010	4,308	
44	Gas Procurement Charge		4,308,373.4	0.0695	<u>299,432</u>	
45	Subtotal				18,322,925	
46	STAS				<u>0</u>	
47	Base Rate Revenue				18,322,925	
48	Gas Cost		4,308,373.4	3.4808	14,996,586	
49	Merchant Function Charge		4,308,373.4	0.0062	<u>26,712</u>	
50	Total Rate Schedule SGSS	35,110	4,308,373.4		33,346,223	7.7399

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		69,300.0	0.0937	6,493	
6	Subtotal		69,300.0		20,281	
7	STAS				0	
8	Base Rate Revenue				20,281	
9	Gas Cost - Commodity		69,300.0	(workpaper)	211,919	
10	Gas Cost - Demand		660.0		4,876	
11	Total Rate Schedule NSS	12	69,300.0		237,076	3.4210
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 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 ≤ 7,400,000 Therms Annually	0		5,841.18	0	
19	> 7,400,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		469,573.2	2.6138	1,227,370	
22	> 110,000 to ≤ 540,000 Therms Annually		601,914.3	2.4437	1,470,898	
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		1,071,487.5	0.0695	74,468	32,635.3374
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	41,832.6626
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,253,805	
32	Gas Cost - ≤ 540,000 Therms Annually		1,071,487.5	3.4808	3,729,634	1,634,490.3946
33	Gas Cost - > 540,000 Therms Annually		0.0	3.4808	0	2,095,143.60544
34	Total Rate Schedule LGSS	1,072	1,071,487.5		6,983,439	6.5175
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				227,984,014	
37	STAS				0	
38	Rider USP				16,626,562	
39	Merchant Function Charge				815,144	
40	Gas Procurement Charge				1,863,568	
41	Rider CC				24,365	
42	Gas Cost				93,333,933	
43	Total Residential Sales	3,883,852	26,813,931.5		340,647,586	
44	Base Rate Revenue				42,063,825	
45	STAS				0	
46	Merchant Function Charge				52,246	
47	Gas Procurement Charge				585,662	
48	Rider CC				8,426	
49	Gas Cost				29,331,959	
50	Total Small General Sales	292,864	8,426,786.8		72,042,118	
51	Base Rate Revenue				20,281	
52	STAS				0	
53	Gas Cost				216,795	
54	Total Negotiated Sales	12	69,300.0		237,076	
55	Base Rate Revenue				3,179,337	
56	STAS				0	
57	Gas Procurement Charge				74,468	
58	Gas Cost				3,729,634	
59	Total Large General Sales	1,072	1,071,487.5		6,983,439	
60	Total Tariff Sales	4,177,800	36,381,505.8		419,910,219	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
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
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	992,052		16.75	16,616,871	
3	Commodity Charge:					
4	All Gas Consumed		7,831,260.9	6.0763	47,585,091	
5	Rider USP - Universal Service Plan		7,831,260.9	0.6824	5,344,052	
6	Rider CC		7,831,260.9	0.0010	<u>7,831</u>	
7	Subtotal				69,553,845	
8	STAS				<u>0</u>	
9	Base Rate Revenue				69,553,845	
10	Gas Cost		7,831,260.9	1.0763	<u>8,428,786</u>	
11	Total Rate Schedule RDS	992,052	7,831,260.9		77,982,631	9.9579
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	106,363		22.75	2,419,758	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,350,071.5	4.4145	5,959,891	
17	Rider CC		1,350,071.5	0.0010	1,350	
18	Subtotal				8,380,999	
19	STAS				<u>0</u>	
20	Base Rate Revenue				8,380,999	
21	Gas Cost		1,350,071.5	1.0763	<u>1,453,082</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	106,363	1,350,071.5		9,834,081	7.2841
23	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	15,123		48.00	725,904	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,392,411.0	3.7912	5,278,909	
28	Rider CC		1,392,411.0	0.0010	1,392	
29	Subtotal				6,006,205	
30	STAS				<u>0</u>	
31	Base Rate Revenue				6,006,205	
32	Gas Cost		1,392,411.0	1.0763	<u>1,498,652</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,123	1,392,411.0		7,504,857	5.3898
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	10,139		22.75	230,662	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		34,793.6	4.2925	149,352	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>195,137.7</u>	4.2925	837,629	
42	Rider CC		229,931.3	0.0010	<u>230</u>	
43	Subtotal				1,217,873	
44	STAS				<u>0</u>	
45	Subtotal				1,217,873	
46	Priority 1 Gas Cost		34,793.6	1.2724	<u>44,271</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	10,139	229,931.3		1,262,144	5.4892

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
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 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,721		48.00	946,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		705,646.1	3.6691	2,589,086	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>3,011,338.9</u>	3.6691	11,048,904	
9	Rider CC		3,716,985.0	0.0010	<u>3,717</u>	
10	Subtotal				14,588,315	
11	STAS				0	
12	Subtotal				14,588,315	
13	Priority 1 Gas Cost		705,646.1	1.2724	<u>897,864</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,721	3,716,985.0		15,486,179	4.1663
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,130		229.75	489,368	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,673</u>		757.34	2,024,370	
19	Commodity Charge:	4,803				
20	> 64,400 to ≤ 110,00 Therms Annually		1,506,303.4	2.6138	3,937,176	
21	>110,000 to ≤ 540,000 Therms Annually		4,952,719.9	2.4437	12,102,962	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,000.0</u>	2.0771	<u>35,311</u>	
23	Subtotal		6,476,023.3		18,589,187	
24	STAS				0	
25	Total Rate Schedule SDS	4,803	6,476,023.3		18,589,187	2.8705
26	<u>Rate Schedule LDS - Large Distribution Service</u>					
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	325		3,028.76	984,347	
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	<u>103,843</u>	
32	Total	842			2,211,643	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,098,026.0	1.4131	4,377,821	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,290,000.0	1.2535	6,631,015	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,229,000.0	1.1249	1,382,502	
37	> 7,500,000 Therms Annually		<u>1,070,000.0</u>	0.6693	<u>716,151</u>	
38	Total Deliveries		10,687,026.0		13,107,489	
39	Subtotal				15,319,132	
40	STAS				0	
41	Total Rate Schedule LDS	842	10,687,026.0		15,319,132	1.4334
42	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
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	<u>0</u>	
49	Total	24			19,420	
50	Commodity Charge:					
51	All Gas Consumed		156,000.0	0.0937	<u>14,617</u>	
52	Subtotal				34,037	
53	STAS				0	
54	Total Rate Schedule MLDS - Class I	24	156,000.0		34,037	0.2182

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

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Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	24		4,096.00	98,304	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
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		1,027,000.0	0.3874	397,860	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		1,027,000.0		397,860	
12	Subtotal				496,164	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	24	1,027,000.0		496,164	0.4831
15 Flexible Rate and Negotiated Contract Services						
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	0		3,028.76	0	
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	0		7,322.00	0	
33	Total Flex Customer Charge	132			194,887	
34	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,570,441	
35	Commodity Charge:					
36	All Gas Consumed		14,085,760.0	<i>(workpaper)</i>	<u>3,112,520</u>	
37	Subtotal				4,877,848	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	348	14,085,760.0		4,877,848	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 1
Page 18 of 18
Witness: M.J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	Distribution Service Summary by Rate Class					
2	Base Rate Revenue				64,201,962	
3	STAS				0	
4	Rider USP				5,344,052	
5	Rider CC				7,831	
6	Gas Cost				<u>8,428,786</u>	
7	Total Residential Distribution Service	992,052	7,831,260.9		77,982,631	
8	Base Rate Revenue				30,186,703	
9	STAS				0	
10	Rider CC				6,689	
11	Gas Cost				<u>3,893,869</u>	
12	Total Small General Distribution Service (SCD, SGDS)	151,346	6,689,398.8		34,087,261	
13	Base Rate Revenue				18,589,187	
14	STAS				0	
15	Total Small Distribution Service (SDS)	4,803	6,476,023.3		18,589,187	
16	Base Rate Revenue				15,319,132	
17	STAS				0	
18	Total Large Distribution Service	842.0	10,687,026.0		15,319,132	
19	Base Rate Revenue				530,201	
20	STAS				0	
21	Total Main Line Distribution Service	48	1,183,000.0		530,201	
22	Base Rate Revenue				4,877,848	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	348	14,085,760.0		4,877,848	
25	Total Distribution Service	1,149,439	46,952,469.0		151,386,260	
26	Total Company Throughput	5,327,239	83,333,974.8		571,296,479	
27	Other Operating Revenue					
28	487 - Forfeited Discounts				1,092,890	
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				0	
35	Total Other Operating Revenue				1,473,095	
36	Total Company Revenue				572,769,574	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 2
Page 1 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	Total Rate Schedule RSS	3,491,327	0	19,068	(7,086)	0	59,100	3,562,409
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
4	Total Rate Schedule CAP	259,301	0	0	0	0	4,768	264,069
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	261,749	0	2,207	(2,358)	0	1,729	263,327
8	INDUSTRIAL							
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	261,923	0	2,207	(2,358)	0	1,730	263,502
11	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
12	COMMERCIAL							
13	6,440 - 64,400 Therms Annually	34,515	0	0	0	0	92	34,607
14	INDUSTRIAL							
15	6,440 - 64,400 Therms Annually	<u>492</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>492</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	35,007	0	0	0	0	92	35,099
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<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	COMMERCIAL							
25	> 64,400 to ≤ 110,00 Therms Annually	567	9	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	1,011	9	0	0	0	4	1,024
32	INDUSTRIAL							
33	> 64,400 to ≤ 110,00 Therms Annually	48	0	0	0	0	0	48
34	>110,000 to ≤ 540,000 Therms Annually	0	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	48	0	0	0	0	0	48
40	Total Rate Schedule LGSS	1,059	9	0	0	0	4	1,072
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	3,750,628	0	19,068	(7,086)	0	63,868	3,826,478
43	Total Commercial Sales	297,287	9	2,207	(2,358)	0	1,825	298,970
44	Total Industrial Sales	<u>714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>715</u>
45	Total Tariff Sales	4,048,629	9	21,275	(9,444)	0	65,694	4,126,163

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 2
Page 2 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	Total Rate Schedule RDS	1,016,987	0	0	0	0	5,111	1,022,098
3	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>							
4	Less Than 6,440 Therms Annually	99,926	0	0	0	0	392	100,318
5	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>							
6	6,440 - 64,400 Therms Annually	15,085	0	0	0	0	38	15,123
7	Total Rate Schedule SCD	115,011	0	0	0	0	430	115,441
8	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>							
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	49	0	0	0	0	3	52
14	Total Industrial Bills Under SGDS	49	0	0	0	0	3	52
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,110	0	0	0	0	30	10,140
16	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
17	COMMERCIAL							
18	6,440 - 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 - 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	<u>Rate Schedule SDS - Small Distribution Service</u>							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,00 Therms Annually	1,944	0	0	0	0	5	1,949
27	>110,000 to ≤ 540,000 Therms Annually	1,704	12	0	0	0	5	1,721
28	Total Commercial Bills Under SDS	3,648	12	0	0	0	10	3,670
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,00 Therms Annually	180	0	0	0	0	1	181
31	>110,000 to ≤ 540,000 Therms Annually	937	0	0	0	0	4	941
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
32	Total Industrial Bills Under SDS	1,129	0	0	0	0	5	1,134
33	Total Rate Schedule SDS	4,777	12	0	0	0	15	4,804

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule LDS - Large Distribution Service</u>							
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	108	(12)	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	276	(12)	0	0	0	0	264
8	<u>Rate Schedule LDS - Large Distribution Service</u>							
9	INDUSTRIAL							
10	> 540,000 to <= 1,074,000 Therms Annually	300	0	0	0	0	1	301
11	> 1,074,000 to <= 3,400,000 Therms Annually	227	(12)	0	0	0	1	216
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	575	(12)	0	0	0	2	565
15	Total Rate Schedule LDS	851	(24)	0	0	0	2	829
16	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	Industrial Bills Under MLDS - Class I	12	0	0	0	0	0	12
31	Total Rate Schedule MLDS - Class I	24	0	0	0	0	0	24
32	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
33	COMMERCIAL							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	0	24
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	24	0	0	0	0	0	24
43	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, 2020

Exhibit No. 103
Schedule No. 2
Page 4 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule Flex and NCS</u>							
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	0	0	0	0	0	0	0
20	Total Commerical Bills Under Flex and NCS	96	0	0	0	0	0	96
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	(12)	0	0	0	0	0
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	216	0	0	0	0	0	216
39	Total Industrial Bills Under Flex and NCS	264	(12)	0	0	0	0	252
40	Total Flex and NCS Bills	360	(12)	0	0	0	0	348
41	Distribution Service Summary by Customer Class							
42	Total Residential	1,016,987	0	0	0	0	5,111	1,022,098
43	Total Commercial	148,329	0	0	0	0	509	148,838
44	Total Industrial	2,506	(24)	0	0	0	11	2,493
45	Total Distribution Service	1,167,822	(24)	0	0	0	5,631	1,173,429
46	Total Company Throughput	5,216,451	(15)	21,275	(9,444)	0	71,325	5,299,592

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 5 of 12
Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	Total Rate Schedule RSS	3,544,320	0	0	(9,270)	0	59,100	3,594,150
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
4	Total Rate Schedule CAP	263,238	0	0	0	0	4,768	268,006
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
6	C O M M E R C I A L							
7	Less Than 6,440 Therms Annually	255,753	0	0	(2,466)	0	1,729	255,016
8	I N D U S T R I A L							
9	Less Than 6,440 Therms Annually	174	0	0	0	0	1	175
10	Total Rate Schedule SGSS ≤ 6,440 Therms	255,927	0	0	(2,466)	0	1,730	255,191
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 - 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 - 64,400 Therms Annually	503	0	0	0	0	0	503
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 - 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 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<u>Rate Schedule LGSS - Large General Sales Service</u>							
24	C O M M E R C I A L							
25	> 64,400 to ≤ 110,00 Therms Annually	576	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
31	Total Commercial Bills Under LGSS	1,020	0	0	0	0	4	1,024
32	I N D U S T R I A L							
33	> 64,400 to ≤ 110,00 Therms Annually	48	0	0	0	0	0	48
34	>110,000 to ≤ 540,000 Therms Annually	0	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
39	Total Industrial Bills Under LGSS	48	0	0	0	0	0	48
40	Total Rate Schedule LGSS	1,068	0	0	0	0	4	1,072
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	3,807,558	0	0	(9,270)	0	63,868	3,862,156
43	Total Commercial Sales	291,300	0	0	(2,466)	0	1,825	290,659
44	Total Industrial Sales	725	0	0	0	0	1	726
45	Total Tariff Sales	4,099,583	0	0	(11,736)	0	65,694	4,153,541

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 6 of 12
Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	Total Rate Schedule RDS	986,941	0	0	0	0	5,111	992,052
3	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>							
4	Less Than 6,440 Therms Annually	105,971	0	0	0	0	392	106,363
5	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>							
6	6,440 - 64,400 Therms Annually	15,085	0	0	0	0	38	15,123
7	Total Rate Schedule SCD	121,056	0	0	0	0	430	121,486
8	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>							
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	48	0	0	0	0	3	51
14	Total Industrial Bills Under SGDS	48	0	0	0	0	3	51
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,109	0	0	0	0	30	10,139
16	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
17	COMMERCIAL							
18	6,440 - 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 - 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	<u>Rate Schedule SDS - Small Distribution Service</u>							
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	1,704	12	0	0	0	5	1,721
28	Total Commercial Bills Under SDS	3,648	12	0	0	0	10	3,670
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,000 Therms Annually	180	0	0	0	0	1	181
31	> 110,000 to ≤ 540,000 Therms Annually	936	0	0	0	0	4	940
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
32	Total Industrial Bills Under SDS	1,128	0	0	0	0	5	1,133
33	Total Rate Schedule SDS	4,776	12	0	0	0	15	4,803

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	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	108	0	0	0	0	0	108
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	276	0	0	0	0	0	276
8	Rate Schedule LDS - Large Distribution Service							
9	INDUSTRIAL							
10	> 540,000 to <= 1,074,000 Therms Annually	300	0	0	0	0	1	301
11	> 1,074,000 to <= 3,400,000 Therms Annually	228	12	0	0	0	1	241
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	576	12	0	0	0	2	590
15	Total Rate Schedule LDS	852	12	0	0	0	2	866
16	Rate Schedule MLDS - Main Line Distribution Service - Class I							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	Industrial Bills Under MLDS - Class I	12	0	0	0	0	0	12
31	Total Rate Schedule MLDS - Class I	24	0	0	0	0	0	24
32	Rate Schedule MLDS - Main Line Distribution Service - Class II							
33	COMMERCIAL							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	0	24
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	24	0	0	0	0	0	24
43	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 December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Bills from Industrial & Lg Com Customers				Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
		Forecasted (1)	Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills				
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule Flex and NCS</u>							
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 Commercial 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	(12)	0	0	0	0	0
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	12	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	(12)	0	0	0	240	228
40	Total Flex and NCS Bills	360	(12)	0	0	0	0	348
41	Distribution Service Summary by Customer Class							
42	Total Residential	986,941	0	0	0	0	5,111	992,052
43	Total Commercial	154,398	12	0	0	0	509	154,919
44	Total Industrial	2,481	0	0	0	0	11	2,492
45	Total Distribution Service	1,143,820	12	0	0	0	5,631	1,149,463
46	Total Company Throughput	5,243,403	12	0	(11,736)	0	71,325	5,303,004

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule RSS - Residential Sales Service								
2	Total Rate Schedule RSS	3,544,320	0	21,696	(9,270)	0	59,100	3,615,846	
3	Rate Schedule CAP - Residential Sales Service CAP								
4	Total Rate Schedule CAP	263,238	0	0	0	0	4,768	268,006	
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	255,753	0	2,563	(2,466)	0	1,729	257,579	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	174	0	0	0	0	1	175	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	255,927	0	2,563	(2,466)	0	1,730	257,754	
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)								
12	COMMERCIAL								
13	6,440 - 64,400 Therms Annually	34,515	0	0	0	0	92	34,607	
14	INDUSTRIAL								
15	6,440 - 64,400 Therms Annually	503	0	0	0	0	0	503	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	35,018	0	0	0	0	92	35,110	
17	Rate Schedule NSS - Negotiated Sales Service								
18	COMMERCIAL								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	Rate Schedule LGSS - Large General Sales Service								
24	COMMERCIAL								
25	> 64,400 to ≤ 110,000 Therms Annually	576	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0	
31	Total Commercial Bills Under LGSS	1,020	0	0	0	0	4	1,024	
32	INDUSTRIAL								
33	> 64,400 to ≤ 110,000 Therms Annually	48	0	0	0	0	0	48	
34	>110,000 to ≤ 540,000 Therms Annually	0	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0	
39	Total Industrial Bills Under LGSS	48	0	0	0	0	0	48	
40	Total Rate Schedule LGSS	1,068	0	0	0	0	4	1,072	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	3,807,558	0	21,696	(9,270)	0	63,868	3,883,852	
43	Total Commercial Sales	291,300	0	2,563	(2,466)	0	1,825	293,222	
44	Total Industrial Sales	725	0	0	0	0	1	726	
45	Total Tariff Sales	4,099,583	0	24,259	(11,736)	0	65,694	4,177,800	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	986,941	0	0	0	0	5,111	992,052
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	105,971	0	0	0	0	392	106,363
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	6,440 - 64,400 Therms Annually	15,085	0	0	0	0	38	15,123
7	Total Rate Schedule SCD	121,056	0	0	0	0	430	121,486
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	48	0	0	0	0	3	51
14	Total Industrial Bills Under SGDS	48	0	0	0	0	3	51
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,109	0	0	0	0	30	10,139
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	6,440 - 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 - 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 ≤ 110,00 Therms Annually	1,944	0	0	0	0	5	1,949
27	>110,000 to ≤ 540,000 Therms Annually	1,704	12	0	0	0	5	1,721
28	Total Commercial Bills Under SDS	3,648	12	0	0	0	10	3,670
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,00 Therms Annually	180	0	0	0	0	1	181
31	>110,000 to ≤ 540,000 Therms Annually	936	0	0	0	0	4	940
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
32	Total Industrial Bills Under SDS	1,128	0	0	0	0	5	1,133
33	Total Rate Schedule SDS	4,776	12	0	0	0	15	4,803

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills			
			New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule LDS - Large Distribution Service						
2	COMMERCIAL						
3	> 540,000 to <= 1,074,000 Therms Annually	168	0	0	0	0	168
4	> 1,074,000 to <= 3,400,000 Therms Annually	108	(12)	0	0	0	96
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	276	(12)	0	0	0	264
8	Rate Schedule LDS - Large Distribution Service						
9	INDUSTRIAL						
10	> 540,000 to <= 1,074,000 Therms Annually	300	0	0	0	1	301
11	> 1,074,000 to <= 3,400,000 Therms Annually	228	0	0	0	1	229
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	12
14	Total Industrial Bills Under LDS	576	0	0	0	2	578
15	Total Rate Schedule LDS	852	(12)	0	0	2	842
16	Rate Schedule MLDS - Main Line Distribution Service - Class I						
17	COMMERCIAL						
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	12
24	INDUSTRIAL						
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	0	0	0	0	0	0
30	Industrial Bills Under MLDS - Class I	12	0	0	0	0	12
31	Total Rate Schedule MLDS - Class I	24	0	0	0	0	24
32	Rate Schedule MLDS - Main Line Distribution Service - Class II						
33	COMMERCIAL						
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0
38	INDUSTRIAL						
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	24
41	> 7,500,000 Therms Annually	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	24	0	0	0	0	24
43	Total Rate Schedule MLDS - Class II	24	0	0	0	0	24

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 2
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Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
			Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule 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 Commercial 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	(12)	0	0	0	0	0	
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	(12)	0	0	0	0	228	
40	Total Flex and NCS Bills	360	(12)	0	0	0	0	348	
41	Distribution Service Summary by Customer Class								
42	Total Residential	986,941	0	0	0	0	5,111	992,052	
43	Total Commercial	154,398	0	0	0	0	509	154,907	
44	Total Industrial	2,481	(12)	0	0	0	11	2,480	
45	Total Distribution Service	1,143,820	(12)	0	0	0	5,631	1,149,439	
46	Total Company Throughput	5,243,403	(12)	24,259	(11,736)	0	71,325	5,327,239	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule RSS - Residential Sales Service</u>						
2	Total Rate Schedule RSS	24,052,195.0	0.0	196,577.0	(51,314.0)	0.0	24,197,458.0
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>						
4	Total Rate Schedule CAP	2,430,254.1	0.0	0.0	0.0	0.0	2,430,254.1
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
6	COMMERCIAL						
7	Less Than 6,440 Therms Annually	4,115,647.6	0.0	141,408.0	(113,343.0)	0.0	4,143,712.6
8	INDUSTRIAL						
9	Less Than 6,440 Therms Annually	<u>3,430.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,430.5</u>
10	Total Rate Schedule SGSS < 6,440 Therms	4,119,078.1	0.0	141,408.0	(113,343.0)	0.0	4,147,143.1
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	4,228,182.6	0.0	0.0	0.0	0.0	4,228,182.6
14	INDUSTRIAL						
15	>6,440 to ≤ 64,400 Therms Annually	<u>116,548.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>116,548.5</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	4,344,731.1	0.0	0.0	0.0	0.0	4,344,731.1
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>						
18	COMMERCIAL						
19	540,000 - 1,074,000 Therms Annually	69,300.0	0.0	0.0	0.0	0.0	69,300.0
20	INDUSTRIAL						
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	69,300.0	0.0	0.0	0.0	0.0	69,300.0
23	<u>Rate Schedule LGSS - Large General Sales Service</u>						
24	COMMERCIAL						
25	> 64,400 <= 110,000 Therms Annually	396,615.0	25,263.8	0.0	0.0	0.0	421,878.8
26	> 110,000 to ≤ 540,000 Therms Annually	607,908.9	0.0	0.0	0.0	0.0	607,908.9
27	>540,000 to ≤ 1,074,000 Therms Annually	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
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	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>
31	Total Commercial LGSS	1,004,523.9	25,263.8	0.0	0.0	0.0	1,029,787.7
32	INDUSTRIAL						
33	> 64,400 <= 110,000 Therms Annually	44,771.3	0.0	0.0	0.0	0.0	44,771.3
34	> 110,000 to ≤ 540,000 Therms Annually	0.0	0.0	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
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<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	44,771.3	0.0	0.0	0.0	0.0	44,771.3
40	Total Rate Schedule LGSS	1,049,295.2	25,263.8	0.0	0.0	0.0	1,074,559.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 3
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Tariff Sales Summary by Customer Class						
2	Total Residential Sales	26,482,449.1	0.0	196,577.0	(51,314.0)	0.0	26,627,712.1
3	Total Commercial Sales	9,417,654.1	25,263.8	141,408.0	(113,343.0)	0.0	9,470,982.9
4	Total Industrial Sales	<u>164,750.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>164,750.3</u>
5	Total Tariff Sales	36,064,853.5	25,263.8	337,985.0	(164,657.0)	0.0	36,263,445.3
6	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
7	Total Rate Schedule RDS	8,160,830.5	0.0	0.0	0.0	0.0	8,160,830.5
8	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
9	Less Than 6,440 Therms Annually	1,356,450.2	0.0	0.0	0.0	0.0	1,356,450.2
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,400,187.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,400,187.5</u>
12	Total Rate Schedule SCD	2,756,637.7	0.0	0.0	0.0	0.0	2,756,637.7
13	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
14	COMMERCIAL						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	35,318.5	0.0	0.0	0.0	0.0	35,318.5
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>191,513.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>191,513.1</u>
19	Total Commercial SGDS	226,831.6	0.0	0.0	0.0	0.0	226,831.6
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
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>4,792.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>4,792.4</u>
25	Total Industrial SGDS	4,792.4	0.0	0.0	0.0	0.0	4,792.4
26	Total Rate Schedule SGDS ≤ 6,440 Therms	231,624.0	0.0	0.0	0.0	0.0	231,624.0
27	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
28	COMMERCIAL						
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	716,583.6	0.0	0.0	0.0	0.0	716,583.6
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,927,841.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,927,841.2</u>
33	Total Commercial SGDS	3,644,424.8	0.0	0.0	0.0	0.0	3,644,424.8
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
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>97,549.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>97,549.1</u>
39	Total Industrial SGDS	97,549.1	0.0	0.0	0.0	0.0	97,549.1
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,741,973.9	0.0	0.0	0.0	0.0	3,741,973.9

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	(5)	
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,392,419.4	0.0	0.0	0.0	0.0	1,392,419.4
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,754,923.2</u>	<u>15,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,769,923.2</u>
5	Total Commercial SDS	4,147,342.6	15,000.0	0.0	0.0	0.0	4,162,342.6
6 INDUSTRIAL							
7	> 64,400 to ≤ 110,000 Therms Annually	108,355.8	0.0	0.0	0.0	0.0	108,355.8
8	> 110,000 to ≤ 540,000 Therms Annually	1,891,796.0	0.0	0.0	0.0	0.0	1,891,796.0
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>17,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,000.0</u>
9	Total Industrial SDS	2,017,151.8	0.0	0.0	0.0	0.0	2,017,151.8
10	Total Rate Schedule SDS	6,164,494.4	15,000.0	0.0	0.0	0.0	6,179,494.4
11 Rate Schedule LDS - Large Distribution Service							
12 COMMERCIAL							
13	> 540,000 to ≤ 1,074,000 Therms Annually	1,098,769.4	0.0	0.0	0.0	0.0	1,098,769.4
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,254,700.0	0.0	0.0	0.0	0.0	1,254,700.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 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>
17	Total Commercial LDS	2,353,469.4	0.0	0.0	0.0	0.0	2,353,469.4
18 INDUSTRIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	1,954,778.5	0.0	0.0	0.0	0.0	1,954,778.5
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,947,800.0	(18,500.0)	0.0	0.0	0.0	3,929,300.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,227,350.0	0.0	0.0	0.0	0.0	1,227,350.0
22	> 7,500,000 Therms Annually	<u>1,105,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,105,000.0</u>
23	Total Industrial LDS	8,234,928.5	(18,500.0)	0.0	0.0	0.0	8,216,428.5
24	Total Rate Schedule LDS	10,588,397.9	(18,500.0)	0.0	0.0	0.0	10,569,897.9
25 Rate Schedule MLDS - Main Line Distribution Service - Class I							
26 COMMERCIAL							
27	Total Commercial MLDS - Class I	106,900.0	0.0	0.0	0.0	0.0	106,900.0
28 INDUSTRIAL							
29	Total Industrial MLDS - Class I	49,000.0	0.0	0.0	0.0	0.0	49,000.0
30	Total Rate Schedule MLDS - Class I	155,900.0	0.0	0.0	0.0	0.0	155,900.0
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	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 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>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37 INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
40	> 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>
41	Total Industrial MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
42	Total Rate Schedule MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule Flex and NCS						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,120,760.0	0.0	0.0	0.0	0.0	2,120,760.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>12,073,300.0</u>	<u>(202,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>11,870,600.0</u>
6	Total Rate Schedule Flex and NCS	14,194,060.0	(202,700.0)	0.0	0.0	0.0	13,991,360.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	8,160,830.5	0.0	0.0	0.0	0.0	8,160,830.5
9	Total Commercial	15,356,366.1	15,000.0	0.0	0.0	0.0	15,371,366.1
10	Total Industrial	<u>23,503,721.8</u>	<u>(221,200.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,282,521.8</u>
11	Total Distribution Service	47,020,918.4	(206,200.0)	0.0	0.0	0.0	46,814,718.4
12	Total Company Throughput	83,085,771.9	(180,936.2)	337,985.0	(164,657.0)	0.0	83,078,163.7

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
 Schedule No. 3
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 Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	24,232,867.6	0.0	0.0	0.0	0.0	24,232,867.6
3 Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	2,449,097.9	0.0	0.0	0.0	0.0	2,449,097.9
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
6 COMMERCIAL							
7	Less Than 6,440 Therms Annually	4,081,287.2	0.0	0.0	0.0	0.0	4,081,287.2
8 INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>3,439.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,439.2</u>
10	Total Rate Schedule SGSS	4,084,726.4	0.0	0.0	0.0	0.0	4,084,726.4
11 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
12 COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	4,188,774.7	0.0	0.0	0.0	0.0	4,188,774.7
14 INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>119,598.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>119,598.7</u>
16	Total Rate Schedule SGSS	4,308,373.4	0.0	0.0	0.0	0.0	4,308,373.4
17 Rate Schedule NSS - Negotiated Sales Service							
18 COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	69,300.0	0.0	0.0	0.0	0.0	69,300.0
20 INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	69,300.0	0.0	0.0	0.0	0.0	69,300.0
23 Rate Schedule LGSS - Large General Sales Service							
24 COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	424,307.7	0.0	0.0	0.0	0.0	424,307.7
26	> 110,000 to ≤ 540,000 Therms Annually	601,914.3	0.0	0.0	0.0	0.0	601,914.3
27	>540,000 to ≤ 1,074,000 Therms Annually	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
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	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>
31	Total Commercial LGSS	1,026,222.0	0.0	0.0	0.0	0.0	1,026,222.0
32 INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	45,265.5	0.0	0.0	0.0	0.0	45,265.5
34	> 110,000 to ≤ 540,000 Therms Annually	0.0	0.0	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
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<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	45,265.5	0.0	0.0	0.0	0.0	45,265.5
40	Total Rate Schedule LGSS	1,071,487.5	0.0	0.0	0.0	0.0	1,071,487.5

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
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 Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Tariff Sales Summary by Customer Class							
2	Total Residential Sales	26,681,965.5	0.0	0.0	0.0	0.0	26,681,965.5
3	Total Commercial Sales	9,365,583.9	0.0	0.0	0.0	0.0	9,365,583.9
4	Total Industrial Sales	<u>168,303.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>168,303.4</u>
5	Total Tariff Sales	36,215,852.8	0.0	0.0	0.0	0.0	36,215,852.8
Exhibit No. 103							
6 Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	7,831,260.9	0.0	0.0	0.0	0.0	7,831,260.9
8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,350,071.5	0.0	0.0	0.0	0.0	1,350,071.5
10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,392,411.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,392,411.0</u>
12	Total Rate Schedule SCD	2,742,482.5	0.0	0.0	0.0	0.0	2,742,482.5
13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14 COMMERCIAL							
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	34,793.6	0.0	0.0	0.0	0.0	34,793.6
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>188,989.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>188,989.3</u>
19	Total Commercial SGDS	223,782.9	0.0	0.0	0.0	0.0	223,782.9
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
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>6,148.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,148.4</u>
25	Total Industrial SGDS	6,148.4	0.0	0.0	0.0	0.0	6,148.4
26	Total Rate Schedule SGDS ≤ 6,440 Therms	229,931.3	0.0	0.0	0.0	0.0	229,931.3
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	705,646.1	0.0	0.0	0.0	0.0	705,646.1
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,884,657.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,884,657.3</u>
33	Total Commercial SGDS	3,590,303.4	0.0	0.0	0.0	0.0	3,590,303.4
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
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>126,681.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,681.6</u>
39	Total Industrial SGDS	126,681.6	0.0	0.0	0.0	0.0	126,681.6
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,716,985.0	0.0	0.0	0.0	0.0	3,716,985.0

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,371,657.6	0.0	0.0	0.0	0.0	1,371,657.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,715,728.5</u>	<u>20,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,735,728.5</u>
5	Total Commercial SDS	4,087,386.1	20,000.0	0.0	0.0	0.0	4,107,386.1
6 INDUSTRIAL							
7	> 64,400 to ≤ 110,000 Therms Annually	134,645.8	0.0	0.0	0.0	0.0	134,645.8
8	> 110,000 to ≤ 540,000 Therms Annually	2,216,991.4	0.0	0.0	0.0	0.0	2,216,991.4
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>17,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,000.0</u>
10	Total Industrial SDS	2,368,637.2	0.0	0.0	0.0	0.0	2,368,637.2
11	Total Rate Schedule SDS	6,456,023.3	20,000.0	0.0	0.0	0.0	6,476,023.3
12 Rate Schedule LDS - Large Distribution Service							
13 COMMERCIAL							
14	> 540,000 to ≤ 1,074,000 Therms Annually	1,105,750.8	0.0	0.0	0.0	0.0	1,105,750.8
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,250,000.0	0.0	0.0	0.0	0.0	1,250,000.0
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	> 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>
18	Total Commercial LDS	2,355,750.8	0.0	0.0	0.0	0.0	2,355,750.8
19 INDUSTRIAL							
20	> 540,000 to ≤ 1,074,000 Therms Annually	1,992,275.2	0.0	0.0	0.0	0.0	1,992,275.2
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,943,000.0	97,000.0	0.0	0.0	0.0	4,040,000.0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,229,000.0	0.0	0.0	0.0	0.0	1,229,000.0
23	> 7,500,000 Therms Annually	<u>1,070,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,070,000.0</u>
24	Total Industrial LDS	8,234,275.2	97,000.0	0.0	0.0	0.0	8,331,275.2
25	Total Rate Schedule LDS	10,590,026.0	97,000.0	0.0	0.0	0.0	10,687,026.0
26 Rate Schedule MLDS - Main Line Distribution Service - Class I							
27 COMMERCIAL							
28	Total Commercial MLDS - Class I	107,000.0	0.0	0.0	0.0	0.0	107,000.0
29 INDUSTRIAL							
30	Total Industrial MLDS - Class I	<u>49,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>49,000.0</u>
31	Total Rate Schedule MLDS - Class I	156,000.0	0.0	0.0	0.0	0.0	156,000.0
32 Rate Schedule MLDS - Main Line Distribution Service - Class II							
33 COMMERCIAL							
34	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 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>
37	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
38 INDUSTRIAL							
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
41	> 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>
42	Total Industrial MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
43	Total Rate Schedule MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0

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Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule Flex and NCS</u>						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,151,760.0	0.0	0.0	0.0	0.0	2,151,760.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>12,136,700.0</u>	<u>(202,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>11,934,000.0</u>
6	Total Rate Schedule Flex and NCS	14,288,460.0	(202,700.0)	0.0	0.0	0.0	14,085,760.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	7,831,260.9	0.0	0.0	0.0	0.0	7,831,260.9
9	Total Commercial	15,258,465.7	20,000.0	0.0	0.0	0.0	15,278,465.7
10	Total Industrial	<u>23,948,442.4</u>	<u>(105,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,842,742.4</u>
11	Total Distribution Service	47,038,169.0	(85,700.0)	0.0	0.0	0.0	46,952,469.0
12	Total Company Throughput	83,254,021.8	(85,700.0)	0.0	0.0	0.0	83,168,321.8

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Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecasted
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	(5)	Adjusted (6=1 to 5)
1	<u>Rate Schedule Flex and NCS</u>						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,151,760.0	0.0	0.0	0.0	0.0	2,151,760.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>12,136,700.0</u>	<u>(202,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>11,934,000.0</u>
6	Total Rate Schedule Flex and NCS	14,288,460.0	(202,700.0)	0.0	0.0	0.0	14,085,760.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	7,831,260.9	0.0	0.0	0.0	0.0	7,831,260.9
9	Total Commercial	15,258,465.7	20,000.0	0.0	0.0	0.0	15,278,465.7
10	Total Industrial	<u>23,948,442.4</u>	<u>(105,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,842,742.4</u>
11	Total Distribution Service	47,038,169.0	(85,700.0)	0.0	0.0	0.0	46,952,469.0
12	Total Company Throughput	83,254,021.8	(85,700.0)	0.0	0.0	0.0	83,168,321.8

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Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	24,232,867.6	0.0	198,432.0	(66,466.0)	0.0	24,364,833.6
3 Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	2,449,097.9	0.0	0.0	0.0	0.0	2,449,097.9
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
6 COMMERCIAL							
7	Less Than 6,440 Therms Annually	4,081,287.2	0.0	158,697.0	(125,010.0)	0.0	4,114,974.2
8 INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>3,439.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,439.2</u>
10	Total Rate Schedule SGSS	4,084,726.4	0.0	158,697.0	(125,010.0)	0.0	4,118,413.4
11 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
12 COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	4,188,774.7	0.0	0.0	0.0	0.0	4,188,774.7
14 INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>119,598.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>119,598.7</u>
16	Total Rate Schedule SGSS	4,308,373.4	0.0	0.0	0.0	0.0	4,308,373.4
17 Rate Schedule NSS - Negotiated Sales Service							
18 COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	69,300.0	0.0	0.0	0.0	0.0	69,300.0
20 INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	69,300.0	0.0	0.0	0.0	0.0	69,300.0
23 Rate Schedule LGSS - Large General Sales Service							
24 COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	424,307.7	0.0	0.0	0.0	0.0	424,307.7
26	> 110,000 to ≤ 540,000 Therms Annually	601,914.3	0.0	0.0	0.0	0.0	601,914.3
27	>540,000 to ≤ 1,074,000 Therms Annually	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
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	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>
31	Total Commercial LGSS	1,026,222.0	0.0	0.0	0.0	0.0	1,026,222.0
32 INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	45,265.5	0.0	0.0	0.0	0.0	45,265.5
34	> 110,000 to ≤ 540,000 Therms Annually	0.0	0.0	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
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<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	45,265.5	0.0	0.0	0.0	0.0	45,265.5
40	Total Rate Schedule LGSS	1,071,487.5	0.0	0.0	0.0	0.0	1,071,487.5

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Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Tariff Sales Summary by Customer Class						
2	Total Residential Sales	26,681,965.5	0.0	198,432.0	(66,466.0)	0.0	26,813,931.5
3	Total Commercial Sales	9,365,583.9	0.0	158,697.0	(125,010.0)	0.0	9,399,270.9
4	Total Industrial Sales	<u>168,303.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>168,303.4</u>
5	Total Tariff Sales	36,215,852.8	0.0	357,129.0	(191,476.0)	0.0	36,381,505.8

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6	Rate Schedule RDS - Residential Distribution Service (Choice)						
7	Total Rate Schedule RDS	7,831,260.9	0.0	0.0	0.0	0.0	7,831,260.9
8	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
9	Less Than 6,440 Therms Annually	1,350,071.5	0.0	0.0	0.0	0.0	1,350,071.5
10	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,392,411.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,392,411.0</u>
12	Total Rate Schedule SCD	2,742,482.5	0.0	0.0	0.0	0.0	2,742,482.5
13	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
14	COMMERCIAL						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	34,793.6	0.0	0.0	0.0	0.0	34,793.6
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>188,989.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>188,989.3</u>
19	Total Commercial SGDS	223,782.9	0.0	0.0	0.0	0.0	223,782.9
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
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>6,148.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,148.4</u>
25	Total Industrial SGDS	6,148.4	0.0	0.0	0.0	0.0	6,148.4
26	Total Rate Schedule SGDS ≤ 6,440 Therms	229,931.3	0.0	0.0	0.0	0.0	229,931.3
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	705,646.1	0.0	0.0	0.0	0.0	705,646.1
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,884,657.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,884,657.3</u>
33	Total Commercial SGDS	3,590,303.4	0.0	0.0	0.0	0.0	3,590,303.4
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
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>126,681.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,681.6</u>
39	Total Industrial SGDS	126,681.6	0.0	0.0	0.0	0.0	126,681.6
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,716,985.0	0.0	0.0	0.0	0.0	3,716,985.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 3
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 Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,371,657.6	0.0	0.0	0.0	0.0	1,371,657.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,715,728.5</u>	<u>20,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,735,728.5</u>
5	Total Commercial SDS	4,087,386.1	20,000.0	0.0	0.0	0.0	4,107,386.1
6 INDUSTRIAL							
7	> 64,400 to ≤ 110,000 Therms Annually	134,645.8	0.0	0.0	0.0	0.0	134,645.8
8	> 110,000 to ≤ 540,000 Therms Annually	2,216,991.4	0.0	0.0	0.0	0.0	2,216,991.4
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>17,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,000.0</u>
10	Total Industrial SDS	2,368,637.2	0.0	0.0	0.0	0.0	2,368,637.2
11	Total Rate Schedule SDS	6,456,023.3	20,000.0	0.0	0.0	0.0	6,476,023.3
12 Rate Schedule LDS - Large Distribution Service							
13 COMMERCIAL							
14	> 540,000 to ≤ 1,074,000 Therms Annually	1,105,750.8	0.0	0.0	0.0	0.0	1,105,750.8
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,250,000.0	0.0	0.0	0.0	0.0	1,250,000.0
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	> 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>
18	Total Commercial LDS	2,355,750.8	0.0	0.0	0.0	0.0	2,355,750.8
19 INDUSTRIAL							
20	> 540,000 to ≤ 1,074,000 Therms Annually	1,992,275.2	0.0	0.0	0.0	0.0	1,992,275.2
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,943,000.0	97,000.0	0.0	0.0	0.0	4,040,000.0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,229,000.0	0.0	0.0	0.0	0.0	1,229,000.0
23	> 7,500,000 Therms Annually	<u>1,070,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,070,000.0</u>
24	Total Industrial LDS	8,234,275.2	97,000.0	0.0	0.0	0.0	8,331,275.2
25	Total Rate Schedule LDS	10,590,026.0	97,000.0	0.0	0.0	0.0	10,687,026.0
26 Rate Schedule MLDS - Main Line Distribution Service - Class I							
27 COMMERCIAL							
28	Total Commercial MLDS - Class I	107,000.0	0.0	0.0	0.0	0.0	107,000.0
29 INDUSTRIAL							
30	Total Industrial MLDS - Class I	<u>49,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>49,000.0</u>
31	Total Rate Schedule MLDS - Class I	156,000.0	0.0	0.0	0.0	0.0	156,000.0
32 Rate Schedule MLDS - Main Line Distribution Service - Class II							
33 COMMERCIAL							
34	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 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>
37	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
38 INDUSTRIAL							
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
41	> 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>
42	Total Industrial MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0
43	Total Rate Schedule MLDS - Class II	1,027,000.0	0.0	0.0	0.0	0.0	1,027,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
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Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule Flex and NCS</u>						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,151,760.0	0.0	0.0	0.0	0.0	2,151,760.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>12,136,700.0</u>	<u>(202,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>11,934,000.0</u>
6	Total Rate Schedule Flex and NCS	14,288,460.0	(202,700.0)	0.0	0.0	0.0	14,085,760.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	7,831,260.9	0.0	0.0	0.0	0.0	7,831,260.9
9	Total Commercial	15,258,465.7	20,000.0	0.0	0.0	0.0	15,278,465.7
10	Total Industrial	<u>23,948,442.4</u>	<u>(105,700.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,842,742.4</u>
11	Total Distribution Service	47,038,169.0	(85,700.0)	0.0	0.0	0.0	46,952,469.0
12	Total Company Throughput	83,254,021.8	(85,700.0)	357,129.0	(191,476.0)	0.0	83,333,974.8

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2020

Exhibit No. 103
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 Witness: M. J. Bell

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	19,068	(7,086)	0	11,982
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,207	(2,358)	0	(151)
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	9	9
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	12	12
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	(12)	(12)
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	(12)	(12)
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	(12)	(12)
47	Rate Schedule MLDS II				
48	Flex	0	0	0	0
49	Total	21,275	(9,444)	(15)	11,816

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2020

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 Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	#REF!	196,577.0	(51,314.0)	0.0	145,263.0
4	Total	196,577.0	(51,314.0)	0.0	145,263.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	141,408.0	(113,343.0)	0.0	28,065.0
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	141,408.0	(113,343.0)	0.0	28,065.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	15,000.0	15,000.0
23	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Total	0.0	0.0	15,000.0	15,000.0
25	Rate Schedule LGS				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	25,263.8	25,263.8
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30	Total	0.0	0.0	25,263.8	25,263.8
31	INDUSTRIAL				
32	Rate Schedule SGSS				
33	Total	0.0	0.0	0.0	0.0
34	Rate Schedule SDS - Small Distribution Service				
35	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
36	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
37	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
38	Total	0.0	0.0	0.0	0.0
39	Rate Schedule LDS				
40	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	(18,500.0)	(18,500.0)
42	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	Flex	<u>0.0</u>	<u>0.0</u>	<u>(202,700.0)</u>	<u>(202,700.0)</u>
45	Total	0.0	0.0	(221,200.0)	(221,200.0)
46	Rate Schedule MLDS II				
47	Flexed Deliveries	0.0	0.0	0.0	0.0
48	Total	337,985.0	(164,657.0)	(180,936.2)	(7,608.2)

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2020
 Determination of Attrition

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	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.45	288.41
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.24	48.07
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.24	48.07
7 No. of Mos	<u>6</u>	<u>6</u>
8 Change in Customers	<u>(1,181)</u>	<u>(393)</u>
9 Change in Dth - First Block	<u>(51,314)</u>	<u>(113,343)</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	0.00	0.00
12 No. of Mos	<u>6</u>	<u>6</u>
13 Change in Customers	<u>0</u>	<u>0</u>
14 Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2021 - Unadjusted

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Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	0	(9,270)	0	(9,270)
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	0	(2,466)	0	(2,466)
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	12	12
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	12	12
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	(12)	(12)
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	0	(11,736)	12	(11,724)

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
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Line No.	Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3				
4	0.0	0.0	0.0	0.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7				
8	0.0	0.0	0.0	0.0
9	0.0	0.0	0.0	0.0
10	Rate Schedule LGSS			
11				
12	0.0	0.0	0	0.0
13	0.0	0.0	0	0.0
14	0.0	0.0	0	0.0
15	0.0	0.0	0	0.0
16	0.0	0.0	0	0.0
17	0.0	0.0	0.0	0.0
18	Rate Schedule SDS - Small Distribution Service			
19				
20	0.0	0.0	20,000.0	20,000.0
21	0.0	0.0	0.0	0.0
22	0.0	0.0	20,000.0	20,000.0
23	Rate Schedule LDS			
24				
25	0.0	0.0	0.0	0.0
26	0.0	0.0	0.0	0.0
27	0.0	0.0	0.0	0.0
28	0.0	0.0	0.0	0.0
29	0.0	0.0	0.0	0.0
30	INDUSTRIAL			
31	Rate Schedule SGSS			
32	0.0	0.0	0.0	0.0
33	Rate Schedule LDS			
34				
35	0.0	0.0	0	0.0
36	0.0	0.0	0	0.0
37	0.0	0.0	97,000	97,000.0
38	0.0	0.0	0	0.0
39	0.0	0.0	0	0.0
40	0.0	0.0	(202,700.0)	(202,700.0)
41	0.0	0.0	(105,700.0)	(105,700.0)
42	Rate Schedule MLDS II			
43				
44	0.0	0.0	0.0	0.0
44	0.0	0.0	(85,700.0)	(85,700.0)

Columbia Gas of Pennsylvania, Inc.
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	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	0.00	0.00
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	0.00	0.00
5 Change in Dth - First Block		
6 Dth/Customer/Mo	0.00	0.00
7 No. of Mos	6	6
8 Change in Customers	<u>(1,545)</u>	<u>(411)</u>
9 Change in Dth - First Block	<u>0</u>	<u>0</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	0.00	0.00
12 No. of Mos	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.
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Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	21,696	(9,270)	0	12,426
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,563	(2,466)	0	97
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	12	12
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	(12)	(12)
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	(12)	(12)
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	24,259	(11,736)	(12)	12,511

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2021

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Line No.	Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i>	Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i>	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3	198,432.0	(66,466.0)	0.0	131,966.0
4	198,432.0	(66,466.0)	0.0	131,966.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7	158,697.0	(125,010.0)	0.0	33,687.0
8	0.0	0.0	0.0	0.0
9	158,697.0	(125,010.0)	0.0	33,687.0
10	Rate Schedule LGSS			
11	0.0	0.0	0	0.0
12	0.0	0.0	0	0.0
13	0.0	0.0	0	0.0
14	0.0	0.0	0	0.0
15	0.0	0.0	0	0.0
16	0.0	0.0	0	0.0
17	0.0	0.0	0.0	0.0
18	Rate Schedule SDS - Small Distribution Service			
19	0.0	0.0	0.0	0.0
20	0.0	0.0	20,000.0	20,000.0
21	0.0	0.0	0.0	0.0
22	0.0	0.0	20,000.0	20,000.0
23	Rate Schedule LDS			
24	0.0	0.0	0.0	0.0
25	0.0	0.0	0.0	0.0
26	0.0	0.0	0.0	0.0
27	0.0	0.0	0.0	0.0
28	0.0	0.0	0.0	0.0
29	0.0	0.0	0.0	0.0
30	INDUSTRIAL			
31	Rate Schedule SGSS			
32	0.0	0.0	0.0	0.0
33	Rate Schedule LDS			
34	0.0	0.0	0	0.0
35	0.0	0.0	0	0.0
36	0.0	0.0	0	0.0
37	0.0	0.0	97,000	97,000.0
38	0.0	0.0	0	0.0
39	0.0	0.0	0	0.0
40	0.0	0.0	(202,700.0)	(202,700.0)
41	0.0	0.0	(105,700.0)	(105,700.0)
42	Rate Schedule MLDS II			
43	0.0	0.0	0.0	0.0
44	357,129.0	(191,476.0)	(85,700.0)	79,953.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2021
 Determination of Attrition

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	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.02	304.16
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.17	50.69
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.17	50.69
7 No. of Mos	6	6
8 Change in Customers	<u>(1,545)</u>	<u>(411)</u>
9 Change in Dth - First Block	<u>(66,466)</u>	<u>(125,010)</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, 2020

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Witness: M. J. Bell

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer				12.46	16.85	16.71	13.93	8.94	4.15	2.12	1.34	1.24	1.28	2.26	5.62		
4	First Month First Block Usage per Customer				6.23	8.43	8.36	6.97	4.47	2.08	1.06	0.67	0.62	0.64	1.13	2.81		
5	Dec	474	0	0	2,953	0	0	0	0	0	0	0	0	0	0	0	0	2,953
6	Jan	275	1	275	3,427	2,317	0	0	0	0	0	0	0	0	0	0	0	5,744
7	Feb	231	2	462	2,878	3,892	1,930	0	0	0	0	0	0	0	0	0	0	8,700
8	Mar	216	3	648	2,691	3,640	3,609	1,504	0	0	0	0	0	0	0	0	0	11,444
9	Apr	220	4	880	2,741	3,707	3,676	3,065	983	0	0	0	0	0	0	0	0	14,172
10	May	195	5	975	2,430	3,286	3,258	2,716	1,743	405	0	0	0	0	0	0	0	13,838
11	June	210	6	1,260	2,617	3,539	3,509	2,925	1,877	872	223	0	0	0	0	0	0	15,562
12	July	201	7	1,407	2,504	3,387	3,359	2,800	1,797	834	426	135	0	0	0	0	0	15,242
13	Aug	267	8	2,136	3,327	4,499	4,462	3,719	2,387	1,108	566	358	166	0	0	0	0	20,592
14	Sept	274	9	2,466	3,414	4,617	4,579	3,817	2,450	1,137	581	367	340	175	0	0	0	21,477
15	Oct	384	10	3,840	4,785	6,470	6,417	5,349	3,433	1,594	814	515	476	492	434	0	0	30,779
16	Nov	<u>429</u>	11	<u>4,719</u>	<u>5,345</u>	<u>7,229</u>	<u>7,169</u>	<u>5,976</u>	<u>3,835</u>	<u>1,780</u>	<u>909</u>	<u>575</u>	<u>532</u>	<u>549</u>	<u>970</u>	<u>1,205</u>	<u>1,205</u>	<u>36,074</u>
17	Total	3,376		19,068	39,112	46,583	41,968	31,871	18,505	7,730	3,519	1,950	1,514	1,216	1,404	1,205		196,577

Exhibit No. 103

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By New Construction
 For the 12 Months Ended November 30, 2020

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. 103.77 (Dth)	U.P.C. 105.70 (Dth)	U.P.C. 86.26 (Dth)	U.P.C. 58.27 (Dth)	U.P.C. 33.35 (Dth)	U.P.C. 22.60 (Dth)	U.P.C. 17.75 (Dth)	U.P.C. 17.12 (Dth)	U.P.C. 18.72 (Dth)	U.P.C. 25.31 (Dth)	U.P.C. 44.34 (Dth)	U.P.C. 43.62 (Dth)		
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																	
3	First Block Usage per Customer				103.77	105.70	86.26	58.27	33.35	22.60	17.75	17.12	18.72	25.31	44.34	43.62		
4	First Month First Block Usage per Customer				51.89	52.85	43.13	29.14	16.68	11.30	8.88	8.56	9.36	12.66	22.17	21.81		
5	Dec	54	0	0	2,802	0	0	0	0	0	0	0	0	0	0	0	0	2,802
6	Jan	38	1	38	3,943	2,008	0	0	0	0	0	0	0	0	0	0	0	5,951
7	Feb	29	2	58	3,009	3,065	1,251	0	0	0	0	0	0	0	0	0	0	7,325
8	Mar	23	3	69	2,387	2,431	1,984	670	0	0	0	0	0	0	0	0	0	7,472
9	Apr	22	4	88	2,283	2,325	1,898	1,282	367	0	0	0	0	0	0	0	0	8,155
10	May	38	5	190	3,943	4,017	3,278	2,214	1,267	429	0	0	0	0	0	0	0	15,148
11	June	16	6	96	1,660	1,691	1,380	932	534	362	142	0	0	0	0	0	0	6,701
12	July	21	7	147	2,179	2,220	1,811	1,224	700	475	373	180	0	0	0	0	0	9,162
13	Aug	21	8	168	2,179	2,220	1,811	1,224	700	475	373	360	197	0	0	0	0	9,539
14	Sept	27	9	243	2,802	2,854	2,329	1,573	900	610	479	462	505	342	0	0	0	12,856
15	Oct	45	10	450	4,670	4,757	3,882	2,622	1,501	1,017	799	770	842	1,139	998	0	0	22,997
16	Nov	<u>60</u>	11	<u>660</u>	<u>6,226</u>	<u>6,342</u>	<u>5,176</u>	<u>3,496</u>	<u>2,001</u>	<u>1,356</u>	<u>1,065</u>	<u>1,027</u>	<u>1,123</u>	<u>1,519</u>	<u>2,660</u>	<u>1,309</u>	0	<u>33,300</u>
17	Total	394		2,207	38,083	33,930	24,800	15,237	7,970	4,724	3,231	2,799	2,667	3,000	3,658	1,309		141,408

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2021

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Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 16.78 (Dth)	<u>U.P.C.</u> 16.64 (Dth)	<u>U.P.C.</u> 13.86 (Dth)	<u>U.P.C.</u> 8.88 (Dth)	<u>U.P.C.</u> 4.09 (Dth)	<u>U.P.C.</u> 2.06 (Dth)	<u>U.P.C.</u> 1.27 (Dth)	<u>U.P.C.</u> 1.18 (Dth)	<u>U.P.C.</u> 1.22 (Dth)	<u>U.P.C.</u> 2.20 (Dth)	<u>U.P.C.</u> 5.51 (Dth)	<u>U.P.C.</u> 12.35 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer				16.78	16.64	13.86	8.88	4.09	2.06	1.27	1.18	1.22	2.20	5.51	12.35		
4	First Month First Block Usage per Customer				8.39	8.32	6.93	4.44	2.05	1.03	0.64	0.59	0.61	1.10	2.76	6.18		
5	Jan	289	0	0	2,425	0	0	0	0	0	0	0	0	0	0	0	0	2,425
6	Feb	243	1	243	4,078	2,022	0	0	0	0	0	0	0	0	0	0	0	6,100
7	Mar	227	2	454	3,809	3,777	1,573	0	0	0	0	0	0	0	0	0	0	9,159
8	Apr	231	3	693	3,876	3,844	3,202	1,026	0	0	0	0	0	0	0	0	0	11,948
9	May	205	4	820	3,440	3,411	2,841	1,820	419	0	0	0	0	0	0	0	0	11,931
10	June	221	5	1,105	3,708	3,677	3,063	1,962	904	228	0	0	0	0	0	0	0	13,542
11	July	210	6	1,260	3,524	3,494	2,911	1,865	859	433	133	0	0	0	0	0	0	13,219
12	Aug	281	7	1,967	4,715	4,676	3,895	2,495	1,149	579	357	166	0	0	0	0	0	18,032
13	Sept	289	8	2,312	4,849	4,809	4,006	2,566	1,182	595	367	341	176	0	0	0	0	18,891
14	Oct	404	9	3,636	6,779	6,723	5,599	3,588	1,652	832	513	477	493	444	0	0	0	27,100
15	Nov	452	10	4,520	7,585	7,521	6,265	4,014	1,849	931	574	533	551	994	1,245	0	0	32,062
16	Dec	<u>426</u>	11	<u>4,686</u>	<u>7,148</u>	<u>7,089</u>	<u>5,904</u>	<u>3,783</u>	<u>1,742</u>	<u>878</u>	<u>541</u>	<u>503</u>	<u>520</u>	<u>937</u>	<u>2,347</u>	<u>2,631</u>	<u>2,631</u>	<u>34,023</u>
17	Total	3,478		21,696	55,936	51,043	39,259	23,119	9,756	4,476	2,485	2,020	1,740	2,375	3,592	2,631		198,432

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 4
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Witness: M.J. Bell

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)
					<u>U.P.C.</u> 103.48 (Dth)	<u>U.P.C.</u> 105.34 (Dth)	<u>U.P.C.</u> 85.91 (Dth)	<u>U.P.C.</u> 57.92 (Dth)	<u>U.P.C.</u> 33.01 (Dth)	<u>U.P.C.</u> 22.25 (Dth)	<u>U.P.C.</u> 17.41 (Dth)	<u>U.P.C.</u> 16.79 (Dth)	<u>U.P.C.</u> 18.40 (Dth)	<u>U.P.C.</u> 24.99 (Dth)	<u>U.P.C.</u> 44.03 (Dth)	<u>U.P.C.</u> 78.79 (Dth)	
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																
3	First Block Usage per Customer				103.48	105.34	85.91	57.92	33.01	22.25	17.41	16.79	18.40	24.99	44.03	78.79	
4	First Month First Block Usage per Customer				51.74	52.67	42.96	28.96	16.51	11.13	8.71	8.40	9.20	12.50	22.02	39.40	
5	Jan	39	0	0	2,018	0	0	0	0	0	0	0	0	0	0	0	2,018
6	Feb	30	1	30	3,104	1,580	0	0	0	0	0	0	0	0	0	0	4,684
7	Mar	24	2	48	2,484	2,528	1,031	0	0	0	0	0	0	0	0	0	6,043
8	Apr	23	3	69	2,380	2,423	1,976	666	0	0	0	0	0	0	0	0	7,445
9	May	40	4	160	4,139	4,214	3,436	2,317	660	0	0	0	0	0	0	0	14,766
10	June	17	5	85	1,759	1,791	1,460	985	561	189	0	0	0	0	0	0	6,745
11	July	22	6	132	2,277	2,317	1,890	1,274	726	490	192	0	0	0	0	0	9,166
12	Aug	22	7	154	2,277	2,317	1,890	1,274	726	490	383	185	0	0	0	0	9,542
13	Sept	28	8	224	2,897	2,950	2,405	1,622	924	623	487	470	258	0	0	0	12,636
14	Oct	46	9	414	4,760	4,846	3,952	2,664	1,518	1,024	801	772	846	575	0	0	21,758
15	Nov	62	10	620	6,416	6,531	5,326	3,591	2,047	1,380	1,079	1,041	1,141	1,549	1,365	0	31,466
16	Dec	<u>57</u>	11	<u>627</u>	<u>5,898</u>	<u>6,004</u>	<u>4,897</u>	<u>3,301</u>	<u>1,882</u>	<u>1,268</u>	<u>992</u>	<u>957</u>	<u>1,049</u>	<u>1,424</u>	<u>2,510</u>	<u>2,246</u>	<u>32,428</u>
17	Total	410		2,563	40,409	37,501	28,263	17,694	9,044	5,464	3,934	3,425	3,294	3,548	3,875	2,246	158,697

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2020

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2019				2020								Total (Dth)	
					Dec (Dth)	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)		
1 Customers who are projected to begin service between December 1, 2019 and November 30, 2020																		
2	16656334-003	LG-1-Comm	9/2019															
3	Test Year Volumes			9	1,766.1	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,039.7	2,283.7	2,034.9	25,263.8	
4	All Gas Consumed			9	1,766.1	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,039.7	2,283.7	2,034.9	25,263.8	
5 Large General Sales >64,400 to <= 110,000 Comm				9	1,766.1	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,046.5	2,302.3	2,046.5	2,039.7	2,283.7	2,034.9	25,263.8	
6 New customer #1 TIB-Comm 1/2020																		
7	Test Year Volumes			12	1,600.0	1,600.0	1,500.0	1,400.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,400.0	1,500.0	15,000.0	
8	All Gas Consumed			12	1,600.0	1,600.0	1,500.0	1,400.0	1,000.0	1,000.0	2,046.5	1,000.0	1,000.0	1,000.0	1,400.0	1,500.0	15,000.0	
9 SDS >110,00 to <= 540,000 Comm				12	1,600.0	1,600.0	1,500.0	1,400.0	1,000.0	1,000.0	2,046.5	1,000.0	1,000.0	1,000.0	1,400.0	1,500.0	15,000.0	
10 Total customers who have been added				21	3,366.1	3,902.3	3,546.5	3,446.5	3,302.3	3,046.5	4,093.0	3,302.3	3,046.5	3,039.7	3,683.7	3,534.9	40,263.8	
11 Customers who are projected to become inactive between December 1, 2019 and November 30, 2020																		
12 12983839-001 TIF-Comm																		
13	Test Year Volumes			12	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	
14	All Gas Consumed			(12)	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	
15 N/A TIF-Comm																		
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 N/A TIF-Comm																		
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 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm				(12)	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 12983646-002 TIF-IND																		
23	Test Year Volumes			12	6,500.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	0.0	0.0	0.0	0.0	0.0	18,500.0	
24	All Gas Consumed			(12)	(6,500.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	0.0	0.0	0.0	0.0	0.0	(18,500.0)	
25 N/A TIF-IND																		
26	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	
27	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	
28 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind				(12)	(6,500.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	0.0	0.0	0.0	0.0	0.0	0.0	(18,500.0)
29 20271496-001 872-IND																		
30	Test Year Volumes			12	17,700.0	17,400.0	17,300.0	16,100.0	17,800.0	16,300.0	17,900.0	16,900.0	17,500.0	18,100.0	14,400.0	15,300.0	202,700.0	
31	All Gas Consumed			(12)	(17,700)	(17,400)	(17,300)	(16,100)	(17,800)	(16,300)	(17,900)	(16,900)	(17,500)	(18,100)	(14,400)	(15,300)	(202,700)	
32 Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind				(12)	(17,700)	(17,400)	(17,300)	(16,100)	(17,800)	(16,300)	(17,900)	(16,900)	(17,500)	(18,100)	(14,400)	(15,300)	(202,700.0)	
33 Total customers who have been removed				(36)	(24,200.0)	(19,400.0)	(19,300.0)	(18,100.0)	(19,800.0)	(18,300.0)	(19,900.0)	(16,900.0)	(17,500.0)	(18,100.0)	(14,400.0)	(15,300.0)	(221,200.0)	

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
 Schedule No. 4
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 Witness: M.J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2021												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 are projected to begin service between January 1, 2021 and December 31, 2021 - Nothing to Report																	
2	N/A	LG-1-Comm															
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	
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	
5 Large General Sales >64,400 to <= 110,000 Comm																	
6	New customer #1	TIB-Comm	1/2020														
7	Test Year Volumes			12	1,900.0	1,900.0	1,800.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,700.0	1,800.0	1,900.0	
8	All Gas Consumed			12	1,900.0	1,900.0	1,800.0	1,500.0	1,500.0	1,500.0	2,046.5	1,500.0	1,500.0	1,700.0	1,800.0	1,900.0	
9 SDS >110,00 to <= 540,000 Comm																	
10	New customer #2	TIF-Ind	2021														
11	Test Year Volumes			12	0.0	0.0	1,000.0	2,000.0	5,000.0	12,000.0	12,000.0	12,000.0	12,000.0	12,000.0	14,000.0	15,000.0	
12	All Gas Consumed			12	0.0	0.0	1,000.0	2,000.0	5,000.0	12,000.0	2,046.5	12,000.0	12,000.0	12,000.0	14,000.0	15,000.0	
13 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																	
14	Total customers who have been added			24	1,900.0	1,900.0	2,800.0	3,500.0	6,500.0	13,500.0	4,093.0	13,500.0	13,500.0	13,700.0	15,800.0	16,900.0	
15 Customers who are projected to become inactive between January 1, 2021 and December 31, 2021																	
16	12983839-001	TIF-Comm															
17	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	
18	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	
19	N/A	TIF-Comm															
20	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	
21	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	
22	N/A	TIF-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	
24	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	
25 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm																	
26	12983646-002	TIF-IND															
27	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	
28	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	
29	N/A	TIF-IND															
30	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	
31	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	
32 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																	
33	20271496-001	872-IND															
34	Test Year Volumes			12	17,400.0	17,300.0	16,100.0	17,800.0	16,300.0	17,900.0	16,900.0	17,500.0	18,100.0	14,400.0	15,300.0	17,700.0	
35	All Gas Consumed			(12)	(17,400)	(17,300)	(16,100)	(17,800)	(16,300)	(17,900)	(16,900)	(17,500)	(18,100)	(14,400)	(15,300)	(17,700)	
36 Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - ind																	
37	Total customers who have been removed			(12)	(17,400.0)	(17,300.0)	(16,100.0)	(17,800.0)	(16,300.0)	(17,900.0)	(16,900.0)	(17,500.0)	(18,100.0)	(14,400.0)	(15,300.0)	(17,700.0)	

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 4
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Witness: M.J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2021												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 are projected to begin service between January 1, 2021 and December 31, 2021 - Nothing to Report																	
2	N/A	LG-1-Comm															
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	
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	
5 Large General Sales >64,400 to <= 110,000 Comm				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	
6	New customer #1	TIB-Comm	1/2020														
7	Test Year Volumes			12	1,900.0	1,900.0	1,800.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,700.0	1,800.0	1,900.0	
8	All Gas Consumed			12	1,900.0	1,900.0	1,800.0	1,500.0	1,500.0	1,500.0	2,046.5	1,500.0	1,500.0	1,700.0	1,800.0	1,900.0	
9 SDS >110,00 to <= 540,000 Comm				12	1,900.0	1,900.0	1,800.0	1,500.0	1,500.0	1,500.0	2,046.5	1,500.0	1,500.0	1,700.0	1,800.0	1,900.0	
10	New customer #2	TIF-Ind	2021														
11	Test Year Volumes			12	0.0	0.0	1,000.0	2,000.0	5,000.0	12,000.0	12,000.0	12,000.0	12,000.0	14,000.0	15,000.0	97,000.0	
12	All Gas Consumed			12	0.0	0.0	1,000.0	2,000.0	5,000.0	12,000.0	2,046.5	12,000.0	12,000.0	14,000.0	15,000.0	97,000.0	
13 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind				12	0.0	0.0	1,000.0	2,000.0	5,000.0	12,000.0	2,046.5	12,000.0	12,000.0	12,000.0	14,000.0	15,000.0	97,000.0
6 Total customers who have been added				24	1,900.0	1,900.0	2,800.0	3,500.0	6,500.0	13,500.0	4,093.0	13,500.0	13,500.0	13,700.0	15,800.0	16,900.0	117,000.0
7 Customers who are projected to become inactive between January 1, 2021 and December 31, 2021																	
8	12983839-001	TIF-Comm															
9	Test Year Volumes			12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
10	All Gas Consumed			(12)	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	N/A	TIF-Comm															
12	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	
13	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	
14	N/A	TIF-Comm															
15	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	
16	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	
17 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm				(12)	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	12983646-002	TIF-IND															
19	Test Year Volumes			12	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			(12)	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	N/A	TIF-IND															
22	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	
23	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	
24 LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind				(12)	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
25	20271496-001	872-IND															
26	Test Year Volumes			12	17,400.0	17,300.0	16,100.0	17,800.0	16,300.0	17,900.0	16,900.0	17,500.0	18,100.0	14,400.0	15,300.0	17,700.0	
27	All Gas Consumed			(12)	(17,400)	(17,300)	(16,100)	(17,800)	(16,300)	(17,900)	(16,900)	(17,500)	(18,100)	(14,400)	(15,300)	(17,700)	
28 Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind				(12)	(17,400)	(17,300)	(16,100)	(17,800)	(16,300)	(17,900)	(16,900)	(17,500)	(18,100)	(14,400)	(15,300)	(17,700)	(202,700.0)
29 Total customers who have been removed				(36)	(17,400.0)	(17,300.0)	(16,100.0)	(17,800.0)	(16,300.0)	(17,900.0)	(16,900.0)	(17,500.0)	(18,100.0)	(14,400.0)	(15,300.0)	(17,700.0)	(202,700.0)

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 5
Page 1 of 3
Witness: M. J. Bell

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	100,514,327
3	Total Comm/Ind Sales	<u>30,479,548</u>
4	Total Sales Revenue	130,993,875
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	6,059,121
7	Commercial Distribution (Choice)	3,564,327
8	Comm/Ind Priority 1 Distribution	<u>929,808</u>
9	Total Distribution Revenue	10,553,256
10	Total Throughput Revenue	141,547,131

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 5
Page 2 of 3
Witness: M.J. Bell

<u>Line No.</u>	<u>Total Gas Cost</u>
	\$
1 Sales Revenue Summary by Rate Class	
2 Total Residential Sales	92,685,740
3 Total Comm/Ind Sales	<u>33,515,636</u>
4 Total Sales Revenue	126,201,376
5 Distribution Revenue Summary by Customer Class	
6 Total Residential Distribution (Choice)	8,783,502
7 Commercial Distribution (Choice)	2,966,969
8 Comm/Ind Priority 1 Distribution	<u>956,720</u>
9 Total Distribution Revenue	12,707,191
10 Total Throughput Revenue	138,908,567

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 5
Page 3 of 3
Witness: M.J. Bell

<u>Line No.</u>	<u>Total Gas Cost</u>
	\$
1 Sales Revenue Summary by Rate Class	
2 Total Residential Sales	92,685,740
3 Total Comm/Ind Sales	<u>33,515,636</u>
4 Total Sales Revenue	126,201,376
5 Distribution Revenue Summary by Customer Class	
6 Total Residential Distribution (Choice)	8,783,502
7 Commercial Distribution (Choice)	2,966,969
8 Comm/Ind Priority 1 Distribution	<u>956,720</u>
9 Total Distribution Revenue	12,707,191
10 Total Throughput Revenue	138,908,567

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 6
Page 1 of 3

Witness: M. J. Bell

Line No.		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	17,910,992
3	Merchant Function Charge	877,855
4	Gas Procurement Charge	2,006,936
5	Customer Choice	26,247
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	47,723
8	Gas Procurement Charge	604,151
9	Customer Choice	7,697
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	17,910,992
12	Residential Merchant Function Charge	877,855
13	Residential Gas Procurement Charge	2,006,936
14	Residential Customer Choice	26,247
15	Comm/Ind Merchant Function Charge	47,723
16	Comm/Ind Gas Procurement Charge	604,151
17	Comm/Ind Customer Choice	7,697
18	Total Tariff- Rider USP	17,910,992
19	Total Tariff - Merchant Function Charge	925,578
20	Total Tariff - Gas Procurement Charge	2,611,087
21	Total Tariff - Customer Choice	33,944
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	3,841,628
24	Customer Choice	5,630
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	7,203
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	3,841,628
29	Residential Customer Choice	5,630
30	Comm/Ind Customer Choice	7,203
31	Total Transportation - Rider USP	3,841,628
32	Total Transportation - Customer Choice	12,833

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2021 - Unadjusted

Exhibit No. 103
Schedule No. 6
Page 2 of 3

Witness: M.J. Bell

Line No.		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	16,512,345
3	Merchant Function Charge	809,483
4	Gas Procurement Charge	1,850,626
5	Customer Choice	24,197
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	52,649
8	Gas Procurement Charge	590,185
9	Customer Choice	8,492
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	16,512,345
12	Residential Merchant Function Charge	809,483
13	Residential Gas Procurement Charge	1,850,626
14	Residential Customer Choice	24,197
15	Comm/Ind Merchant Function Charge	52,649
16	Comm/Ind Gas Procurement Charge	590,185
17	Comm/Ind Customer Choice	8,492
18	Total Tariff- Rider USP	16,512,345
19	Total Tariff - Merchant Function Charge	862,132
20	Total Tariff - Gas Procurement Charge	2,440,811
21	Total Tariff - Customer Choice	32,689
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	5,568,951
24	Customer Choice	8,161
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,730
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	5,568,951
29	Residential Customer Choice	8,161
30	Comm/Ind Customer Choice	6,730
31	Total Transportation - Rider USP	5,568,951
32	Total Transportation - Customer Choice	14,891

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 6
Page 3 of 3

Witness: M.J. Bell

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	16,512,345
3	Merchant Function Charge	809,483
4	Gas Procurement Charge	1,850,626
5	Customer Choice	24,197
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	52,649
8	Gas Procurement Charge	590,185
9	Customer Choice	8,492
10 Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary		
11	Residential Rider USP	16,512,345
12	Residential Merchant Function Charge	809,483
13	Residential Gas Procurement Charge	1,850,626
14	Residential Customer Choice	24,197
15	Comm/Ind Merchant Function Charge	52,649
16	Comm/Ind Gas Procurement Charge	590,185
17	Comm/Ind Customer Choice	8,492
18	Total Tariff- Rider USP	16,512,345
19	Total Tariff - Merchant Function Charge	862,132
20	Total Tariff - Gas Procurement Charge	2,440,811
21	Total Tariff - Customer Choice	32,689
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	5,568,951
24	Customer Choice	8,161
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,730
27 Rider USP and Storage Interest Transportation Summary		
28	Residential Rider USP	5,568,951
29	Residential Customer Choice	8,161
30	Comm/Ind Customer Choice	6,730
31	Total Transportation - Rider USP	5,568,951
32	Total Transportation - Customer Choice	14,891

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 7
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,562,409		23.00	81,935,407	
3	Commodity Charge:					
4	All Gas Consumed		24,197,458.0	7.3345	177,476,256	
5	Rider USP - Universal Service Plan		24,197,458.0	0.8301	20,086,310	
6	Rider CC		24,197,458.0	0.0010	24,197	
7	Gas Procurement Charge		24,197,458.0	0.0102	246,814	
8	Subtotal				279,768,984	
9	STAS				0	
10	Base Rate Revenue				279,768,984	
11	Gas Cost		24,197,458.0	3.4808	84,226,512	
12	Merchant Function Charge		24,197,458.0	0.0304	735,603	
13	Total Rate Schedule RSS	3,562,409	24,197,458.0		364,731,099	15.0731
14 <u>Rate Schedule CAP - Residential Sales Service CAP</u>						
15	Customer Charge	264,069		23.00	6,073,587	
16	Commodity Charge:					
17	All Gas Consumed		2,430,254.1	7.3345	17,824,699	
18	Redistribution of CAP Shortfall resulting from proposed rates				(4,756,492)	
19	Gas Procurement Charge		2,430,254.1	0.0102	24,789	
20	Subtotal				19,166,583	
21	STAS				0	
22	Base Rate Revenue				19,166,583	
23	Gas Cost		2,430,254.1	3.4808	8,459,228	
24	Merchant Function Charge		2,430,254.1	0.0304	73,880	
25	Total Rate Schedule CAP	264,069	2,430,254.1		27,699,691	
26 <u>Rate Schedule SGSS - Small General Sales Service (<= 6,440 Therms Annually)</u>						
27	Customer Charge:					
28	<= 6,440 Therms Annually	263,502		30.00	7,905,060	
29	Commodity Charge:					
30	<= 6,440 Therms Annually		4,147,143.1	5.4513	22,607,321	
31	Rider CC		4,147,143.1	0.0010	4,147	
32	Gas Procurement Charge		4,147,143.1	0.0102	42,301	
33	Subtotal				30,558,829	
34	STAS				0	
35	Base Rate Revenue				30,558,829	
36	Gas Cost		4,147,143.1	3.4808	14,435,376	
37	Merchant Function Charge		4,147,143.1	0.0062	25,712	
38	Total Rate Schedule SGSS	263,502	4,147,143.1		45,019,917	10.8556
39 <u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to <= 64,400 Therms Annually)</u>						
40	Customer Charge:					
41	> 6,440 to <= 64,400 Therms Annually	35,099		60.00	2,105,940	
42	Commodity Charge:					
43	> 6,440 to <= 64,400 Therms Annually		4,344,731.1	4.7478	20,627,914	
44	Rider CC		4,344,731.1	0.0010	4,345	
45	Gas Procurement Charge		4,344,731.1	0.0102	44,316	
46	Subtotal				22,782,515	
47	STAS				0	
48	Base Rate Revenue				22,782,515	
49	Gas Cost		4,344,731.1	3.4808	15,123,140	
50	Merchant Function Charge		4,344,731.1	0.0062	26,937	
51	Total Rate Schedule SGSS	35,099	4,344,731.1		37,932,592	8.7307

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 103
 Schedule No. 7
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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 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		69,300.0	0.0937	<u>6,493</u>	
6	Subtotal		69,300.0		20,281	
7	STAS				<u>0</u>	
8	Base Rate Revenue				20,281	
9	Gas Cost - Commodity		69,300.0	(workpaper)	211,919	
10	Gas Cost - Demand		<u>660.0</u>		<u>4,876</u>	
11	Total Rate Schedule NSS	12	69,300.0		237,076	3.4210
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	≤ 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	≤ 110,000 Therms Annually		466,650.1	3.3089	1,544,098	
22	> 110,000 to ≤540,000 Therms Annually		607,908.9	3.0936	1,880,627	
23	> 540,000 to ≤1,074,000 Therms Annually		0.0	1.8051	0	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.6013	0	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.4370	0	
26	> 7,500,000. Therms Annually		0.0	0.8550	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,074,559.0	0.0102	10,961	
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				<u>0</u>	
31	Base Rate Revenue				4,035,816	
32	Gas Cost - ≤ 540,000 Therms Annually		1,074,559.0	3.4808	3,740,325	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	3.4808	<u>0</u>	
34	Total Rate Schedule LGSS	1,072	1,074,559.0		7,776,141	7.2366
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				278,553,457	
37	STAS				0	
38	Rider USP				20,086,310	
39	Merchant Function Charge				809,483	
40	Gas Procurement Charge				271,603	
41	Rider CC				24,197	
42	Gas Cost				<u>92,685,740</u>	
43	Total Residential Sales	3,826,478	26,627,712.1		392,430,790	
44	Base Rate Revenue				53,246,235	
45	STAS				0	
46	Merchant Function Charge				52,649	
47	Gas Procurement Charge				86,617	
48	Rider CC				8,492	
49	Gas Cost				<u>29,558,516</u>	
50	Total Small General Sales	298,601	8,491,874.2		82,952,509	
51	Base Rate Revenue				20,281	
52	STAS				0	
53	Gas Cost				216,795	
54	Total Negotiated Sales	12	69,300.0		237,076	
55	Base Rate Revenue				4,024,855	
56	STAS				0	
57	Gas Procurement Charge				10,961	
58	Gas Cost				<u>3,740,325</u>	
59	Total Large General Sales	1,072	1,074,559.0		7,776,141	
60	Total Tariff Sales	4,126,163	36,263,445.3		483,396,516	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 103
Schedule No. 7
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	1,022,098		23.00	23,508,254	
3	Commodity Charge:					
4	All Gas Consumed		8,160,830.5	7.3345	59,855,611	
5	Rider USP - Universal Service Plan		8,160,830.5	0.8301	6,774,305	
6	Rider CC		8,160,830.5	0.0010	<u>8,161</u>	
7	Subtotal				90,146,331	
8	STAS				0	
9	Base Rate Revenue				90,146,331	
10	Gas Cost		8,160,830.5	1.0763	<u>8,783,502</u>	
11	Total Rate Schedule RDS	1,022,098	8,160,830.5		98,929,833	12.1225
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	≤ 6,440 Therms Annually	100,318		30.00	3,009,540	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,356,450.2	5.4513	7,394,417	
17	Rider CC		1,356,450.2	0.0010	1,356	
18	Subtotal				10,405,313	
19	STAS				0	
20	Base Rate Revenue				10,405,313	
21	Gas Cost		1,356,450.2	1.0763	<u>1,459,947</u>	
22	Total Rate Schedule SCD	100,318	1,356,450.2		11,865,260	8.7473
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		60.00	907,380	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,400,187.5	4.7478	6,647,810	
28	Rider CC		1,400,187.5	0.0010	<u>1,400</u>	
29	Subtotal				7,556,590	
30	STAS				0	
31	Base Rate Revenue				7,556,590	
32	Gas Cost		1,400,187.5	1.0763	<u>1,507,022</u>	
33	Total Rate Schedule SCD	15,123	1,400,187.5		9,063,612	6.4731
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	≤ 6,440 Therms Annually	10,140		30.00	304,200	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	≤ 6,440 Therms Annually		35,318.5	5.3428	188,700	
40	All Other - Aggregation					
41	≤ 6,440 Therms Annually		<u>196,305.5</u>	5.3428	1,048,821	
42	Rider CC		231,624.0	0.0010	<u>232</u>	
43	Subtotal				1,541,953	
44	STAS				0	
45	Subtotal				1,541,953	
46	Priority 1 Gas Cost		35,318.5	1.2724	<u>44,939</u>	
47	Total Rate Schedule SGDS	10,140	231,624.0		1,586,892	6.8512
48	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
49	Customer Charge:					
50	> 6,440 to ≤ 64,400 Therms Annually	19,721		60.00	1,183,260	
51	Commodity Charge:					
52	Priority 1 - Aggregation					
53	> 6,440 to ≤ 64,400 Therms Annually		716,583.6	4.6396	3,324,661	
54	All Other - Aggregation					
55	> 6,440 to ≤ 64,400 Therms Annually		<u>3,025,390.3</u>	4.6396	14,036,601	
56	Rider CC		3,741,973.9	0.0010	3,742	
57	Subtotal				18,548,264	
58	STAS				0	
59	Subtotal				18,548,264	
60	Priority 1 Gas Cost		716,583.6	1.2724	<u>911,781</u>	
61	Total Rate Schedule SGDS	19,721	3,741,973.9		19,460,045	5.2005

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 103
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,130		290.00	617,700	
4	> 110,000 to ≤ 540,000 Therms Annually	2,674		940.00	2,513,560	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,00 Therms Annually		1,500,775.2	3.3089	4,965,915	
7	> 110,000 to ≤ 540,000 Therms Annually		4,661,719.2	3.0936	14,421,495	
8	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,000.0</u>	2.6296	<u>44,703</u>	
9	Subtotal		6,179,494.4		22,563,373	
10	STAS				<u>0</u>	
11	Total Rate Schedule SDS	4,804	6,179,494.4		22,563,373	3.6513
12	<u>Rate Schedule LDS - Large Distribution Service</u>					
13	Customer Charge:					
14	> 540,000 to ≤ 1,074,000 Therms Annually	469		2,420.00	1,134,980	
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,760.00	1,173,120	
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		7,250.00	261,000	
17	> 7,500,000 Therms Annually	<u>12</u>		10,730.00	<u>128,760</u>	
18	Total	829			2,697,860	
19	Commodity Charge:					
20	> 540,000 to ≤ 1,074,000 Therms Annually		3,053,547.9	1.8051	5,511,959	
21	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,184,000.0	1.6013	8,301,139	
22	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,227,350.0	1.4370	1,763,702	
23	> 7,500,000 Therms Annually		<u>1,105,000.0</u>	0.8550	<u>944,775</u>	
24	Total Deliveries		10,569,897.9		16,521,575	
25	Subtotal				19,219,435	
26	STAS				<u>0</u>	
27	Total Rate Schedule LDS	829	10,569,897.9		19,219,435	1.8183
28	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
29	Customer Charge:					
30	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
31	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
34	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
35	Total	24			19,420	
36	Commodity Charge:					
37	All Gas Consumed		155,900.0	0.0937	<u>14,608</u>	
38	Subtotal				34,028	
39	STAS				0	
40	Total Rate Schedule MLDS - Class I	24	155,900.0		34,028	0.2183
41	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
42	Customer Charge:					
43	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	24		4,096.00	98,304	
45	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
46	Total	24			98,304	
47	Commodity Charge:					
48	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,027,000.0	0.3874	397,860	
50	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
51	Total Deliveries		1,027,000.0		397,860.0	
52	Subtotal				496,164	
53	STAS				<u>0</u>	
54	Total Rate Schedule MLDS - Class II	24	1,027,000.0		496,164	0.4831

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2020

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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 Flexible Rate and Negotiated Contract Services						
2	Flex Customer Charge:					
3	SGDS-1 Less Than 6,440 Therms Annually	0		30.00	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		60.00	2,160	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	24		290.00	6,960	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	36		940.00	33,840	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,420.00	29,040	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,760.00	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,250.00	0	
10	LDS > 7,500,000 Therms Annually	0		10,730.00	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
15	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
18	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
19	Total Flex Customer Charge	132			209,016	
20	Negotiated Contract Service Customer Charge:	216		(workpaper)	1,570,441	
21	Commodity Charge:					
22	All Gas Consumed		13,991,360.0	(workpaper)	3,076,469	
23	Subtotal				4,855,926	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	348	13,991,360.0		4,855,926	
26 Distribution Service Summary by Rate Class						
27	Base Rate Revenue				83,363,865	
28	STAS				0	
29	Rider USP				6,774,305	
30	Rider CC				8,161	
31	Gas Cost				8,783,502	
32	Total Residential Distribution Service	1,022,098	8,160,830.5		98,929,833	
33	Base Rate Revenue				38,045,390	
34	STAS				0	
35	Rider CC				6,730	
36	Gas Cost				3,923,689	
37	Total Small Distribution Service (SCD & SGDS)	145,302	6,730,235.6		41,975,809	
38	Base Rate Revenue				22,563,373	
39	STAS				0	
40	Total Small Distribution Service (SDS)	4,804	6,179,494.4		22,563,373	
41	Base Rate Revenue				19,219,435	
42	STAS				0	
43	Total Large Distribution Service	829	10,569,898		19,219,435	
44	Base Rate Revenue				530,192	
45	STAS				0	
46	Total Main Line Distribution Service	48	1,182,900		530,192	
47	Base Rate Revenue				4,855,926	
48	STAS				0	
49	Total Flexible Rate and Negotiated Contract Service	348	13,991,360.0		4,855,926	
47	Total Distribution Service	1,173,429	46,814,718.4		188,074,568	
48	Total Company Throughput	5,299,592	83,078,163.7		671,471,084	
49 Other Operating Revenue						
50	487 - Forfeited Discounts				1,092,750	
51	488 - Miscellaneous Service Revenues				225,882	
52	493 - Rent from Gas Property				1,213	
53	495 - Prior Yr. Rate Refund - Net.				0	
54	495 - Off System Sales				0	
55	495 - Other Gas Revenues - Other				153,111	
56	496 - Provision For Rate Refunds				0	
57	Total Other Operating Revenue				1,472,955	
58	Total Company Revenue				672,944,039	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

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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
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,615,846		23.00	83,164,458	
3	Commodity Charge:					
4	All Gas Consumed		24,364,833.6	7.3323	178,650,269	
5	Rider USP - Universal Service Plan		24,364,833.6	0.8300	20,222,812	
6	Rider CC		24,364,833.6	0.0010	24,365	
7	Gas Procurement Charge		24,364,833.6	0.0102	<u>248,521</u>	
8	Subtotal				282,310,425	
9	STAS				0	
10	Base Rate Revenue				282,310,425	
11	Gas Cost		24,364,833.6	3.4808	84,809,113	
12	Merchant Function Charge		24,364,833.6	0.0304	<u>740,691</u>	
13	Total Rate Schedule RSS	3,615,846	24,364,833.6		367,860,229	15.0980
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	268,006		23.00	6,164,138	
16	Commodity Charge:					
17	All Gas Consumed		2,449,097.9	7.3323	17,957,521	
18	Redistribution of CAP Shortfall resulting from proposed rates				(4,751,104)	
19	Gas Procurement Charge		2,449,097.9	0.0102	<u>24,981</u>	
20	Subtotal				19,395,536	
21	STAS				0	
22	Base Rate Revenue				19,395,536	
23	Gas Cost		2,449,097.9	3.4808	8,524,820	
24	Merchant Function Charge		2,449,097.9	0.0304	<u>74,453</u>	
25	Total Rate Schedule CAP	268,006	2,449,097.9		27,994,809	11.4307
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	≤ 6,440 Therms Annually	257,754		30.00	7,732,620	
29	Commodity Charge:					
30	≤ 6,440 Therms Annually		4,118,413.4	5.4497	22,444,118	
31	Rider CC		4,118,413.4	0.0010	4,118	
32	Gas Procurement Charge		4,118,413.4	0.0102	<u>42,008</u>	
33	Subtotal				30,222,864	
34	STAS				0	
35	Base Rate Revenue				30,222,864	
36	Gas Cost		4,118,413.4	3.4808	14,335,373	
37	Merchant Function Charge		4,118,413.4	0.0062	<u>25,534</u>	
38	Total Rate Schedule SGSS	257,754	4,118,413.4		44,583,771	10.8255
39	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	> 6,440 to ≤ 64,400 Therms Annually	35,110		60.00	2,106,600	
42	Commodity Charge:					
43	> 6,440 to ≤ 64,400 Therms Annually		4,308,373.4	4.7467	20,450,556	
44	Rider CC		4,308,373.4	0.0010	4,308	
45	Gas Procurement Charge		4,308,373.4	0.0102	43,945	
46	Subtotal				22,605,409	
47	STAS				0	
48	Base Rate Revenue				22,605,409	
49	Gas Cost		4,308,373.4	3.4808	14,996,586	
50	Merchant Function Charge		4,308,373.4	0.0062	<u>26,712</u>	
51	Total Rate Schedule SGSS	35,110	4,308,373.4		37,628,707	8.7339

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 7
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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
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		<u>69,300.0</u>	0.0937	6,493	
6	Subtotal		69,300.0		20,281	
7	STAS				<u>0</u>	
8	Base Rate Revenue				20,281	
9	Gas Cost - Commodity		69,300.0	(workpaper)	211,919	
10	Gas Cost - Demand		660.0		<u>4,876</u>	
11	Total Rate Schedule NSS	12	69,300.0		237,076	3.4210
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	≤ 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		2,419.00	0	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,759.00	0	
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		7,248.00	0	
19	> 7,500,000. Therms Annually	0		10,728.00	0	
20	Commodity Charge:					
21	≤ 110,000 Therms Annually		469,573.2	3.3081	1,553,395	
22	> 110,000 to ≤540,000 Therms Annually		601,914.3	3.0928	1,861,601	
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		<u>0.0</u>	0.8548	<u>0</u>	
27	Subtotal		1,071,487.5		4,015,126	
28	Gas Procurement Charge ≤ 540,000 Therms Annually		1,071,487.5	0.0102	10,929	
29	Gas Procurement Charge> 540,000 Therms Annually		0.0	0.0102	0	
30	Subtotal				4,026,055	
31	STAS - ≤ 540,000 Therms Annually				0	
32	STAS - > 540,000 Therms Annually				<u>0</u>	
33	Base Rate Revenue				4,026,055	
34	Gas Cost - ≤ 540,000 Therms Annually		1,071,487.5	3.4808	3,729,634	
35	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	3.4808	<u>0</u>	
36	Total Rate Schedule LGSS	1,072	1,071,487.5		7,755,689	7.2382
37	<u>Tariff Sales Summary by Rate Class</u>					
38	Base Rate Revenue				281,185,282	
39	STAS				0	
40	Rider USP				20,222,812	
41	Merchant Function Charge				815,144	
42	Gas Procurement Charge				273,502	
43	Rider CC				24,365	
44	Gas Cost				<u>93,333,933</u>	
45	Total Residential Sales	3,883,852	26,813,931.5		395,855,038	
46	Base Rate Revenue				52,733,894	
47	STAS				0	
48	Merchant Function Charge				52,246	
49	Gas Procurement Charge				85,953	
50	Rider CC				8,426	
51	Gas Cost				<u>29,331,959</u>	
52	Total Small General Sales	292,864	8,426,787		82,212,478	
53	Base Rate Revenue				20,281	
54	STAS				0	
55	Gas Cost				216,795	
56	Total Negotiated Sales	12	69,300		237,076	
57	Base Rate Revenue				4,015,126	
58	STAS				0	
59	Gas Procurement Charge				10,929	
60	Gas Cost				3,729,634	
61	Total Large General Sales	<u>1,072</u>	<u>1,071,488</u>		<u>7,755,689</u>	
62	Total Tariff Sales	4,177,800	36,381,505.8		486,060,281	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 7
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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 RDS - Residential Distribution Service (Choice)						
2	Customer Charge	992,052		23.00	22,817,196	
3	Commodity Charge:					
4	All Gas Consumed		7,831,260.9	7.3323	57,421,154	
5	Rider USP - Universal Service Plan		7,831,260.9	0.8300	6,499,947	
6	Rider CC		7,831,260.9	0.0010	<u>7,831</u>	
7	Subtotal				86,746,128	
8	STAS				0	
9	Base Rate Revenue				86,746,128	
10	Gas Cost		<u>7,831,260.9</u>	1.0763	<u>8,428,786</u>	
11	Total Rate Schedule RDS	992,052	7,831,260.9		95,174,914	12.1532
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	≤ 6,440 Therms Annually	106,363		30.00	3,190,890	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,350,071.5	5.4497	7,357,485	
17	Rider CC		1,350,071.5	0.0010	<u>1,350</u>	
18	Subtotal				10,549,725	
19	STAS				0	
20	Base Rate Revenue				10,549,725	
21	Gas Cost		<u>1,350,071.5</u>	1.0763	<u>1,453,082</u>	
22	Total Rate Schedule SCD	106,363	1,350,071.5		12,002,807	8.8905
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		1,392,411.0	4.7467	6,609,357	
28	Rider CC		1,392,411.0	0.0010	<u>1,392</u>	
29	Subtotal				7,518,129	
30	STAS				0	
31	Base Rate Revenue				7,518,129	
32	Gas Cost		<u>1,392,411.0</u>	1.0763	<u>1,498,652</u>	
33	Total Rate Schedule SCD	15,123	1,392,411.0		9,016,781	6.4757
34 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
35	Customer Charge:					
36	≤ 6,440 Therms Annually	10,139		30.00	304,170	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	≤ 6,440 Therms Annually		34,793.6	5.3413	185,843	
40	All Other - Aggregation					
41	≤ 6,440 Therms Annually		<u>195,137.7</u>	5.3413	1,042,289	
42	Rider CC		229,931.3	0.0010	<u>230</u>	
43	Subtotal				1,532,532	
44	STAS				0	
45	Subtotal				1,532,532	
46	Priority 1 Gas Cost		34,793.6	1.2724	<u>44,271</u>	
47	Total Rate Schedule SGDS	10,139	229,931.3		1,576,803	6.8577
48 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
49	Customer Charge:					
50	> 6,440 to ≤ 64,400 Therms Annually	19,721		60.00	1,183,260	
51	Commodity Charge:					
52	Priority 1 - Aggregation					
53	> 6,440 to ≤ 64,400 Therms Annually		705,646.1	4.6384	3,273,069	
54	All Other - Aggregation					
55	> 6,440 to ≤ 64,400 Therms Annually		<u>3,011,338.9</u>	4.6384	13,967,794	
56	Rider CC		3,716,985.0	0.0010	<u>3,717</u>	
57	Subtotal				18,427,840	
58	STAS				0	
59	Subtotal				18,427,840	
60	Priority 1 Gas Cost		705,646.1	1.2724	<u>897,864</u>	
61	Total Rate Schedule SGDS	19,721	3,716,985.0		19,325,704	5.1993

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 7
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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
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,130		290.00	617,700	
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,673</u>		940.00	2,512,620	
5	Commodity Charge:	4,803				
6	> 64,400 to ≤ 110,00 Therms Annually		1,506,303.4	3.3081	4,983,002	
7	> 110,000 to ≤ 540,000 Therms Annually		4,952,719.9	3.0928	15,317,772	
8	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,000.0</u>	2.6289	<u>44,691</u>	
9	Subtotal		6,476,023.3		23,475,785	
10	STAS				0	
11	Total Rate Schedule SDS	4,803	6,476,023.3		23,475,785	3.6250
12	<u>Rate Schedule LDS - Large Distribution Service</u>					
13	Customer Charge:					
14	> 540,000 to ≤ 1,074,000 Therms Annually	469		2,419.00	1,134,511	
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	325		3,759.00	1,221,675	
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		7,248.00	260,928	
17	> 7,500,000 Therms Annually	<u>12</u>		10,728.00	<u>128,736</u>	
18	Total	842			2,745,850	
19	Commodity Charge:					
20	> 540,000 to ≤ 1,074,000 Therms Annually		3,098,026.0	1.8048	5,591,317	
21	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,290,000.0	1.6010	8,469,290	
22	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,229,000.0	1.4367	1,765,704	
23	> 7,500,000 Therms Annually		<u>1,070,000.0</u>	0.8548	<u>914,636</u>	
24	Total Deliveries		10,687,026.0		16,740,947	
25	Subtotal				19,486,797	
26	STAS				0	
27	Total Rate Schedule LDS	842	10,687,026.0		19,486,797	1.8234
28	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
29	Customer Charge:					
30	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
31	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
34	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
35	Total	24			19,420	
35	Commodity Charge:					
36	All Gas Consumed		156,000.0	0.0937	14,617	
37	Subtotal				34,037	
38	STAS				0	
39	Total Rate Schedule MLDS - Class I	24	156,000.0		34,037	0.2182
40	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
41	Customer Charge:					
42	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	24		4,096.00	98,304	
44	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
45	Total	24			98,304	
46	Commodity Charge:					
47	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
48	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,027,000.0	0.3874	397,860	
49	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
50	Total Deliveries		1,027,000.0		397,860.0	
51	Subtotal				496,164	
52	STAS				0	
53	Total Rate Schedule MLDS - Class II	24	1,027,000.0		496,164	0.4831

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2021

Exhibit No. 103
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Witness: M.J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Flexible Rate and Negotiated Contract Services</u>					
2	Flex Customer Charge:					
3	SGDS-1 Less Than 6,440 Therms Annually	0		30.00	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		60.00	2,160	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	24		290.00	6,960	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	36		940.00	33,840	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,419.00	29,028	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,759.00	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,248.00	0	
10	LDS > 7,500,000 Therms Annually	0		10,728.00	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
15	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
18	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
19	Total Flex Customer Charge	132			209,004	
20	Negotiated Contract Service Customer Charge:	216		<i>(workpaper)</i>	1,570,441	
21	Commodity Charge:					
22	All Gas Consumed		14,085,760.0	<i>(workpaper)</i>	<u>3,112,520</u>	
23	Subtotal				4,891,965	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	348	14,085,760.0		4,891,965	
26	<u>Distribution Service Summary by Rate Class</u>					
27	Base Rate Revenue				80,238,350	
28	STAS				0	
29	Rider USP				6,499,947	
30	Rider CC				7,831	
31	Gas Cost				<u>8,428,786</u>	
32	Total Residential Distribution Service	992,052	7,831,260.9		95,174,914	
33	Base Rate Revenue				38,021,537	
34	STAS				0	
35	Rider CC				6,689	
36	Gas Cost				<u>3,893,869</u>	
37	Total Small Distribution Service (SCD & SGDS)	151,346	6,689,398.8		41,922,095	
38	Base Rate Revenue				23,475,785	
39	STAS				0	
40	Total Small Distribution Service (SDS)	4,803	6,476,023.3		23,475,785	
41	Base Rate Revenue				19,486,797	
42	STAS				0	
43	Total Large Distribution Service	842	10,687,026.0		19,486,797	
44	Base Rate Revenue				530,201	
45	STAS				0	
46	Total Main Line Distribution Service	48	1,183,000.0		530,201	
47	Base Rate Revenue				4,891,965	
48	STAS				0	
49	Total Flexible Rate and Negotiated Contract Service	348	14,085,760.0		4,891,965	
50	Total Distribution Service	1,149,091	46,952,469.0		185,481,757	
51	Total Company Throughput	5,326,891	83,333,974.8		671,542,038	
52	<u>Other Operating Revenue</u>					
53	487 - Forfeited Discounts				1,284,660	
54	488 - Miscellaneous Service Revenues				225,882	
55	493 - Rent from Gas Property				1,213	
56	495 - Prior Yr. Rate Refund - Net.				0	
57	495 - Off System Sales				0	
58	495 - Other Gas Revenues - Other				153,111	
59	496 - Provision For Rate Refunds				0	
60	Total Other Operating Revenue				1,664,865	
61	Total Company Revenue				673,206,903	

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 8
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 Witness: M. J. Bell

Line No.	Description	Adjusted	Adjusted	Revenue @	Proposed	Total	Proposed	Proposed
		Bills	Volumes	Current Rates	Revenue Increase	Proposed Revenue	Increase by Rate Schedule	Increase by Rate Class
		(1)	(2)	(3)	(4)	(5 = 3 + 4)	(6)	(7)
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)	\$	\$	%	%
1	Total Revenues							
2	Residential Sales - RS, CAP	3,883,852	26,813,931.5	\$340,647,586	\$55,207,452	\$395,855,038	16.21%	17.29%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	257,754	4,118,413.4	\$38,695,895	\$5,887,876	\$44,583,771	15.22%	16.81%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	35,110	4,308,373.4	\$33,346,223	\$4,282,484	\$37,628,707	12.84%	17.10%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	1,072	1,071,487.5	\$6,983,439	\$772,250	\$7,755,689	11.06%	22.13%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	0	0.0	\$0	\$0	\$0	0.00%	27.21%
7	Negotiated Sales Service - NSS	12	69,300.0	\$237,076	\$0	\$237,076	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS	992,052	7,831,260.9	\$77,982,631	\$17,192,283	\$95,174,914	22.05%	17.29%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	106,363	1,350,071.5	\$9,834,081	\$2,168,726	\$12,002,807	22.05%	16.81%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	15,123	1,392,411.0	\$7,504,857	\$1,511,924	\$9,016,781	20.15%	17.10%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	10,139	229,931.3	\$1,262,144	\$314,659	\$1,576,803	24.93%	16.81%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,721	3,716,985.0	\$15,486,179	\$3,839,525	\$19,325,704	24.79%	17.10%
13	Small Distribution Service - SDS	4,803	6,476,023.3	\$18,589,187	\$4,886,598	\$23,475,785	26.29%	22.13%
14	Large Distribution Service - LDS	842	10,687,026.0	\$15,319,132	\$4,167,665	\$19,486,797	27.21%	27.21%
15	Main Line Distribution Service Class I - MLDS	24	156,000.0	\$34,037	\$0	\$34,037	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS	24	1,027,000.0	\$496,164	\$0	\$496,164	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services	348	14,085,760.0	\$4,877,848	\$14,117	\$4,891,965	0.29%	0.29%
18	Other Gas Department Revenue			\$1,473,095	\$191,770	\$1,664,865	13.02%	13.02%
19	Total Revenues	5,327,239	83,333,974.8	\$572,769,574	\$ 100,437,329	\$ 673,206,903	17.54%	17.54%
20	Base Rates Revenue Only							
21	Residential Sales - RS, CAP	3,883,852	26,813,931.5	\$227,984,014	\$53,201,268	\$281,185,282	23.34%	23.70%
22	Small General Service (≤ 6,440 Therms Annually) - SGSS	257,754	4,118,413.4	\$24,044,640	\$6,132,098	\$30,176,738	25.50%	25.61%
23	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	35,110	4,308,373.4	\$18,019,185	\$4,537,971	\$22,557,156	25.18%	25.61%
24	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	1,072	1,071,487.5	\$3,179,337	\$835,789	\$4,015,126	26.29%	26.29%
25	Large General Sales Service (> 540,000 Therms Annually) - LGSS	0	0.0	\$0	\$0	\$0	0.00%	27.21%
26	Negotiated Sales Service - NSS	12	69,300.0	\$20,281	\$0	\$20,281	0.00%	0.00%
27	Residential Distribution Service (Choice) - RDS	992,052	7,831,260.9	\$64,201,962	\$16,036,388	\$80,238,350	24.98%	23.70%
28	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	106,363	1,350,071.5	\$8,379,649	\$2,168,726	\$10,548,375	25.88%	25.61%
29	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	15,123	1,392,411.0	\$6,004,813	\$1,511,924	\$7,516,737	25.18%	25.61%
30	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	10,139	229,931.3	\$1,217,643	\$314,659	\$1,532,302	25.84%	25.61%
31	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,721	3,716,985.0	\$14,584,598	\$3,839,525	\$18,424,123	26.33%	25.61%
32	Small Distribution Service - SDS	4,803	6,476,023.3	\$18,589,187	\$4,886,598	\$23,475,785	26.29%	26.29%
33	Large Distribution Service - LDS	842	10,687,026.0	\$15,319,132	\$4,167,665	\$19,486,797	27.21%	27.21%
34	Main Line Distribution Service Class I - MLDS	24	156,000.0	\$34,037	\$0	\$34,037	0.00%	0.00%
35	Main Line Distribution Service Class II - MLDS	24	1,027,000.0	\$496,164	\$0	\$496,164	0.00%	0.00%
36	Flexible Rate Provisions and Negotiated Contract Services	348	14,085,760.0	\$4,877,848	\$14,117	\$4,891,965	0.29%	23.07%
37	Total Base Rates Revenues	5,327,239	83,333,974.8	406,952,490.0	97,646,728.0	504,599,218.0	23.99%	23.99%
38	STAS							
39	Residential Sales - RS, CAP			\$0	\$0	\$0	0.00%	0.00%
40	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
41	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
42	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
43	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
44	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
45	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
46	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
47	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
48	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
49	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
50	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
51	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
54	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
55	Total STAS			\$0	\$0	\$0	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
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Exhibit No. 103
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Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RS, CAP			\$24,365	\$0	\$24,365	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$4,118	\$0	\$4,118	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$4,308	\$0	\$4,308	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$7,831	\$0	\$7,831	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,350	\$0	\$1,350	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,392	\$0	\$1,392	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$230	\$0	\$230	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$3,717	\$0	\$3,717	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Rider CC			<u>\$47,311</u>	<u>\$0</u>	<u>\$47,311</u>	0.00%	0.00%
19	Gas Procurement Charge							
20	Residential Sales - RS, CAP			\$1,863,568	(\$1,590,066)	\$273,502	-85.32%	-85.32%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$286,230	(\$244,222)	\$42,008	-85.32%	-85.32%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$299,432	(\$255,487)	\$43,945	-85.32%	-85.32%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$74,468	(\$63,539)	\$10,929	-85.32%	-85.32%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Gas Procurement Charge			<u>\$2,523,698</u>	<u>(\$2,153,314)</u>	<u>\$370,384</u>	-85.32%	-85.32%

Columbia Gas of Pennsylvania, Inc.
 Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 8
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Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RS			\$16,626,562	\$3,596,250	\$20,222,812	21.63%	21.63%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$5,344,052	\$1,155,895	\$6,499,947	21.63%	21.63%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Universal Service Charge			<u>\$21,970,614</u>	<u>\$4,752,145</u>	<u>\$26,722,759</u>	21.63%	21.63%
19	Merchant Function Charge							
20	Residential Sales - RS, CAP			\$815,144	\$0	\$815,144	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$25,534	\$0	\$25,534	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$26,712	\$0	\$26,712	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Merchant Function Charge			<u>\$867,390</u>	<u>\$0</u>	<u>\$867,390</u>	0.00%	0.00%
37	Gas Cost							
38	Residential Sales - RS, CAP			\$93,333,933	\$0	\$93,333,933	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$14,335,373	\$0	\$14,335,373	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$14,996,586	\$0	\$14,996,586	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$3,729,634	\$0	\$3,729,634	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$216,795	\$0	\$216,795	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$8,428,786	\$0	\$8,428,786	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,453,082	\$0	\$1,453,082	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,498,652	\$0	\$1,498,652	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$44,271	\$0	\$44,271	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$897,864	\$0	\$897,864	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Cost			<u>\$138,934,976</u>	<u>\$0</u>	<u>\$138,934,976</u>	0.00%	0.00%

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Line No.	Description	RS/RDG/RGSS							
		Total (1)	RDS/ RDGDS/RCC (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/INSS (6)	Flex/NC (7)
1	Determination of Revenue Distribution								
	Revenue Required @ Requested Return (Exhibit 102, Sch. 3, Page 3, Line 10)	673,206,994	492,641,766	58,282,845	66,009,227	31,243,750	19,494,856	767,277	4,891,965
2	Less: Proposed Change in STAS (Page 1 Line 38 through Line 55)	0	0	0	0	0	0	0	0
3	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 18)	191,770	138,592	16,135	18,521	10,717	7,805	0	0
4	Less: Proposed Change in Rider CC (Page 2 Line 1 through Line 18)	0	0	0	0	0	0	0	0
5	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 23 through Line 36)	(2,153,314)	(1,590,066)	(244,222)	(255,487)	(63,539)	0	0	0
6	Less: Base Revenue @ Current Rates, incl. STAS (Exhibit 103, Sch. 1)	406,952,490	292,185,976	33,641,932	38,608,596	21,768,524	15,319,132	550,482	4,877,848
7	Plus: STAS @ Current Rates (Exhibit 103, Sch. 1)	0	0	0	0	0	0	0	0
8	Less: Gas Procurement Charge (Exhibit 103, Sch.7)	2,523,698	1,863,568	286,230	299,432	74,468	0	0	0
9	Less: Rider CC (Exhibit 103, Sch. 1)	47,311	32,196	5,698	9,417	0	0	0	0
10	Less: Other Gas Dept Rev @ Current Rates (Exhibit 103, Sch. 1)	1,473,095	1,473,095	103,490	19,344	1,625	233	0	0
11	Less: Gas Cost (Exhibit 103, Sch. 1)	138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
12	Less: Merchant Function Charge (Exhibit 103, Sch. 1)	867,390	815,144	25,534	26,712	0	0	0	0
13	Less: Rider USP (Exhibit 103, Sch. 1)	<u>21,970,614</u>	<u>21,970,614</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14	Proposed Increase to Base Revenue	\$102,398,964	\$73,989,928	\$8,615,322	\$9,889,590	\$5,722,321	\$4,167,686	\$0	\$14,117
15	Percent Distribution to Rate Classes	100.00%	72.27%	8.41%	9.66%	5.59%	4.07%	0.00%	0.01%
16	Current Base Revenue	\$406,952,490	\$292,185,976	\$33,641,932	\$38,608,596	\$21,768,524	\$15,319,132	\$550,482	\$4,877,848
17	Current Percent Distribution of Rate Classes	100.00%	71.80%	8.27%	9.49%	5.35%	3.76%	0.14%	1.20%
18	Proposed Base Revenue	\$509,351,454	\$366,175,904	\$42,257,254	\$48,498,186	\$27,490,845	\$19,486,818	\$550,482	\$4,891,965
19	Proposed Percent Distribution of Rate Classes	100.00%	71.89%	8.30%	9.52%	5.40%	3.83%	0.11%	0.96%

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$	
1	Residential Rate Design (RS, RDS, RCC)								
2				\$418,630,217					
3	Less: STAS			0					
4	Less: Gas Cost Revenue			101,762,719					
5	Less: Gas Procurement Charge			1,863,568					
6	Less: Rider CC			32,196					
7	Less: Merchant Function Charge			815,144					
8	Less: Rider USP			21,970,614					
9	Plus: Proposed Increase to Base Rates			<u>73,989,928</u>					
10	Proposed Base Revenue			\$366,175,904					
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,875,904	23.00	<u>112,145,792</u>	81,671,393	27.95%	16.75	30,474,399	
12	Net Volumetric Gas Revenue			<u>\$254,030,112</u>					
13	All Gas Consumed (Exhibit 103, Sch. 1)		34,645,192.4	7.3323	\$254,028,944	\$210,514,583	<u>72.05%</u>	6.0763	<u>43,514,361</u>
14	Total Base Revenue Charge					100.00%		<u>\$73,988,760</u>	
15	Rider USP - Universal Service Plan								
16	Universal Service Plan Rider @ Current Rate			21,970,614					
17	Plus: Redistribution of CAP shortfall resulting from proposed rates			<u>4,751,104</u>					
18	Expected Change in Universal Service Plan Rider Rate	32,196,094.5	0.8300	\$26,721,718			0.6824		

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Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)							
2	Total Revenue @ Current Rates				\$49,792,120			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				15,832,726			
5	Less: Gas Procurement Charge				286,230			
6	Less: Rider CC				5,698			
7	Less: Merchant Function Charge				25,534			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>8,615,322</u>			
10	Proposed Base Revenue				\$42,257,254			
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	374,256	30.00	<u>11,227,680</u>	8,514,324	25.31%	22.75	2,713,356
12	Net Volumetric Gas Revenue				\$31,029,574			
							1.318681319	
13	All Gas Consumed Rate			5,698,416.2	5.4453			
14	SGSS1,SCD1 @ uniform rate			5,468,484.9	5.4453			
15	SGDS1 @ uniform rate			229,931.3	5.4453			
16	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit CEN-4)				23,906			
17	Less Than 6,440 Therms Annually - SGSS1, SCD1			5,468,484.9	5.4497		24,140,627	71.76%
18	Less Than 6,440 Therms Annually - SGDS1			229,931.3	5.3413		986,981	2.93%
							4.2925	241,158
19	Total Base Revenue Charge				42,257,266	\$33,641,932	100.00%	<u>\$8,615,334</u>

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)							
2	Total Revenue @ Current Rates				\$56,337,259			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				17,393,102			
5	Less: Gas Procurement Charge				299,432			
6	Less: Rider CC				9,417			
7	Less: Merchant Function Charge				26,712			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>9,889,590</u>			
10	Proposed Base Revenue				\$48,498,186			
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	69,954	60.00	<u>4,197,240</u>	3,357,792	8.70%	48.00	839,448
12	Net Volumetric Gas Revenue				\$44,300,946			
13	All Gas Consumed Rate		9,417,769.4	4.7040	44,301,187			
14	SGSS2,SCD2 @ uniform rate		5,700,784.4	4.7040	26,816,490			
15	SGDS2 @ uniform rate		3,716,985.0	4.7040	17,484,697			
16	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit CEN-4)				243,483	267,389		
17	6,440 - 64,400 Therms Annually - SGSS2, SCD2		5,700,784.4	4.7467	27,059,973	21,612,814	55.98%	3.7912
18	6,440 - 64,400 Therms Annually - SGDS2		3,716,985.0	4.6384	<u>17,241,214</u>	<u>13,637,990</u>	<u>35.32%</u>	3.6691
19	Total Base Revenue Charge				\$44,301,187	\$35,250,804	100.00%	<u>9,889,831</u>

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2021

Exhibit No. 103
Schedule No. 8
Page 8 of 9
Witness: M. J. Bell

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small Distribution Service Rate Design (SDS/LGSS)							
2	Total Revenue @ Current Rates				\$25,572,626			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				3,729,634			
5	Less: Gas Procurement Charge				74,468			
6	Plus: Proposed Increase to Base Rates				<u>5,722,321</u>			
7	Proposed Base Revenue				\$27,490,845			
8	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms	2,757	290.00	799,530	633,421		229.75	166,109
9	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms	3,118	940.00	<u>2,930,920</u>	2,361,386		757.34	569,534
10	Net Volumetric Gas Revenue				\$23,760,395			
11	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)		1,975,876.6	3,3081	6,536,354	27.51%	2.6138	1,371,808
12	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)		5,554,634.2	3,0928	17,179,351	72.30%	2.4437	3,605,491
13	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		17,000.0	2,6289	<u>44,690</u>	0.19%	2.0771	9,379
					23,760,395	100.00%		4,986,678
14	Total Base Revenue Charge							\$5,722,321
15	Large Distribution Service Rate Design (LDS/LGSS)							
16	Total Revenue @ Current Rates				\$15,319,132			
17	Less: STAS				0			
18	Less: Gas Cost Revenue				0			
19	Less: Gas Procurement Charge				0			
20	Plus: Proposed Increase to Base Rates				<u>4,167,686</u>			
21	Proposed Base Revenue				\$19,486,818			
22	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)							
23	> 540,000 to ≤ 1,074,000 Thms	469	2,419.00	1,134,511	913,171		1,947.06	221,340
24	> 1,074,000 to ≤ 3,400,000 Therms Annually	325	3,759.00	1,221,675	984,347		3,028.76	237,328
25	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	7,248.00	260,928	210,282		5,841.18	50,646
26	> 7,500,000 Therms Annually	12	10,728.00	<u>128,736</u>	103,843		8,653.60	24,893
27	Net Volumetric Gas Revenue				\$16,740,968			
28	Usage Charge (Exhibit 103, Sch. 1)							
29	> 540,000 to ≤ 1,074,000 Thms		3,098,026.0	1,8048	5,591,381	33.40%	1.4131	1,213,560
30	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,290,000.0	1,6010	8,469,174	50.59%	1.2535	1,838,159
31	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,229,000.0	1,4367	1,765,740	10.55%	1.1249	383,238
32	> 7,500,000 Therms Annually		1,070,000.0	0,8548	<u>914,673</u>	5.46%	0.6693	198,522
					\$16,740,968	100.00%		\$3,633,479
33	Total Base Revenue Charge							\$4,167,686

Columbia Gas of Pennsylvania, Inc.
 Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
 For the 12 Months Ended December 31, 2021

Exhibit No. 103
 Schedule No. 8
 Page 9 of 9
 Witness: M. J. Bell

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II									
2	Total Revenue @ Current Rates				\$767,277					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				216,795					
5	Plus: Proposed Increase to Base Rates				0					
6	Proposed Base Revenue				\$550,482					
7	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)									
8		12	469.34	5,632	5,632		469.34	0		
9		24	1,149.00	27,576	27,576		1,149.00	0		
10		0	2,050.00	0	0		2,050.00	0		
11		0	4,096.00	0	0		4,096.00	0		
12		0	7,322.00	0	0		7,322.00	0		
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)									
14		0	2,050.00	0	0		2,050.00	-		
15		24	4,096.00	98,304	98,304		4,096.00	-		
16		0	7,322.00	0	0		7,322.00	-		
17	Net Volumetric Gas Revenue				\$418,970					
18	MDS I Usage Charge (Exhibit 103, Sch. 1)			225,300.0	0.0937	21,110	21,110	5.04%	0.0937	-
19	MDS II Usage Charge (Exhibit 103, Sch. 1)									
20			> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.4479	0	0	0.00%	0.4479	0
21			> 3,400,000 to ≤ 7,500,000 Therms Annually	1,027,000.0	0.3874	397,860	397,860	94.96%	0.3874	0
22			> 7,500,000 Therms Annually	0.0	0.3355	0	0	0.00%	0.3355	0
23							100.00%			
24	Total Base Revenue Charge								-	
25	Flexible Rate and Negotiated Contract Services									
26	Total Revenue @ Current Rates				4,877,848					
27	Less: STAS				0					
28	Less: Gas Cost Revenue				0					
29	Plus: Proposed Increase to Base Rates				\$14,117					
30	Proposed Base Revenue				\$4,891,965					
31	Less: Negotiated Contract Service Customer Charge				\$1,570,441					
32	Less: Commodity All Gas Consumed				\$3,112,520					
33	Less: Flex Customer Charge Revenue (Exhibit 103, Sch. 1)									
34		0	SGDS-1 Less Than 6,440 Therms Annually	30.00	0	0	22.75	0		
35		36	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	60.00	2,160	1,728	48.00	432		
36		24	SDS > 64,400 to ≤ 110,000 Therms Annually	290.00	6,960	5,514	229.75	1,446		
37		36	SDS > 110,000 to ≤ 540,000 Therms Annually	940.00	33,840	27,264	757.34	6,576		
38		12	LDS > 540,000 to ≤ 1,074,000 Therms Annually	2,419.00	29,028	23,365	1,947.06	5,663		
39		0	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	3,759.00	0	0	3,028.76	0		
40		0	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	7,248.00	0	0	5,841.18	0		
41		0	LDS > 7,500,000 Therms Annually	10,728.00	0	0	8,653.60	0		
42		0	MDS-I > 274,000 to ≤ 540,000 Therms Annually	469.34	0	0	469.34	0		
43		0	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	1,149.00	0	0	1,149.00	0		
44		0	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	2,050.00	0	0	2,050.00	0		
45		0	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	4,096.00	0	0	4,096.00	0		
46		12	MDS-I > 7,500,000 Therms Annually	7,322.00	87,864	87,864	7,322.00	0		
47		0	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	2,050.00	0	0	2,050.00	0		
48		12	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	4,096.00	49,152	49,152	4,096.00	0		
49		0	MDS-II > 7,500,000 Therms Annually	7,322.00	0	0	7,322.00	0		
	Total Flex Customer Charge				209,004					
50	Total Base Revenue Charge							14,117		

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2021, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2020, FPFTY = Fully Projected Future Test Year TME December 31, 2021

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FPFTY
		Twelve Months Ended November 30, 2019	Rate Making Adjustments	Twelve Months Ended November 30, 2020	Rate Making Adjustments	Twelve Months Ended December 31, 2021
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2 Column 5	Exh 104, Sch1, Pg 3 Columns 2 & 5	Exh 104, Sch1, Pg 3 Column 7	Exh 104, Sch1, Pg 4 Columns 2 & 5	Exh 104, Sch1, Pg 4 Column 7
1	Labor	39,142,312	(1,609,094)	37,533,218	1,994,513	39,527,732
2	Incentive Compensation	1,476,533	403,467	1,880,000	387,000	2,267,000
3	Pension	-	-	-	-	-
4	Pension Deferral Amortization	844,977	-	844,977	-	844,977
5	OPEB	-	-	-	-	-
6	Other Employee Benefits	6,931,682	295,318	7,227,000	552,000	7,779,000
7	Outside Services	22,749,799	(916,178)	21,833,621	2,218,106	24,051,727
8	Building Leases	2,971,631	(463,040)	2,508,591	(32,689)	2,475,903
9	Other Rent and Leases	424,186	67,814	492,000	(43,000)	449,000
10	Corporate Insurance	4,796,716	924,284	5,721,000	215,000	5,936,000
11	Injuries and Damages	337,808	6,790	344,598	8,064	352,662
12	Employee Expenses	1,445,787	221,546	1,667,333	(127,332)	1,540,001
13	Company Memberships	573,269	(53,350)	519,919	9,296	529,215
14	Utilities and Fuel Used in Company Operations	2,258,855	(463,231)	1,795,624	(65,065)	1,730,560
15	Advertising	51,845	-	51,845	-	51,845
16	Fleet & Other Clearing	6,794,031	(31,031)	6,763,000	(92,000)	6,671,000
17	Materials & Supplies	6,113,914	(227,301)	5,886,613	(146,126)	5,740,487
18	Other O&M	170,204	160,796	331,000	(123,000)	208,000
19	PUC, OCA, OSBA Fees	1,805,024	456,976	2,262,000	-	2,262,000
20	NCSC	62,030,890	(2,298,830)	59,732,060	2,501,320	62,233,380
21	NCSC OPEB costs Amortization	90,313	(313)	90,000	-	90,000
22	Operation and Maintenance Expense from Budget	161,009,776	(3,525,376)	157,484,400	7,256,087	164,740,487
23	Rate Case Expense	1,060,000	-	1,060,000	-	1,060,000
24	Uncollectible Accounts	4,724,350	96,837	4,821,187	(18,149)	4,803,038
25	Uncollectible Accounts -Unbundled-gas	925,578	(63,446)	862,132	5,258	867,390
26	Total Rider USP	21,752,620	328,676	22,081,296	(110,682)	21,970,614
27	Interest on Customer Deposits	154,476	-	154,476	-	154,476
28	Other Adjustments	-	-	-	4,678,038	4,678,038
29	Total Operation and Maintenance Expense	189,626,800	(3,163,309)	186,463,491	11,810,552	198,274,043

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2020

Line No.	Cost Element Description	Normalized HTY	Witness KrajoVIC		Budgeted	Witness Miller		Normalized FTY
		Twelve Months Ended November 30, 2019	Budget Adjustments	Reference (Statement No. 9) (Exhibit 104 Schedule 10-13)	Twelve Months Ended November 30, 2020	Rate Making Adjustments	Reference (Statement No. 4) (Exhibit 104 Schedule 2)	Twelve Months Ended November 30, 2020
		(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		\$	\$		\$	\$		\$
		Exh 4, Sch1, Pg 2			Exh 104, Sch1, Pg 5			
1	Labor	39,142,312	(2,145,312)	Exh. 104, Sch. 10, Pg. 1	36,997,000	536,218	Exh. 104, Sch. 2, Pg. 1	37,533,218
2	Incentive Compensation	1,476,533	403,467		1,880,000			1,880,000
3	Pension	-	-		-			-
4	Pension Deferral Amortization	844,977	23.0		845,000	(23)	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(650,000)		(650,000)	650,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	6,931,682	295,318		7,227,000			7,227,000
7	Outside Services	22,749,799	(1,167,799)	Exh. 104, Sch. 11, Pg. 1	21,582,000	251,621	Exh. 104, Sch. 2, Pg. 12	21,833,621
8	Building Leases	2,971,631	(453,631)		2,518,000	(9,409)	Exh. 104, Sch. 2, Pg. 4	2,508,591
9	Other Rent and Leases	424,186	67,814	Exh. 104, Sch. 12, Pg. 1	492,000			492,000
10	Corporate Insurance	4,796,716	924,284		5,721,000			5,721,000
11	Injuries and Damages	337,808	146,192		484,000	(139,402)	Exh. 104, Sch. 2, Pg. 6	344,598
12	Employee Expenses	1,445,787	321,213		1,767,000	(99,667)	Exh. 104, Sch. 2, Pg. 7	1,667,333
13	Company Memberships	573,269	(23,269)		550,000	(30,081)	Exh. 104, Sch. 2, Pg. 13	519,919
14	Utilities and Fuel Used in Company Operations	2,258,855	(75,855)		2,183,000	(387,376)	Exh. 104, Sch. 2, Pg. 8	1,795,624
15	Advertising	51,845	142,155		194,000	(142,155)	Exh. 104, Sch. 2, Pg. 9	51,845
16	Fleet & Other Clearing	6,794,031	(31,031)		6,763,000			6,763,000
17	Materials & Supplies	6,113,914	(221,914)		5,892,000	(5,387)	Exh. 104, Sch. 2, Pg. 13	5,886,613
18	Other O&M	170,204	160,796		331,000			331,000
19	PUC, OCA, OSBA Fees	1,805,024	456,976		2,262,000			2,262,000
20	NCSC	62,030,890	(1,717,890)	Exh. 104, Sch. 13, Pg. 1	60,313,000	(580,940)	Exh. 104, Sch. 2, Pg. 10	59,732,060
21	NCSC OPEB costs Amortization	90,313	(313)		90,000			90,000
22	Operation and Maintenance Expense from Budget	161,009,776	(3,568,776)		157,441,000	43,400		157,484,400
23	Rate Case Expense	1,060,000			1,060,000	-	Exh. 104, Sch. 2, Pg. 14	1,060,000
24	Uncollectible Accounts	4,724,350			4,724,350	96,837	Exh. 104, Sch. 2, Pg. 15	4,821,187
25	Uncollectible Accounts -Unbundled-gas	925,578			925,578	(63,446)	Exh. 104, Sch. 2, Pg. 15	862,132
26	Total Rider USP	21,752,620			21,752,620	328,676	Exh. 104, Sch. 2, Pg. 16	22,081,296
27	Interest on Customer Deposits	154,476			154,476			154,476
28	Other Adjustments	-			-			-
29	Total Operation and Maintenance Expense	189,626,800			186,058,024	405,467		186,463,491

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FPFTY = Fully Projected Future Test Year TME December 31, 2021

Line No.	Cost Element Description	Normalized FTY	Witness Krajovic		Budgeted	Witness Miller		Normalized FPFTY
		Twelve Months Ended November 30, 2020	Budget Adjustments	Reference (Statement No. 9) (Exhibit 104 Schedule 10-13)	Twelve Months Ended December 31, 2021	Rate Making Adjustments	Reference (Statement No. 4) (Exhibit 104 Schedule 2)	Twelve Months Ended December 31, 2021
		(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		\$	\$		\$	\$		\$
		<u>Exh 104, Sch 1, Pg 3</u>			<u>Exh 104, Sch 1, Pg 6</u>			
1	Labor	37,533,218	1,505,782	Exh. 104, Sch. 10, Pg. 2	39,039,000	488,732	Exh. 104, Sch. 2, Pg. 1	39,527,732
2	Incentive Compensation	1,880,000	387,000		2,267,000			2,267,000
3	Pension	-	-		-			-
4	Pension Deferral Amortization	844,977	23		845,000	(23)	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(725,000)		(725,000)	725,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	7,227,000	552,000		7,779,000			7,779,000
7	Outside Services	21,833,621	2,355,379	Exh. 104, Sch. 11, Pg. 2	24,189,000	(137,273)	Exh. 104, Sch. 2, Pg. 13	24,051,727
8	Building Leases	2,508,591	(66,591)		2,442,000	33,903	Exh. 104, Sch. 2, Pg.5	2,475,903
9	Other Rent and Leases	492,000	(43,000)	Exh. 104, Sch. 12, Pg. 2	449,000			449,000
10	Corporate Insurance	5,721,000	215,000		5,936,000			5,936,000
11	Injuries and Damages	344,598	55,402		400,000	(47,338)	Exh. 104, Sch. 2, Pg. 6	352,662
12	Employee Expenses	1,667,333	(25,333)		1,642,000	(101,999)	Exh. 104, Sch. 2, Pg. 7	1,540,001
13	Company Memberships	519,919	40,081		560,000	(30,785)	Exh. 104, Sch. 2, Pg. 13	529,215
14	Utilities and Fuel Used in Company Operations	1,795,624	331,376		2,127,000	(396,440)	Exh. 104, Sch. 2, Pg. 8	1,730,560
15	Advertising	51,845	122,155		174,000	(122,155)	Exh. 104, Sch. 2, Pg. 9	51,845
16	Fleet & Other Clearing	6,763,000	(92,000)		6,671,000			6,671,000
17	Materials & Supplies	5,886,613	(140,613)		5,746,000	(5,513)	Exh. 104, Sch. 2, Pg. 13	5,740,487
18	Other O&M	331,000	(123,000)		208,000			208,000
19	PUC, OCA, OSBA Fees	2,262,000	-		2,262,000			2,262,000
20	NCSC	59,732,060	2,816,940	Exh. 104, Sch. 13, Pg. 2	62,549,000	(315,620)	Exh. 104, Sch. 2, Pg. 10	62,233,380
21	NCSC OPEB costs Amortization	90,000	-		90,000			90,000
22	Operation and Maintenance Expense from Budget	157,484,400	7,165,600		164,650,000	90,487		164,740,487
23	Rate Case Expense	1,060,000			1,060,000	-	Exh. 104, Sch. 2, Pg. 14	1,060,000
24	Uncollectible Accounts	4,821,187			4,821,187	(18,149)	Exh. 104, Sch. 2, Pg. 15	4,803,038
25	Uncollectible Accounts -Unbundled-gas	862,132			862,132	5,258	Exh. 104, Sch. 2, Pg. 15	867,390
26	Total Rider USP	22,081,296			22,081,296	(110,682)	Exh. 104, Sch. 2, Pg. 16	21,970,614
27	Interest on Customer Deposits	154,476			154,476			154,476
28	Other Adjustments	-			-	4,678,038	Exh. 104, Sch. 2, Pg. 17	4,678,038
29	Total Operation and Maintenance Expense	186,463,491			193,629,091	4,644,952		198,274,043

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2020

Line No.	Cost Element Description	December 2019 (1) \$000	January 2020 (2) \$000	February 2020 (3) \$000	March 2020 (4) \$000	April 2020 (5) \$000	May 2020 (6) \$000	June 2020 (7) \$000	July 2020 (8) \$000	August 2020 (9) \$000	September 2020 (10) \$000	October 2020 (11) \$000	November 2020 (12) \$000	Total 2020 (13)=(1) thru (12) \$000
1	Labor	2,815	3,026	3,083	3,163	3,248	3,129	3,067	3,063	3,100	3,046	3,293	2,965	36,997
2	Incentive Compensation	(154)	185	194	188	183	179	185	196	180	181	178	185	1,880
3	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pension Amortization	70	70	70	70	70	70	70	70	70	70	70	70	845
5	OPEB	(29)	(56)	(55)	(56)	(56)	(57)	(57)	(55)	(57)	(57)	(58)	(57)	(650)
6	Other Employee Benefits	502	621	652	631	615	602	604	640	588	590	580	602	7,227
7	Outside Services (Net of Deferred Credits)	1,072	1,300	1,410	1,864	1,890	2,081	2,189	2,113	2,111	1,987	1,966	1,599	21,582
8	Building Leases	313	196	196	196	201	201	202	203	203	203	203	203	2,518
9	Other Rent and Leases	82	36	44	34	34	37	38	39	37	36	37	38	492
10	Corporate Insurance	385	455	455	455	455	455	459	520	520	520	520	525	5,721
11	Injuries and Damages	117	33	33	33	33	33	33	33	33	33	33	33	484
12	Employee Expenses	289	133	160	120	109	130	146	137	121	147	135	141	1,767
13	Company Memberships	38	46	46	46	46	46	47	46	46	47	49	46	550
14	Utilities and Fuel Used in Company Operations	216	220	222	216	199	197	190	145	143	134	148	153	2,183
15	Advertising	32	15	15	15	15	15	15	15	15	15	15	12	194
16	Fleet	634	555	590	562	558	536	543	539	538	566	588	555	6,763
17	Materials and Supplies	632	425	377	467	437	535	478	525	526	497	494	498	5,892
18	Other O&M	156	14	24	(46)	21	19	72	5	9	29	13	15	331
19	PUC, OCA, OSBA Fees	189	189	189	189	189	189	189	189	189	189	189	189	2,262
20	NCSC	5,949	4,818	5,040	4,860	4,738	4,952	4,983	4,971	4,833	5,387	4,820	4,962	60,313
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	Operation and Maintenance Expense from Budget	13,315	12,287	12,752	13,013	12,992	13,356	13,463	13,402	13,211	13,628	13,281	12,742	157,441

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FPFTY = Fully Projected Future Test Year TME December 31, 2021

Line No.	Cost Element Description	January 2021 (1) \$000	February 2021 (2) \$000	March 2021 (3) \$000	April 2021 (4) \$000	May 2021 (5) \$000	June 2021 (6) \$000	July 2021 (7) \$000	August 2021 (8) \$000	September 2021 (9) \$000	October 2021 (10) \$000	November 2021 (11) \$000	December 2021 (12) \$000	Total 2021 (13)=(1) thru (12) \$000
1	Labor	3,161	3,217	3,295	3,499	3,376	3,317	3,257	3,331	3,250	3,410	3,030	2,897	39,039
2	Incentive Compensation	189	199	193	188	184	190	201	185	185	182	189	182	2,267
3	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pension Amortization	70	70	70	70	70	70	70	70	70	70	70	70	845
5	OPEB	(60)	(59)	(60)	(60)	(61)	(61)	(59)	(61)	(61)	(61)	(61)	(61)	(725)
6	Other Employee Benefits	661	694	673	655	641	643	683	626	627	617	641	618	7,779
7	Outside Services (Net of Deferred Credits)	1,379	1,465	2,005	2,043	2,211	2,319	2,251	2,257	2,127	2,085	1,633	2,414	24,189
8	Building Leases	203	203	203	203	203	203	204	204	204	204	204	204	2,442
9	Other Rent and Leases	36	44	34	34	37	38	39	37	36	37	38	39	449
10	Corporate Insurance	486	486	486	486	486	486	503	503	503	503	505	505	5,936
11	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
12	Employee Expenses	133	160	120	109	130	146	137	121	147	135	141	164	1,642
13	Company Memberships	46	46	46	46	46	47	46	46	47	49	46	48	560
14	Utilities and Fuel Used in Company Operations	192	207	189	175	170	164	164	161	160	170	179	197	2,127
15	Advertising	15	15	15	15	15	15	15	15	15	15	12	12	174
16	Fleet	555	590	562	558	536	543	539	538	566	588	555	542	6,671
17	Materials and Supplies	422	398	470	433	534	478	518	519	494	496	495	488	5,746
18	Other O&M	14	24	(46)	21	19	72	5	8	29	13	15	34	208
19	PUC, OCA, OSBA Fees	189	189	189	189	189	189	189	189	189	189	189	189	2,262
20	NCSC	4,901	5,273	5,042	4,937	5,213	5,209	5,100	5,027	5,531	4,999	5,162	6,155	62,549
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	Operation and Maintenance Expense from Budget	12,633	13,261	13,525	13,640	14,039	14,111	13,902	13,816	14,160	13,743	13,084	14,737	164,650

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
 Labor Adjustment Summary (Normal Pay Only)

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Total Labor Adjustment		1,090,167
2	O&M Percentage	Budget System O&M Factor	49.98%
3	FTY O&M Labor Annualization Adjustment	Ln 1 x Ln 2	544,916
4	Lobbying Adjustment		(8,698)
5	FTY O&M Labor Adjustment		536,218
<u>FPFTY Adjustment</u>			
6	FPFTY Total Labor Adjustment		996,176
7	O&M Percentage	Budget System O&M Factor	49.96%
8	FPFTY O&M Labor Annualization Adjustment	Ln 6 x Ln 7	497,691
9	Lobbying Adjustment		(8,959)
10	FPFTY O&M Labor Adjustment		488,732

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Prepaid Pension Deferral Amortization Adjustment

Line No.	Description	Reference	Amount (1) \$
1	Pension Prepayment		8,449,772
2	Amortization Period in Years		<u>10</u>
3	Annual Amortization Expense for Prepaid Pension	Per Final Order R-2018-2647577	<u><u>844,977</u></u>
<u>FTY Adjustment</u>			
4	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
5	FTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 4	845,000
6	FTY Pension Amortization Adjustment	Ln. 4 less Ln. 5	<u><u>(23)</u></u>
<u>FPFTY Adjustment</u>			
7	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
8	FPFTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 4	845,000
9	FPFTY Pension Amortization Adjustment	Ln. 7 less Ln. 8	<u><u>(23)</u></u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
 OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 5	(650,000)
2	FTY Adjustment to Remove OPEB Credits		650,000
3	FTY Adjusted OPEB		-
	<u>FPFTY Adjustment</u>		
4	FPFTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 5	(725,000)
5	FPFTY Adjustment to Remove OPEB Credits		725,000
6	FPFTY Adjusted OPEB		-

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Outside Services Adjustment

<u>Line No.</u>	<u>Description</u>		<u>Amount</u> (1) \$
1	HTY Lobbying Adjustment to Outside Services	Exh. 4, Sch. 2, Pg. 9, Ln. 2	(131,491)
2	<u>FTY Adjustment</u>		
3	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	<u>2.0100%</u>
4	FTY Lobbying Adjustment to Outside Services 1/		(134,134)
5	Donora Reimbursement 2/		<u>385,755</u>
6	Total FTY Adjustments to Outside Services		251,621
7	<u>FPFTY Adjustment</u>		
8	2021 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
9	FPFTY Lobbying Adjustment to Outside Services		(137,273)

1/ Lobby Adjustments also included in the Labor, Employee Expenses and NCSC Adjustments.

2/ Adjustment to remove out of period reimbursement received in December 2019 relating to costs incurred in HTY. See Exhibit 4, Schedule 2, Page 9, Line 4 for adjustment to add the reimbursement to the HTY.

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21

Line No.	Lease Number	Type of Property						Adjustment \$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 3, Ln 8)						2,518,000
2								
3								
4			<u>Annual</u>					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			(1)	(2)	Other Comp.	A/C 107	Rental	
7		<u>Building Leases</u>	\$	\$	(3)	(4)	(5=1-2-3)	
8	B251	Uniontown MOD Site	45,000	-	2,892	8,895	33,213	
9	B255	Charleroi Operating Center	31,860	-	7,661	4,588	19,611	
10	B257	Gettysburg Fire Training	12,126	-	-	-	12,126	
11	B266	Alpine Point Operating Center	458,511	54,698	30,159	-	373,654	
12	B268	CPA Headquarters (Canonsburg)	711,476	-	451,853	-	259,623	
13	B269	Greencastle MOD	18,155	-	10,580	-	7,575	
14	B270	Harrisburg Office	21,447	-	7,456	-	13,991	
15	B271	Neville Island	46,176	-	-	-	46,176	
16	B276	Greensburg Weld Training	35,581	-	25,231	-	10,350	
17	B277	Connellsville Construction Office	64,800	-	1,102	43,964	19,735	
18	B279	York Operating Center	863,221	132,000	221,001	-	510,220	
19	B282	New Castle MOD	316,083	40,083	23,641	39,068	213,290	
20	B283	South Pittsburgh Construction Office	50,228	-	5,616	44,290	323	
21	B284	Horning Road Construction Services MOD	135,000	-	-	-	135,000	
22	B285	Cranberry IRP Office	85,674	-	260	74,205	11,208	
23	B287	Monaca Operating Center 1/	-	-	-	-	-	
24	B288	Monaca Training Center	909,768	162,568	27,325	-	719,875	
25	B289	Washington Construction Services Office	66,898	-	619	49,401	16,878	
26	B292	York Construction MOD	78,812	-	-	37,742	41,070	
27	B297	Somerset MOD	40,704	-	1,084	12,148	27,472	
28	B631	Washington Parking	3,600	-	-	-	3,600	
29		Neville Island Parking	4,800	-	-	-	4,800	
30		McNeilly Road Parking	22,800	-	-	-	22,800	
		Canonsburg Storage	6,000	-	-	-	6,000	
31		Subtotal Building Leases	<u>4,028,720</u>	<u>389,349</u>	<u>816,479</u>	<u>314,301</u>	<u>2,508,591</u>	
32								
33		Total Annual Building Lease TME 11-30-2020						<u>2,508,591</u>
34		Total Building Lease Adjustment (Ln 33 less Ln 1)						<u>(9,409)</u>

1/ Rents and Leases Expense for the Monaca Operating Center is being eliminated to reflect the purchase of this facility.

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21

Line No.	Lease Number	Type of Property						Adjustment
								\$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 4, Ln 8)						2,442,000
2								
3								
4			Annual					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			<u>(1)</u>	<u>Charges</u>	<u>Other Comp.</u>	<u>A/C 107</u>	<u>Rental</u>	
7		<u>Building Leases</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5=1-2-3)</u>	
8	B251	Uniontown MOD Site 1/	\$ -	\$ -	\$ -	\$ -	\$ -	
9	B255	Charleroi Operating Center	31,860	-	7,661	4,588	19,611	
10	B257	Gettysburg Fire Training	12,490	-	-	-	12,490	
11	B266	Alpine Point Operating Center	458,511	54,698	30,159	-	373,654	
12	B268	CPA Headquarters (Canonsburg)	720,203	-	457,395	-	262,808	
13	B269	Greencastle MOD	18,155	-	10,580	-	7,575	
14	B270	Harrisburg Office	21,447	-	7,456	-	13,991	
15	B271	Neville Island	47,561	-	-	-	47,561	
16	B276	Greensburg Weld Training	35,581	-	25,231	-	10,350	
17	B277	Connellsville Construction Office 1/	-	-	-	-	-	
18	B279	York Operating Center	863,221	132,000	221,001	-	510,220	
19	B282	New Castle MOD	316,083	40,083	23,641	39,068	213,290	
20	B283	South Pittsburgh Construction Office	51,233	-	5,728	45,175	329	
21	B284	Horning Road Construction Services MOD	135,000	-	-	-	135,000	
22	B285	Cranberry IRP Office	88,244	-	268	76,432	11,545	
23	B287	Monaca Operating Center	-	-	-	-	-	
24	B288	Monaca Training Center	922,844	162,568	27,718	-	732,558	
25	B289	Washington Construction Services Office	68,712	-	636	50,740	17,336	
26	B292	York Construction MOD	80,764	-	-	38,677	42,087	
27	B297	Somerset MOD	41,925	-	1,117	12,512	28,296	
28	B631	Washington Parking	3,600	-	-	-	3,600	
29		Neville Island Parking	4,800	-	-	-	4,800	
30		McNeilly Road Parking	22,800	-	-	-	22,800	
		Canonsburg Storage	6,000	-	-	-	6,000	
31		Subtotal Building Leases	3,951,034	389,349	818,590	267,193	2,475,903	
32								
33		Total Annual Building Lease TME 12-31-2021						2,475,903
34		Total Building Lease Adjustment (Ln 33 less Ln 1)						33,903

1/ Rents and Leases Expense for Uniontown and Connellsville are being eliminated with the construction of a new Uniontown Operations Center.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Adjustment to Injuries and Damages

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Normalized Injuries and Damages	Exh. 4, Sch. 1, Pg. 2, Ln. 11	337,808
 <u>FTY Adjustment</u>			
2	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	2.0100%
3	FTY Incremental Adjustment for Injuries and Damages	Ln 1 x Ln 2	6,790
4	FTY Injuries and Damages	Ln 1 + Ln 3	344,598
5	FTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 3, Ln. 11	484,000
6	FTY Adjustment for Injuries and Damages	Ln 4 - Ln 5	<u>(139,402)</u>
 <u>FPFTY Adjustment</u>			
7	2019 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
8	FPFTY Incremental Adjustment for Injuries and Damages	Ln 4 x Ln 7	8,064
9	FPFTY Injuries and Damages	Ln 4 + Ln 8	352,662
10	FPFTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 4, Ln. 11	400,000
11	FPFTY Adjustment for Injuries and Damages	Ln 9 - Ln 10	<u>(47,338)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Adjustment to Employee Expenses

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Non-Recoverable Employee Expenses	Exh. 4, Sch. 2, Pg. 13, Ln. 2	(93,453)
2	HTY Lobbying Adjustment	Exh. 4, Sch. 2, Pg. 13, Ln. 3	(4,250)
3	Total HTY Adjustment to Employee Expenses		<u>(97,703)</u>
<u>FTY Adjustment</u>			
4	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	2.0100%
5	FTY Non-Recoverable Employee Expenses	Ln 3 x Ln 4	<u>(1,964)</u>
6	FTY Adjustment for Non-recoverable Employee Expenses	Ln 3 + Ln 5	<u><u>(99,667)</u></u>
<u>FPFTY Adjustment</u>			
7	2021 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
8	FPFTY Incremental Non-Recoverable Employee Expenses	Ln 4 x Ln 5	<u>(2,332)</u>
9	FPFTY Adjustment for Non-Recoverable Employee Expenses	Ln 4 + Ln 6	<u><u>(101,999)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Gas Used in Company Operations	Exh. 4, Sch. 2, Pg. 15, Ln. 2	(379,743)
 <u>FTY Adjustment</u>			
2	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	2.0100%
3	FTY Incremental Gas Used in Company Operations	Ln 1 x Ln 2	(7,633)
4	FTY Adjustment for Gas Used in Company Operations	Ln 1 + Ln 3	<u>(387,376)</u>
 <u>FPFTY Adjustment</u>			
5	2021 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
6	FPFTY Incremental Gas Used in Company Operations	Ln 4 x Ln 5	(9,065)
7	FPFTY Adjustment for Gas Used in Company Operations	Ln 4 + Ln 6	<u>(396,440)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Advertising Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Recoverable Advertising	Exh. 4, Sch. 2, Pg. 16, Ln 27	51,845
2	<u>FTY Adjustment</u>		
3	FTY Incremental Recoverable Advertising		<u>51,845</u>
4	FTY Advertising Per Budget		<u>194,000</u>
5	FTY Adjustment for Advertising	Ln 3 - Ln 4	<u><u>(142,155)</u></u>
6	<u>FPFTY Adjustment</u>		
7	FPFTY Advertising		<u>51,845</u>
8	FPFTY Advertising Per Budget		<u>174,000</u>
9	FPFTY Adjustment for Advertising	Ln 7 - Ln 8	<u><u>(122,155)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
NCSC
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor Annualization	Exh. 104, Sch. 2, Pg. 12, Ln. 1	327,753
2	Non-Recoverable & Non-Recurring	Exh. 104, Sch. 2, Pg. 13, Ln. 4	(908,693)
3	Total FTY Adjustment for NCSC	Ln 1 + Ln 2	<u>(580,940)</u>
<u>FPFTY Adjustment</u>			
4	Labor Annualization	Exh. 104, Sch. 2, Pg. 12, Ln. 2	289,336
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 13, Ln. 7	(604,956)
6	Total FPFTY Adjustment for NCSC	Ln 4 + Ln 5	<u>(315,620)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
NCSC
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Labor Annualization Adjustment	3% of Dec 2019 - May 2020 Labor	<u>327,753</u>
<u>FPFTY Adjustment</u>			
2	FPFTY Labor Annualization Adjustment	3% of Jan 2021 - May 2021 Labor	<u>289,336</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
NCSC
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Adjustments for Non-Recoverable Items:		
2	Lobbying Charges		(51,193)
3	Advertising		(200,739)
4	Charitable Contributions		(60,727)
5	Other Non-Recoverable Charges		(259,533)
6	HTY Total Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 20, Ln. 11	<u>(572,192)</u>
<u>FTY Adjustment</u>			
7	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	2.0100%
8	FTY Incremental Adjustment for Non-Recoverable Items	Ln 6 x Ln 7	<u>(11,501)</u>
9	FTY Adjustment for Non-Recoverable Items	Ln 6 + Ln 8	(583,693)
10	FTY Non Recurring Expense in Budget		<u>(325,000)</u>
11	FTY Adjustment for Non-Recoverable and Non-Recurring	Ln 9 + Ln 10	<u><u>(908,693)</u></u>
<u>FPFTY Adjustment</u>			
12	2021 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
13	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln 11 x Ln 12	<u>(21,263)</u>
14	FPFTY Adjustment for Non-recoverable Items	Ln 9 + Ln 13	<u><u>(604,956)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Other Adjustments to Lobbying

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
2	HTY Adjustment to Company Memberships	Exh. 4, Sch. 2, Pg. 14, Ln 37	(29,488)
3	HTY Adjustment to Materials and Supplies	Exh. 4, Sch. 2, Pg. 17, Ln 2	(5,281)
<u>FTY Adjustment 1/</u>			
4	2020 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	2.0100%
6	FTY Adjustment to Company Memberships	(Ln 2 x Ln 4) + Ln 2	(30,081)
7	FTY Adjustment to Materials and Supplies	(Ln 3 x Ln 4) + Ln 3	(5,387)
<u>FPFTY Adjustment 1/</u>			
8	2021 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.3400%
10	FPFTY Adjustment to Company Memberships	(Ln 6 x Ln 8) + Ln 6	(30,785)
11	FPFTY Adjustment to Materials and Supplies	(Ln 7 x Ln 8) + Ln 7	(5,513)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Rate Case Expense

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Adjustment To Uncollectible Accounts Expense

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1) \$	<u>Adjustment</u> (2) \$	<u>Base Rate</u> <u>Uncoll</u> (3) \$	<u>Unbundled</u> <u>Uncoll</u> (4) \$
<u>FTY Adjustment</u>					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	528,462,362			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 24	27,892,120			
5	Annualized DIS Revenue adjusted (Ln 2 - Ln 4)	500,570,242			
6	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 28)	0.0113537			
7	Total Annualized DIS Uncollectible Accounts	5,683,323	5,683,323		
8	Total Annualized GMB/GTS Revenue	42,760,944			
9	GMB/GTS 3 Year Average Write-off - Exh. 4, Sch. 2, Pg. 30, Ln. 22			(4)	
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		5,683,319	4,821,187	862,132 [1]
11	Total Per Budget			4,724,350	925,578
12	Total FTY Adjustments for Uncollectible Expense			96,837	(63,446)
<u>FPFTY Adjustment</u>					
13	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
14	Total Annualized DIS Revenue	527,574,847			
15	<u>Adjustments to Annualized Revenue:</u>				
16	CAP Revenue Exh. 103, Sch. 1, Pg. 13, Ln. 24	28,140,040			
17	Annualized DIS Revenue adjusted (Ln 14 - Ln 16)	499,434,807			
18	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 30)	0.0113537			
19	Total Annualized DIS Uncollectible Accounts	5,670,432	5,670,432		
20	Total Annualized GMB/GTS Revenue	43,721,632			
21	GMB/GTS 3 Year Average Write-off - Exh. 4, Sch. 2, Pg. 30, Ln. 22			(4)	
22	Total FPFTY Annualized DIS & GMB/GTS Uncollectible Expense		5,670,428	4,803,038	867,390 [2]
23	Total Per Budget			4,821,187	862,132
24	Total FPFTY Adjustments for Uncollectible Expense			(18,149)	5,258

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

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

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	Total Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 26	21,752,620
2	Total Proforma Future Test Year _/1		<u>22,081,296</u>
3			<u><u>328,676</u></u>
	<u>FPFTY Adjustment</u>		
4	Total Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 26	22,081,296
5	Total Fully Projected Future Test Year _/2		<u>21,970,614</u>
6			<u><u>(110,682)</u></u>

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

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

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
 Other FPFTY Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u>
1	<u>FPFTY Adjustment for Uniontown Ops Center 1_ /</u>		
2	Projected Other O&M Expense for New Facility		\$ 117,000
3	Budgeted Other O&M Expense (excluding Rent Expense) for Existing Facilities		<u>\$ 80,000</u>
4	Adjustment to FPFTY Other O&M for New Facility	Ln 1 Less Ln 2	\$ 37,000
5	<u>FPFTY Adjustment for EC 350 Installations 2_ /</u>		
6	Cell Line to be Installed	Number of Lines	213
7	O&M Expense Per Month Per Line		<u>\$ 13</u>
8	Monthly Expense		<u>\$ 2,769</u>
9	Number of Months		<u>12</u>
10	Annual O&M Expense for Cell Line Installations		<u>\$ 33,228</u>
11	<u>FPFTY Adjustment for Safety Initiatives 3_ /</u>		\$ 3,895,910
12	<u>FPFTY Adjustment for Compensation Adjustments 4_ /</u>		\$ 431,900
13	<u>FPFTY Adjustment for Budget Billing Modification Costs 5_ /</u>		\$ 280,000
14	Total Other Adjustments to the FPFTY		<u><u>4,678,038</u></u>

1_ / Rent Expense associated with facilities being replaced by the new facility have been removed from the FPFTY on the Building Leases Adjustment Exhibit 104, Schedule 2, Page 5.
 2_ / O&M Expense relating to Cell Line installations not in the budget.
 3_ / The details for this adjustment can be found in Statement No. 7, the testimony of witness Davidson.
 4_ / The details for this adjustment can be found in Statement No. 9, the testimony of witness Krajovic.
 5_ / The details for this adjustment can be found in Statement No. 13, the testimony of witness Davis.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/20, FPFTY = Fully Projected Future Test Year TME 12/31/21
Inflation Adjustment Percent Calculation

<u>Line No.</u>	<u>Description</u>	<u>Calendar Quarter</u>	<u>2019 GDP Deflator</u> (1)	<u>2020 GDP Deflator</u> (2)
	<u>FTY</u>			
1	Forecast	I	1.1147%	1.1374%
2	Forecast	II	1.1219%	1.1432%
3	Forecast	III	1.1266%	1.1492%
4	Forecast	IV	<u>1.1317%</u>	<u>1.1554%</u>
5		Average	1.1237%	1.1463%
6	Annual Inflation Rate to adjust to Future Test Year = Ln 5 Column 2 / Ln 5 Column 1			<u>2.01%</u>
		<u>Calendar Quarter</u>	<u>2020 GDP Deflator</u>	<u>2021 GDP Deflator</u>
	<u>FPFTY</u>			
7	Forecast	I	1.1374%	1.1623%
8	Forecast	II	1.1432%	1.1694%
9	Forecast	III	1.1492%	1.1767%
10	Forecast	IV	<u>1.1554%</u>	<u>1.1841%</u>
11		Average	1.1463%	1.1731%
12	Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln 11 Column 2 / Ln 11 Column 1			<u>2.34%</u>

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

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

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

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2019 and Future Test Year November 30, 2020
and Fully Projected Future Test Year Twelve Months Ending December 31, 2021

<u>Cost Element</u>	<u>Twelve Months Ended</u>		
	<u>Exhibit 104</u>		
	<u>November 30, 2019</u>	<u>November 30, 2020</u>	<u>December 31, 2021</u>
	(1)	(2)	(3)
	\$	\$	\$
Labor	39,142,312	37,533,218	39,527,732
Incentive Compensation	1,476,533	1,880,000	2,267,000
Pension	-	-	-
Prepaid Pension Deferral Amortization	844,977	844,977	844,977
OPEB	-	-	-
Other Employee Benefits	6,931,682	7,227,000	7,779,000
Outside Services	22,749,799	21,833,621	24,051,727
Building Leases	2,971,631	2,508,591	2,475,903
Other Rent and Leases	424,186	492,000	449,000
Corporate Insurance	4,796,716	5,721,000	5,936,000
Injuries and Damages	337,808	344,598	352,662
Employee Expenses	1,445,787	1,667,333	1,540,001
Company Memberships	573,269	519,919	529,215
Utilities and Fuel Used in Company Operations	2,258,855	1,795,624	1,730,560
Advertising	51,845	51,845	51,845
Fleet & Other Clearing	6,794,031	6,763,000	6,671,000
Materials & Supplies	6,113,914	5,886,613	5,740,487
Other O&M	170,204	331,000	208,000
PUC, OCA, OSBA Fees	1,805,024	2,262,000	2,262,000
NCSC	62,030,890	59,732,060	62,233,380
NCSC OPEB costs Amortization	90,313	90,000	90,000
Rate Case Expense	1,060,000	1,060,000	1,060,000
Uncollectible Accounts	4,724,350	4,821,187	4,803,038
Uncollectible Accounts -Unbundled-gas	925,578	862,132	867,390
Total Rider USP	21,752,620	22,081,296	21,970,614
Interest on Customer Deposits	154,476	154,476	154,476
Other Adjustments	0	0	4,678,038
Total Operation and Maintenance Expense	<u>189,626,800</u>	<u>186,463,491</u>	<u>198,274,043</u>
 Per Exhibit No. 104, Schedule No.1, Page 2, Line 29	 <u>189,626,800</u>	 <u>186,463,491</u>	 <u>198,274,043</u>

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

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

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

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

Response: Refer to Exhibit No. 4, Schedule Nos. 2, 5, 6 and 7.

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

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

Response:

For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2019, 2018 and 2017, refer to Exhibit 4, Schedule 8.

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

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

Response:

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

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

33. Provide a labor productivity schedule.

Response:

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

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

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

Response:

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2019, 2018, and 2017.

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

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

Response:

Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2017, 2018 and 2019.

33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:
- (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
 - (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
 - (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
 - (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

Response:

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

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

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

Response:

See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2019.

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

Response:

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

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

Response:

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

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

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

Refer to Exhibit 4, Schedule No. 16.

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

Response:

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

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

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

Response:

See Exhibit No. 4, Schedule No. 16.

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

Comments

Normalized HTY (TME 11/30/19)	\$ 39,142,312	Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	<u>(3,012,122)</u>	Per Exhibit 4 Schedule 2 Page 1
Per Books HTY (TME 11/30/19)	\$ 36,130,190	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments		
Headcount at beginning of FTY	\$ 3,012,122	To reflect full year of additional headcount added throughout HTY
Merit increase	588,347	3% increase over HTY Budget effective June 1
Additional Headcount	1,678,214	Additional headcount in Gas Operations/Construction/Engineering/Training
Shift in O&M/Cap allocation	<u>(4,411,873)</u>	Reflects nature of incremental positions plus increase capital work planned for Field Ops personnel
	\$ 866,810	
Budgeted FTY Labor (TME 11/30/20)	<u>\$ 36,997,000</u>	Per Exhibit 104 Schedule 1 Page 3

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

Comments

Normalized FTY (TME 11/30/20)	\$ 37,533,218	Per Exhibit 104 Schedule 1 Page 3
Rate Making Adjustments	<u>536,218</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY (TME 11/30/20)	\$ 36,997,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Headcount at beginning of FTY	536,218	To reflect full year of additional headcount added throughout HTY
Merit increase	656,509	3% increase over FTY Budget effective June 1
Additional Headcount	<u>849,273</u>	Gas Operations/Construction
	\$ 2,042,000	
Budgeted FPFTY Labor (TME 12/31/21)	<u>\$ 39,039,000</u>	Per Exhibit 104 Schedule 1 Page 4

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

Comments

Normalized HTY (TME 11/30/19)	\$ 22,749,799	Per Exhibit 104 Schedule 1 Page 3
Rate-making Adjustments	<u>\$ 550,212</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/19)	\$ 23,300,011	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments (Significant Drivers)		
	(385,775)	To balance normalization adjustment re: 12/19 reimbursement for 1/19 outage costs
	(310,000)	Insurance adjustment expenses not budgeted in HTY and not expected to recur in FTY
	(344,000)	Training for Incident Command System and LP Enhancement not included in 2019 budget and not repeating in FTY
	(214,024)	GTI dues paid in HTY not anticipated for FTY
	<u>(464,212)</u>	All other variances
	\$ (1,718,011)	
Budgeted FTY Outside Services (TME 11/30/20)	<u>\$ 21,582,000</u>	Per Exhibit 104 Schedule 1 Page 3

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

		<u>Comments</u>
Normalized FTY (TME 11/30/20)	\$ 21,833,621	Per Exhibit 104 Schedule 1 Page 3
Rate-making Adjustments	<u>\$ (251,621)</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY Outside Services (TME 11/30/20)	\$ 21,582,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments (Significant Drivers)		
	385,775	To balance normalization adjustment re: 12/19 Reimbursement for 1/19 outage costs
	2,221,225	Increased funding for incremental AOC remediation, company owned field assembled riser replacement, restoration contracts and underground facility audit and remediation
	<u>2,607,000</u>	
Budgeted FPFTY Outside Services - (TME 12/31/21)	<u>\$ 24,189,000</u>	Per Exhibit 104 Schedule 1 Page 4

**Columbia Gas of Pennsylvania, Inc.
Rent and Leases Comparison
Normalized HTY to Per Books HTY Budgeted FTY**

		<u>Comments</u>
Normalized HTY (TME 11/30/19)	\$ 2,971,631	Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	<u>(9,110)</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/19)	\$ 2,962,521	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments		
Monaca Operations Center	(538,621)	Building purchased/lease terminated in 2019
All other facility rent adjustments/allocations	84,990	
Budgeted FTY (TME 11/30/20)	<u>\$ 2,518,000</u>	Budgeted FTY Rent and Leases per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Rent and Leases Comparison
Normalized FTY to Budgeted FTY to Budgeted FFRY

		<u>Comments</u>
Normalized FTY (TME 11/30/20)	\$ 2,508,591	Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	<u>(9,409)</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY (TME 11/30/20)	\$ 2,518,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Removing remaining month of rent for Monaca facility	(48,965)	
All other facility rent adjustments/allocations	(27,035)	
Budgeted FPFTY (TME 12/31/21)	<u>\$ 2,442,000</u>	Per Exhibit 104 Schedule 1 Page 4

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

Comments

Normalized HTY (TME 11/30/19)	\$ 62,030,890	Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	<u>\$ 1,255,290</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books HTY (TME 11/30/19)	\$ 63,286,180	Per Exhibit 4 Schedule 1 Page 2
Budget Adjustments (Significant Drivers)		
Safety Management System and organization	(2,800,000)	Reflects the transition from the development and deployment of the Safety Management System in the HTY to a steady state organization going forward
Information Technology	(1,000,000)	Reflects incremental Customer Value Initiative savings anticipated in FTY
Information Technology	(200,000)	Reflects lower IT modernization activity
Customer Service and New Business	(600,000)	Reflects decreased CX project spend, and reduction in labor, marketing, and rebates
Net all other departments	226,820	Merit increases/inflation, etc.
	800,000	Increases in Corporate Indirect Costs
	<u>600,000</u>	Increased depreciation, other taxes, pension costs, etc.
	\$ (2,973,180)	
Budgeted FTY NCSC (TME 12/31/20)	<u>\$ 60,313,000</u>	Per Exhibit 104 Schedule 1 Page 3

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

Comments

Normalized FTY (TME 11/30/20)	\$ 59,732,060	Per Exhibit 104 Schedule 1 Page 3
Rate-making Adjustments	<u>\$ (580,940)</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted FTY (TME 11/30/20)	\$ 60,313,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments (Significant Drivers)		
Safety Management System and organization	200,000	Merit increases/inflation, etc.
Information Technology	1,500,000	Increased IT Modernization initiatives, plus merit increases/inflation, etc.
Customer Service and New Business	200,000	Merit increases/inflation, etc.
Net all other departments	236,000	Merit increases/inflation, etc.
	600,000	Increases in Corporate Indirect Costs
	(500,000)	Primarily driven by decreased NCSC pension costs, reflecting FTY that includes actual December 2019 data
	<u>\$ 2,236,000</u>	
Budgeted FPFTY (TME 12/31/21)	<u>\$ 62,549,000</u>	Per Exhibit 104 Schedule 1 Page 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2020

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2020	81,482,733
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2020	<u>4,439,780</u>
Total	<u>85,922,513</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2020

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2020 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS OF WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,220,858	2,050,584	1,170,274	256,868	7.98	4.6
WELLS									
352	CONSTRUCTION	SQUARE	*	738,941	738,926	15	3	-	5.0
352	EQUIPMENT	50-S2.5	*	168,032	168,032	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			906,973	906,958	15	3		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	2	-	4.5
353	LINES	50-S1.5	*	389,345	388,775	570	132	0.03	4.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,272	793,999	154,273	34,037	3.59	4.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			5,778,799	4,453,656	1,325,142	291,042	5.04	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		3,434,804	768,179	2,666,625	58,206	1.69	45.8
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,759,636	1,473,535	34,923	1.08	42.2
	<i>TOTAL ACCOUNT 374</i>			6,667,975	2,527,815	4,140,160	93,129	1.40	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		5,562,421	1,422,564	4,139,857	120,559	2.17	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	74,852	11,376	541	0.63	21.0
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	14,925,469	2,670,021	12,255,447	448,613	3.01	27.3
	OTHER BUILDINGS	35-R2		2,959,409	892,949	2,066,460	93,088	3.15	22.2
	<i>TOTAL ACCOUNT 375.70</i>			17,884,878	3,562,970	14,321,907	541,701	3.03	
375.8	COMMUNICATION	45-R3		16,515	7,890	8,625	364	2.20	23.7
	<i>TOTAL ACCOUNT 375</i>			23,550,042	5,068,276	18,481,765	663,165	2.82	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2020

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3) (7)	REMAINING LIFE (8)=(5)/(6) (8)
376	MAINS							
	CAST IRON	71-R1	165,692	114,802	50,890	10,806	6.52	4.7
	BARE STEEL	71-R1	56,421,528	38,413,704	18,007,824	1,928,902	3.42	9.3
	OTHER	71-R1	1,874,303,741	229,387,491	1,644,916,250	40,456,703	2.16	40.7
	TOTAL ACCOUNT 376		1,930,890,960	267,915,997	1,662,974,964	42,396,411	2.20	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	114,338,019	15,666,843	98,671,176	4,696,547	4.11	21.0
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,967	50,233	85,734	9,123	6.71	9.4
380	SERVICES							
	BARE STEEL	50-R0.5	641,925	498,995	142,930	18,332	2.86	7.8
	OTHER	50-R0.5	636,823,280	133,874,870	502,948,410	19,042,138	2.99	26.4
	TOTAL ACCOUNT 380		637,465,205	134,373,865	503,091,340	19,060,470	2.99	
381	METERS	44-S1	40,103,641	17,414,364	22,689,277	953,216	2.38	23.8
381	METERS - AMR	15-S2.5	24,731,742	15,387,694	9,344,048	1,537,015	6.21	6.1
382	METER INSTALLATIONS	55-R3	42,002,191	14,321,303	27,680,888	792,711	1.89	34.9
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	17,433,229	7,551,755	9,881,474	346,573	1.99	28.5
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,157,872	2,813,642	5,344,230	387,455	4.75	13.8
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	75,217	61,481	5,316	3.89	11.6
387.4	COMMUNICATION EQUIPMENT	25-R2	10,526,343	2,297,595	8,228,748	513,268	4.88	16.0
387.5	GPS EQUIPMENT	10-S3	2,201,372	1,297,985	903,387	242,352	11.01	3.7
	TOTAL ACCOUNT 387		12,864,413	3,670,797	9,193,616	760,936	5.92	
	TOTAL DISTRIBUTION PLANT		2,858,341,256	486,762,584	2,371,578,672	71,696,751	2.51	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,381,980	1,119,655	1,262,325	88,496	3.72	14.3
391.11	EQUIPMENT	15-SQ	91,304	41,169	50,135	5,865	6.42	8.5
391.12	INFORMATION SYSTEMS	5-SQ	4,191,295	3,305,389	885,906	623,263	14.87	1.4
	TOTAL ACCOUNT 391		6,664,579	4,466,213	2,198,366	717,624	10.77	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2020

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,617	18,335	7,282	1,002	3.91	7.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,581,806	7,112,620	10,469,186	631,253	3.59	16.6
395	LABORATORY EQUIPMENT	20-SQ	269,030	73,171	195,859	13,813	5.13	14.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698	882,539	66,159	19,851	2.09	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,340,833	696,012	644,821	47,560	3.55	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	971,183	433,014	538,169	58,690	6.04	9.2
	TOTAL GENERAL PLANT		27,851,567	13,731,725	14,119,842	1,489,793	5.35	
	SUBTOTAL DEPRECIABLE PLANT		2,891,971,622	504,947,965	2,387,023,656	73,477,586	2.54	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		35,867,795	16,491,630	19,376,165	4,817,210	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		5,722,223	1,983,415	3,738,808	2,491,120	**	
362.1	ENVIRONMENTAL REMEDIATION			(152,362)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,113,135	2,436,130	3,677,005	696,817	**	
	SUBTOTAL AMORTIZABLE PLANT		47,703,153	20,758,813	26,791,978	8,005,147		
	NONDEPRECIABLE PLANT		3,533,241	231,381				
	TOTAL GAS PLANT		2,943,208,015	525,938,159	2,413,815,634	81,482,733		

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2015	4,164,784	156,362	(4,008,422)
2016	4,171,396	271,675	(3,899,721)
2017	3,900,213	35,806	(3,864,407)
2018	5,232,727	204,219	(5,028,508)
2019	<u>5,398,454</u>	<u>607</u>	<u>(5,397,848)</u>
Total	22,867,574	668,668	(22,198,906)
Five Year Amortization of Negative Net Salvage			(4,439,780)

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2021

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2021	94,148,722
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2021	<u>4,684,067</u>
Total	<u><u>98,832,789</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS OF WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,220,858	2,333,671	887,187	254,656	7.91	3.5
WELLS									
352	CONSTRUCTION	SQUARE	*	738,941	738,926	15	4	-	3.8
352	EQUIPMENT	50-S2.5	*	168,032	168,032	0	0	-	-
	TOTAL ACCOUNT 352			906,973	906,958	15	4		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	3	-	3.0
353	LINES	50-S1.5	*	389,345	389,087	258	78	0.02	3.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,272	830,879	117,393	33,835	3.57	3.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT			5,778,799	4,773,935	1,004,863	288,576	4.99	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		3,702,984	800,965	2,902,019	63,173	1.71	45.9
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,797,713	1,435,458	34,841	1.08	41.2
	TOTAL ACCOUNT 374			6,936,155	2,598,678	4,337,477	98,014	1.41	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		6,087,607	1,520,387	4,567,220	133,408	2.19	34.2
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	75,554	10,674	517	0.60	20.6
OTHER DISTRIBUTION SYSTEMS									
375.7	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	29,347,404	3,275,292	26,072,112	869,316	2.96	30.0
	OTHER BUILDINGS	35-R2		3,290,768	941,428	2,349,340	106,816	3.25	22.0
	TOTAL ACCOUNT 375.70			32,638,171	4,216,720	28,421,452	976,132	2.99	
375.8	COMMUNICATION	45-R3		16,515	8,284	8,231	358	2.17	23.0
	TOTAL ACCOUNT 375			38,828,521	5,820,945	33,007,577	1,110,415	2.86	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2021 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	71-R1	90,193	70,570	19,623	5,180	5.74	3.8
	BARE STEEL	71-R1	46,219,004	32,588,544	13,630,460	1,621,918	3.51	8.4
	OTHER	71-R1	2,131,258,444	260,357,842	1,870,900,602	46,163,881	2.17	40.5
	TOTAL ACCOUNT 376		2,177,567,642	293,016,956	1,884,550,685	47,790,979	2.19	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	143,599,267	18,097,936	125,501,331	5,973,896	4.16	21.0
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,967	76,653	59,314	6,520	4.80	9.1
380	SERVICES							
	BARE STEEL	50-R0.5	372,380	291,945	80,435	11,122	2.99	7.2
	OTHER	50-R0.5	733,223,590	146,854,907	586,368,683	22,406,483	3.06	26.2
	TOTAL ACCOUNT 380		733,595,971	147,146,852	586,449,118	22,417,605	3.06	
381	METERS	44-S1	41,437,256	18,260,775	23,176,481	976,293	2.36	23.7
381	METERS - AMR	15-S2.5	24,993,762	17,059,095	7,934,667	1,417,326	5.67	5.6
382	METER INSTALLATIONS	55-R3	44,245,934	14,988,375	29,257,559	837,632	1.89	34.9
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	17,742,912	7,900,693	9,842,219	353,067	1.99	27.9
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	9,387,030	3,206,871	6,180,159	432,646	4.61	14.3
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	80,978	55,720	3,808	2.79	14.6
387.4	COMMUNICATION EQUIPMENT	25-R2	10,526,343	2,856,147	7,670,196	488,371	4.64	15.7
387.5	GPS EQUIPMENT	10-S3	2,201,372	1,560,554	640,818	208,185	9.46	3.1
	TOTAL ACCOUNT 387		12,864,413	4,497,679	8,366,734	700,364	5.44	
	TOTAL DISTRIBUTION PLANT		3,251,334,830	532,671,508	2,718,663,321	82,114,757	2.53	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,117,504	947,386	1,170,118	88,631	4.19	13.2
391.11	EQUIPMENT	15-SQ	91,304	47,519	43,785	5,862	6.42	7.5
391.12	INFORMATION SYSTEMS	5-SQ	1,753,651	1,387,760	365,891	341,952	19.50	1.1
	TOTAL ACCOUNT 391		3,962,458	2,382,665	1,579,794	436,445	11.01	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2021 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,617	15,961	9,656	1,617	6.31	6.0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	18,334,439	7,099,231	11,235,208	670,553	3.66	16.8
395	LABORATORY EQUIPMENT	20-SQ	266,039	84,973	181,066	13,808	5.19	13.1
396	POWER OPERATED EQUIPMENT	13-L2	948,698	864,040	84,658	28,545	3.01	3.0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,777,335	587,065	2,190,270	173,932	6.26	12.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	945,042	469,273	475,769	58,786	6.22	8.1
TOTAL GENERAL PLANT			27,309,450	11,553,029	15,756,421	1,383,686	5.07	
SUBTOTAL DEPRECIABLE PLANT			3,284,423,079	548,998,472	2,735,424,605	83,787,019	2.55	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		46,082,368	16,976,877	29,105,491	5,934,162	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,171,467	5,132,410	5,039,057	3,357,047	**	
362.1	ENVIRONMENTAL REMEDIATION			(92,964)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,836,888	3,266,822	3,570,066	1,070,494	**	
SUBTOTAL AMORTIZABLE PLANT			63,090,723	25,283,145	37,714,614	10,361,703		
NONDEPRECIABLE PLANT			3,533,241	231,422				
TOTAL GAS PLANT			3,351,047,042	574,513,039	2,773,139,219	94,148,722		

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2016	4,171,396	271,675	(3,899,721)
2017	3,900,213	35,806	(3,864,407)
2018	5,232,727	204,219	(5,028,508)
2019	5,398,454	607	(5,397,848)
2020	<u>5,245,526</u>	<u>15,679</u>	<u>(5,229,847)</u>
Total	23,948,316	527,985	(23,420,331)
Five Year Amortization of Negative Net Salvage			(4,684,067)

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

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

Response:

Effective January 1, 2000, the Utility Gross Receipts Tax is not imposed on sales of natural gas. Consequently, there were no amounts computed or included for utility gross receipts taxes.

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

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

Response:

Refer to Exhibit No. 106, Schedule 2, Pages 2 through 4. Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes. The P.U.C. assessment is referenced on Exhibit No. 4, Schedule 1, Page 2; Exhibit No. 4, Schedule 2, Page 19, and Exhibit No. 104, Schedule 1, Page 2.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2020
"FTY Schedule"

Line No.	Description	Annualized	Adjustments	Annualized
		Twelve Months Ended Nov. 30, 2019		Twelve Months Ended Nov. 30, 2020
		\$	\$	\$
1	FICA	2,917,362	(86,586)	2,830,776
2	FUTA & SUTA	159,062	0	159,062
3	Property Tax	516,357	11,353	527,710
4	Capital Stock	0	0	0
5	License and Franchise	100	0	100
6	Sales and Use	138,661	0	138,661
7	Other	(126)	0	(126)
8	Total Taxes Other Than Income Taxes	<u>3,731,416</u>	<u>(75,234)</u>	<u>3,656,182</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2021
"FPFTY Schedule"

Line No.	Description	Annualized	Adjustments	Annualized
		Twelve Months Ended Nov. 30, 2020		Twelve Months Ended Dec 31, 2021
		\$	\$	\$
1	FICA	2,830,776	171,047	3,001,823
2	FUTA & SUTA	159,062	0	159,062
3	Property Tax	527,710	2,173	529,883
4	Capital Stock	0	0	0
5	License and Franchise	100	0	100
6	Sales and Use	138,661	0	138,661
7	Other	(126)	0	(126)
8	Total Taxes Other Than Income Taxes	<u>3,656,182</u>	<u>173,221</u>	<u>3,829,403</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended November 30, 2020
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/20)	37,533,218	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/20)	<u>1,880,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.1823%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/20)	2,830,776	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/19)	<u>2,917,362</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>(86,586)</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2021
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FPFTY (TME 12/31/21)	39,527,732	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FPFTY (TME 12/31/21)	<u>2,267,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.1823%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FPFTY (TME 12/31/21)	3,001,823	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/20)	<u>2,830,776</u>	
6	Total FICA Tax Adjustment - FPFTY	<u><u>171,047</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2020
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Nov. 30, 2020</u> \$
1	2018 PURTA Tax on property as of 12/31/2018	186,850
2	Locally Assessed PA Property Tax - Latest Paid	82,943
3	WV Tax Year as of 12/31/2018 Assessed Value on Stored Gas	12,122,856
4	2018 WV Tax Year Effective Tax Rate	<u>0.0212752</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>257,917</u>
6	Total Property Tax Expense - Annualized	527,710
7	Property Tax Expense - HTY Normalized	<u>516,357</u>
8	Total Property Tax Adjustment	<u><u>11,353</u></u>
9	* Based on most current available information, per 2018 PURTA.	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2021
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Dec. 31, 2021</u> \$
10	2019 PURTA Tax on property as of 12/31/2019	188,719
11	Locally Assessed PA Property Tax - Latest Paid	83,248
12	WV Tax Year as of 12/31/2019 Assessed Value** on Stored Gas	12,122,856
13	2018 WV Tax Year Effective Tax Rate	<u>0.0212752</u>
14	Annualized Estimated WV Property Tax on Stored Gas	<u>257,917</u>
15	Total Property Tax Expense - Annualized	529,883
16	Property Tax Expense - FTY Normalized	<u>527,710</u>
17	Total Property Tax Adjustment	<u><u>2,173</u></u>
18	* Based on most current available information, per 2018 PURTA	
	** Based on estimated WV storage for year ending 12/31/2018	

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

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

Response: Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock tax.

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

Response:

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

<u>Type of Tax</u>	<u>“FTY Schedule” For the 12 Months Ended 11/30/2020</u>	<u>“FPFTY schedule” For the 12 Months Ended 12/31/2021</u>
Property – Storage	257,917	257,917

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

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

a.	Actual test year	\$37,936,024
b.	Future test year	\$42,148,251
c.	Fully Projected Future Test Year	\$49,229,254

Response:

See Exhibit No. 107, Page 16, line 9, for amount of the debt interest and Exhibit No. 102, Schedule No. 3, Page 4 for the interest computation.

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

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

Response:

The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See Exhibit No.107, Page 16, line 9, for the amount of the debt interest.

26. Provide the following income tax data:

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

Response:

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

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

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

Response:

See Exhibit No.7, Page 6.

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

Response:

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$76,071,703 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

Exhibit No.107

Witness: J. Harding

Page 3 of 19

	2019			Fiscal Year Ending 11/2019			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	87,546,919	-	-	1,395,925	(1,395,925)		N/A
Book Depr. On Basis Diff				16,491,066	(16,491,066)		N/A
ADR	84,327,594	0.000003961	334	N/A	334	0.21	70
ACRS	72,836,942	0.000047352	3,449	N/A	3,449	0.21	724
MACRS	777,297,466	0.066820079	51,939,078	N/A	51,939,078	0.21	10,907,206
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	44,476,838	(44,476,838)	0.21	(9,340,136)
Total	1,022,008,921		51,942,861	62,363,829	7,466,023	0.21	1,567,864
		Allocation	0.0833				
		Tax Depreciation	4,328,572	Less: 11 mos.	(6,843,854)		(1,437,209)
					622,169	0.21	130,655
	2020			Fiscal Year Ending 11/2020			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	87,396,007	-	-	1,496,626	(1,496,626)		N/A
Book Depr. On Basis Diff				19,789,335	(19,789,335)		N/A
ADR	84,327,594	0.000003961	334	N/A	334	0.21	70
ACRS	71,796,030	0.000048039	3,449	N/A	3,449	0.21	724
MACRS	1,013,703,973	0.064016436	64,893,716	N/A	64,893,716	0.21	13,627,680
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	51,121,835	(51,121,835)	0.21	(10,735,585)
Total	1,257,223,604		64,897,499	72,407,796	13,775,664	0.21	2,892,889
		Allocation	0.9167	Less: 1 mo.	(1,147,972)		(241,074)
		Tax Depreciation	59,489,374		12,627,692	0.21	2,651,815
				Pro Forma Adjustments	(23,687,027)	0.21	(4,974,276)
Total Test Year Tax Depreciation			63,817,946	Total Test Year	(10,437,166)	0.21	(2,191,805)

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

Exhibit No. 107
 Witness: J. Harding
 Page 3a of 19

	2021			Fiscal Year Ending 12/2021			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	87,396,007	-	-	1,433,116	(1,433,116)		N/A
Book Depr. On Basis Diff				21,215,138	(21,215,138)		N/A
ADR	84,327,594	0.000003961	334	N/A	334	0.21	70
ACRS	71,796,030	0.000048039	3,449	N/A	3,449	0.21	724
MACRS	1,229,151,206	0.061886544	76,067,920	N/A	76,067,920	0.21	15,974,263
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	57,164,151	(57,164,151)	0.21	(12,004,472)
Total	1,472,670,837		76,071,703	79,812,405	18,907,552	0.21	3,970,585
		Allocation	1.0000	Less: 0 mo.	-		-
		Tax Depreciation	76,071,703		18,907,552	0.21	3,970,586
				Pro Forma Adjustments	(12,393,174)	0.21	(2,602,567)
Total Test Year Tax Depreciation			76,071,703	Total Test Year	6,514,378	0.21	1,368,019

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

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

Response:

See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Pro-Forma Tax Balance 05/31/21	Pro-Forma Tax Balance 06/30/21	Pro-Forma Tax Balance 07/31/21	Pro-Forma Tax Balance 08/31/21	Pro-Forma Tax Balance 09/30/21	Pro-Forma Tax Balance 10/31/21	Pro-Forma Tax Balance 11/30/21	Pro-Forma Tax Balance 12/31/21	Deferred Tax Activity 1/1/21-12/31/21	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 12/31/21
Account 190 - Deferred Income Taxes											
19005000 Tax Inventory Adj - Fed	6,126,038	6,126,679	6,127,320	6,127,961	6,128,602	6,129,243	6,129,884	6,130,528	-	-	6,130,528
19006000 Tax Inventory Adj - St	3,237,690	3,238,029	3,238,368	3,238,707	3,239,046	3,239,385	3,239,724	3,240,062	-	-	3,240,062
19005000 Capitalized Inventory - Fed	958,501	958,720	958,939	959,158	959,377	959,596	959,815	960,031	-	-	960,031
19006000 Capitalized Inventory - St	506,580	506,696	506,812	506,928	507,044	507,160	507,276	507,388	-	-	507,388
19005000 Customer Advances - Fed	604,458	593,845	583,232	572,619	562,006	551,393	540,780	530,171	(138,208)	-	530,171
19006000 Customer Advances - St	319,465	313,856	308,247	302,638	297,029	291,420	285,811	280,202	(73,045)	-	280,202
19005000 Federal Net Operating Loss	32,987,575	32,915,504	32,843,433	32,771,362	32,699,291	32,627,220	32,555,149	32,483,078	(978,091)	-	32,483,078
19005000 Deficient Deferred Taxes 190- NOL, Inventory & Customer Adv	27,341,781	27,250,240	27,158,699	27,067,158	26,975,617	26,884,076	26,792,535	26,700,994	(1,198,355)	-	26,700,994
Subtotal Rate Base	72,082,088	71,903,569	71,725,050	71,546,531	71,368,012	71,189,493	71,010,974	70,832,454	(2,387,699)	-	70,832,454
19005400 SFAS 109 Offset - Fed	-	-	-	-	-	-	-	-	-	-	-
19005400 SFAS 109 Offset - St	-	-	-	-	-	-	-	-	-	-	-
19005400/19006400 Reclass to 282	-	-	-	-	-	-	-	-	-	-	-
19006000 Pennsylvania Net Operating Loss- St	-	-	-	-	-	-	-	-	-	-	-
19006000 All Other Deferred 190 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 190	72,082,088	71,903,569	71,725,050	71,546,531	71,368,012	71,189,493	71,010,974	70,832,454	(2,387,699)	-	70,832,454
Account 255 - Deferred Investment Tax Credits											
Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-	-	-	-	-
Job Development Tax Credits (1971-1988)	-	-	-	-	-	-	-	-	-	-	-
Total Account 255 (Non Rate Base)	-	-	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
Various Excess Accelerated Tax Depreciation - Fed	(479,672,766)	(480,375,269)	(481,068,313)	(481,750,909)	(482,418,278)	(483,063,294)	(483,689,808)	(484,295,647)	(22,255,179)	12,597,949	(484,295,647)
Subtotal Rate Base	(479,672,766)	(480,375,269)	(481,068,313)	(481,750,909)	(482,418,278)	(483,063,294)	(483,689,808)	(484,295,647)	(22,255,179)	12,597,949	(484,295,647)
28205000 SFAS 109 Offset - Fed	-	-	-	-	-	-	-	-	-	-	-
28206000 SFAS 109 Offset - St	-	-	-	-	-	-	-	-	-	-	-
28205000 Reclass to 190	-	-	-	-	-	-	-	-	-	-	-
28205000 Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-	-
28205000 Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 282	(479,672,766)	(480,375,269)	(481,068,313)	(481,750,909)	(482,418,278)	(483,063,294)	(483,689,808)	(484,295,647)	(22,255,179)	12,597,949	(484,295,647)
28305000 Pennsylvania Net Operating Loss- Federal Offset	-	-	-	-	-	-	-	-	-	-	-
All Other Deferred 283 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 283	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Taxes	(407,590,678)	(408,471,700)	(409,343,263)	(410,204,378)	(411,050,266)	(411,873,801)	(412,678,834)	(413,463,193)	(24,642,878)	12,597,949	(413,463,193)

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/19	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/19	0.189021 Deferred Tax Activity 12/1/19-11/30/20	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 11/30/20	Pro-Forma Tax Balance 12/31/20	Pro-Forma Tax Balance 01/31/21	Pro-Forma Tax Balance 02/28/21	Pro-Forma Tax Balance 03/31/21	Pro-Forma Tax Balance 04/30/21	
Account 190 - Deferred Income Taxes												
19005000	Tax Inventory Adj - Fed	6,222,864	-	6,222,864	(92,336)	-	6,130,528	6,122,833	6,123,474	6,124,115	6,124,756	6,125,397
19006000	Tax Inventory Adj - St	3,288,863	-	3,288,863	(48,801)	-	3,240,062	3,235,995	3,236,334	3,236,673	3,237,012	3,237,351
19005000	Capitalized Inventory - Fed	991,536	-	991,536	(31,505)	-	960,031	957,406	957,625	957,844	958,063	958,282
19006000	Capitalized Inventory - St	524,039	-	524,039	(16,651)	-	507,388	506,000	506,116	506,232	506,348	506,464
19005000	Customer Advances - Fed	798,649	-	798,649	(130,270)	-	668,379	657,523	648,910	636,287	625,684	615,071
19006000	Customer Advances - St	422,096	-	422,096	(88,849)	-	353,247	347,510	341,901	336,282	330,683	325,074
19005000	Federal Net Operating Loss	34,820,033	-	34,820,033	(1,358,864)	-	33,461,169	33,347,930	33,275,859	33,203,788	33,131,717	33,059,646
19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Adv	29,097,704	-	29,097,704	(1,198,355)	-	27,899,349	27,799,466	27,707,945	27,618,404	27,524,863	27,433,322
	Subtotal Rate Base	76,165,784	-	76,165,784	(2,945,631)	-	73,220,153	72,974,683	72,796,164	72,617,645	72,439,126	72,260,607
19005400	SFAS 109 Offset - Fed	40,445,513	(40,445,513)	-	-	-	-	-	-	-	-	-
19005400	SFAS 109 Offset - St	15,290,806	(15,290,806)	-	-	-	-	-	-	-	-	-
19005400/19006400	Reclass to 282	-	-	-	-	-	-	-	-	-	-	-
19006000	Pennsylvania Net Operating Loss- St	12,385,286	(12,385,286)	-	-	-	-	-	-	-	-	-
	All Other Deferred 190 Income Taxes	(20,286,567)	20,286,567	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	47,835,038	(47,835,038)	-	-	-	-	-	-	-	-	-
	Total Account 190	124,000,822	(47,835,038)	76,165,784	(2,945,631)	-	73,220,153	72,974,683	72,796,164	72,617,645	72,439,126	72,260,607
Account 255 - Deferred Investment Tax Credits												
	Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-	-	-	-	-
	Job Development Tax Credits (1971-1988)	(1,554,726)	1,554,726	-	-	-	-	-	-	-	-	-
	Total Account 255 (Non Rate Base)	(1,554,726)	1,554,726	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation												
Various	Excess Accelerated Tax Depreciation - Fed	(462,673,593)	(136,494)	(462,810,087)	(11,828,330)	-	(474,638,417)	(476,049,631)	(476,784,284)	(477,515,914)	(478,242,170)	(478,961,465)
	Subtotal Rate Base	(462,673,593)	(136,494)	(462,810,087)	(11,828,330)	-	(474,638,417)	(476,049,631)	(476,784,284)	(477,515,914)	(478,242,170)	(478,961,465)
28205000	SFAS 109 Offset - Fed	70,048,495	(70,048,495)	-	-	-	-	-	-	-	-	-
28206000	SFAS 109 Offset - St	(117,783,240)	117,783,240	-	-	-	-	-	-	-	-	-
28205000	Reclass to 190	-	-	-	-	-	-	-	-	-	-	-
28205000	Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(47,734,745)	47,734,745	-	-	-	-	-	-	-	-	-
	Total Account 282	(510,408,338)	47,598,251	(462,810,087)	(11,828,330)	-	(474,638,417)	(476,049,631)	(476,784,284)	(477,515,914)	(478,242,170)	(478,961,465)
28305000	Pennsylvania Net Operating Loss- Federal Offset	(2,600,910)	2,600,910	-	-	-	-	-	-	-	-	-
	All Other Deferred 283 Income Taxes	(2,305,542)	2,305,542	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(4,906,452)	4,906,452	-	-	-	-	-	-	-	-	-
	Total Account 283	(4,906,452)	4,906,452	-	-	-	-	-	-	-	-	-
	Total Accumulated Deferred Taxes	(392,868,694)	6,224,391	(386,644,303)	(14,773,961)	-	(401,418,264)	(403,074,948)	(403,988,120)	(404,898,269)	(405,803,044)	(406,700,858)

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

Deferred Taxes at 11-30-20 \$ 441,177,248 A

Projected Deferred Taxes
 at 12/2020 \$ 464,410,518

Increase in Deferred Taxes \$ 23,233,270

	Per Regulatory Books					Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes		B^	C	=B*C	D	=(B*C)+D	
11/30/2020	441,177,248	-	365/365	-	441,177,248	441,177,248	-
Jan-20	443,113,354	1,936,106	335/365	1,776,974	441,177,248	442,954,222	(159,132)
Feb-20	445,049,460	1,936,106	304/365	1,612,538	442,954,222	444,566,759	(482,700)
Mar-20	446,985,565	1,936,106	273/365	1,448,101	444,566,759	446,014,860	(970,705)
Apr-20	448,921,671	1,936,106	243/365	1,288,970	446,014,861	447,303,829	(1,617,842)
May-20	450,857,777	1,936,106	212/365	1,124,533	447,303,831	448,428,362	(2,429,415)
Jun-20	452,793,883	1,936,106	182/365	965,401	448,428,364	449,393,763	(3,400,120)
Jul-20	454,729,989	1,936,106	151/365	800,964	449,393,764	450,194,727	(4,535,262)
Aug-20	456,666,095	1,936,106	120/365	636,528	450,194,729	450,831,255	(5,834,839)
Sep-20	458,602,200	1,936,106	92/365	488,005	450,831,257	451,319,260	(7,282,941)
Oct-20	460,538,306	1,936,106	61/365	323,568	451,319,262	451,642,828	(8,895,478)
Nov-20	462,474,412	1,936,106	31/365	164,436	451,642,830	451,807,265	(10,667,147)
Dec-20	464,410,518	1,936,106	1/365	5,304	451,807,266	451,812,569	(12,597,949)

^23,233,270/12=1,936,106

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

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

Response:

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

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

Response:

See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2020

Line No.	Vintage Year	J.D.C.		J.D.C.		Amortizable Credit	Amortization
		4%	1/	10%	1/		
	(1)	(2)		(3)		(4)	(5)
	\$	\$		\$		\$	\$
1	1971	0		0		0	0
2	1972	0		0		0	0
3	1973	6,715		0		0	4,248
4	1974	34,798		0		0	5,292
5	1975	0		0		0	0
6	1976	0		0		0	0
7	1977	0		0		0	0
8	1978	0		14,282		0	24,480
9	1979	0		0		0	17,436
10	1980	0		370,010		0	34,968
11	1981	0		152,584		0	42,588
12	1982	0		242,622		0	43,452
13	1983	0		26,288		159,939	33,348
14	1984	0		596		121,331	34,020
15	1985	0		0		101,075	39,132
16	1986	0		37,374		0	8,148
17	Total	<u>41,513</u>		<u>843,756</u>		<u>382,345</u>	<u>287,112</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2021

Line No.	Vintage Year	J.D.C.		J.D.C.		Amortizable Credit	Amortization
		4%	1/ 10%	1/ 8%	1/		
	(1)	(2)	(3)	(4)	(5)		
	\$	\$	\$	\$	\$	\$	
1	1971	0	0	0	0	0	0
2	1972	0	0	0	0	0	0
3	1973	2,125	0	0	2,125	4,236	
4	1974	29,077	0	0	29,077	5,280	
5	1975	0	0	0	0	0	
6	1976	0	0	0	0	0	
7	1977	0	0	0	0	0	
8	1978	0	0	0	0	12,243	
9	1979	0	0	0	0	0	
10	1980	0	332,140	0	332,140	34,956	
11	1981	0	106,459	0	106,459	42,576	
12	1982	0	195,549	0	195,549	43,452	
13	1983	0	21,187	128,901	150,088	33,360	
14	1984	0	416	84,644	85,060	34,032	
15	1985	0	0	58,694	58,694	39,120	
16	1986	0	28,535	0	28,535	8,160	
17	Total	<u>31,202</u>	<u>684,286</u>	<u>272,239</u>	<u>987,727</u>	<u>257,415</u>	

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
 FTY = FUTURE TEST YEAR TME 11/30/20, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2021**

Line No.	Description	Pro Forma	FTY	See note	FTY	FPFTY	FPFTY	Adjustments	FPFTY
		At Proposed Test Year Base Rates	@ Present Rates		Test Year	@ Present Rates			Test Year
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	572,536,543	159,718		572,696,261	73,313	572,769,574	100,437,420	673,206,994
2	Net Gas Purchased for Resale	(141,547,131)	2,638,564		(138,908,567)	(26,409)	(138,934,976)	0	(138,934,976)
3	Operation and Maintenance Expense	(189,626,800)	3,163,309		(186,463,491)	(11,810,552)	(198,274,043)	(1,140,337)	(199,414,380)
4	Depreciation & Amortization Expense	(76,129,483)	(9,793,030)		(85,922,513)	(12,910,276)	(98,832,789)	1	(98,832,788)
5	Taxes Other Than Income Taxes	(3,731,416)	75,234		(3,656,182)	(173,221)	(3,829,403)	(0)	(3,829,403)
6	Net Operating Income Before Income Taxes	161,501,713	(3,756,205)		157,745,508	(24,847,145)	132,898,363	99,297,084	232,195,447
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	161,501,713	(3,756,205)		157,745,508	(24,847,145)	132,898,363	99,297,084	232,195,447
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	161,501,713	(3,756,205)		157,745,508	(24,847,145)	132,898,363	99,297,084	232,195,447
13	Statutory Adjustments (Page 9, Line 29)	(95,840,551)	5,156,320		(90,684,231)	(55,598,611)	(146,282,842)	0	(146,282,842)
14	Deductible State Income Tax	(3,011,497)	589,448		(2,422,049)	2,422,049	0	(4,372,962)	(4,372,962)
15	Taxable Income	62,649,665	1,989,563		64,639,228	(78,023,707)	(13,384,479)	94,924,122	81,539,643
16	Federal Income Tax	13,156,430	417,808		13,574,238	(16,384,979)	(2,810,741)	19,934,066	17,123,325
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	13,366,087	(1,261,547)		12,104,540	10,304,187	22,408,727	0	22,408,727
19	Tax Refund Amortization	-	0		-	0	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(258,209)	(3,260,852)		(3,519,061)	399,559	(3,119,502)	0	(3,119,502)
21	Effect of CNIT Deferred Tax	(154,220)	131,917		(22,303)	13,405	(8,898)	0	(8,898)
22	Total Federal Income Tax	26,110,088	(3,972,674)		22,137,414	(5,667,828)	16,469,586	19,934,066	36,403,652
23	Amortization of Investment Tax Credits	(299,568)	12,456		(287,112)	29,697	(257,415)	0	(257,415)
24	Net Federal Income Tax Expense	25,810,520	(3,960,218)		21,850,302	(5,638,131)	16,212,171	19,934,066	36,146,237
25	State Income Tax Expense	3,745,878	(1,217,624)		2,528,254	(2,485,882)	42,371	4,372,962	4,415,333
26	Total Income Tax Expense	29,556,398	(5,177,842)		24,378,556	(8,124,013)	16,254,543	24,307,028	40,561,571
27	NET INCOME	131,945,315	1,421,637		133,366,952	(16,723,132)	116,643,820	74,990,056	191,633,876

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/20, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2021

()		1/ Pro Forma At FTY Test Year Base Rates		1/ Pro Forma At FPFTY Test Year Base Rates	
Line No.	Description	\$	\$	\$	\$
1	<u>Flow Through Adjustments</u>				
2	Book/Tax Depreciation, Net	9,164,302		10,640,714	
3	Book Depreciation- Net Salvage Amts	4,439,780		4,684,067	
4	Property Removal Costs - ADR Property	(939,218)		(571,185)	
5	Loss on Retirement - ACRS/MACRS Removal Costs	(4,361,256)		(5,782,670)	
6	Interest on Debt 2/	(42,148,251)		(49,229,254)	
7	Political Action Expenses (Sec. 162E)	0		0	
8	Employee Business Expense Disallowance	338,094		226,552	
9	Employee Stock Purchase Plan	41,980		22,000	
10	NCS Allocation- Perm Taxes	383,830		397,985	
11	Parking	37,174		37,174	
12	AFUDC Equity	0		0	
13	Penalties	-		-	
14	Total Flow Through Adjustments	(33,043,565)		(39,574,617)	
15	<u>Deferred Adjustments</u>				
16	Excess Tax Depreciation Over Book 3/	10,437,166		(6,514,378)	
17	Repairs on Gas Pipeline	(59,967,208)		(98,133,148)	
18	Bonus Depreciation	-		-	
19	Sec 263A Mixed Service Costs	(1,236,818)		(1,411,529)	
20	Avoided Cost Interest	(265,714)		(40,414)	
21	Loss on Retirement - ACRS/MACRS Property Basis	(7,931,942)		(3,232,689)	
22	Builder Incentives Capitalized	(13,441)		(3,458)	
23	Stored Gas Losses	2,168		2,200	
24	Contributions In Aid of Construction	2,679,473		3,356,370	
25	Tax Inventory Adj	(488,495)		-	
26	Capitalized Inventory	(166,676)		-	
27	Customer Advances	(689,179)		(731,179)	
28	Other	-		-	
29	Total Deferred Adjustments	(57,640,666)		(106,708,225)	
30	Total Statutory Adjustments	(90,684,231)		(146,282,842)	

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

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

3/ See Exhibit No. 107, Page 3.

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

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

Response:

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

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

Response:

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

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

Response:

Not applicable.

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

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

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

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

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

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

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

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

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

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

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
 - b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.
63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

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

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

Response: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2010, 2011, 2012, 2013 and 2017. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No. 7, Page 23.

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

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

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

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

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING DECEMBER 31, 2021

Projected accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 28205000	Accumulated Deferred Income Taxes	\$1,368,019
Cr. 41111000	Deferred Federal Income Tax	\$1,368,019

- b. Amortization of Job Development Credits

Dr. 25500000	Deferred Investment Tax Credit	\$257,415
Cr. 41141000	Deferred Federal Income Tax	\$257,415

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/20, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2021

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	161,501,713	157,745,508	132,898,363	232,195,447
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(3,011,497)</u>	<u>(2,422,049)</u>	<u>0</u>	<u>(4,372,962)</u>
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	3,657,627	9,164,302	10,640,714	10,640,714
6	Book Depreciation- Net Salvage Amts	4,559,315	4,439,780	4,684,067	4,684,067
7	Property Removal Costs - ADR Property	(591,798)	(939,218)	(571,185)	(571,185)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(2,655,399)	(4,361,256)	(5,782,670)	(5,782,670)
9	Interest on Debt (1)	(37,936,024)	(42,148,251)	(49,229,254)	(49,229,254)
10	Employee Business Expense Disallowance	248,639	338,094	226,552	226,552
11	AFUDC Equity	0	0	0	-
12	Employee Stock Purchase Plan	22,213	41,980	22,000	22,000
13	NCS Allocation- Perm Taxes	397,985	383,830	397,985	397,985
14	Parking	<u>104,926</u>	<u>37,174</u>	<u>37,174</u>	<u>37,174</u>
15	Total Flow Through Adjustments	<u>(32,192,516)</u>	<u>(33,043,565)</u>	<u>(39,574,617)</u>	<u>(39,574,617)</u>
16	<u>Deferred Adjustments</u>				
17	Excess Tax Depreciation Over Book	14,102,769	10,437,166	(6,514,378)	(6,514,378)
18	Repairs on Gas Pipeline	(70,352,808)	(59,967,208)	(98,133,148)	(98,133,148)
19	Bonus Depreciation	0	-	-	-
20	Sec 263A Mixed Service Costs	(1,148,256)	(1,236,818)	(1,411,529)	(1,411,529)
21	Loss on Retirement - ACRS/MACRS Property Basis	(1,915,231)	(7,931,942)	(3,232,689)	(3,232,689)
22	Avoided Cost Interest	164,243	(265,714)	(40,414)	(40,414)
23	Builder Incentives Capitalized	(27,874)	(13,441)	(3,458)	(3,458)
24	Stored Gas Losses	2,024	2,168	2,200	2,200
25	Contributions In Aid of Construction	2,878,283	2,679,473	3,356,370	3,356,370
26	Tax Inventory Adj	(6,409,233)	(488,495)	-	-
27	Capitalized Inventory	(157,677)	(166,676)	-	-
28	Customer Advances	<u>(784,275)</u>	<u>(689,179)</u>	<u>(731,179)</u>	<u>(731,179)</u>
29	Total Deferred Adjustments	<u>(63,648,035)</u>	<u>(57,640,666)</u>	<u>(106,708,225)</u>	<u>(106,708,225)</u>
30	Taxable Income (Lines 1,2,15,29)	62,649,665	64,639,228	(13,384,479)	81,539,643
31	Federal Income Tax Payable @ 21%	13,156,430	13,574,238	(2,810,741)	17,123,325
32	Deferred Income Taxes (Line 29 @ 21%)	13,366,087	12,104,540	22,408,727	22,408,727
33	Tax Refund Amortization	0	0	0	0
34	Flow Back Of Excess Deferred Taxes	(258,209)	(3,519,061)	(3,119,502)	(3,119,502)
35	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%)	<u>(154,220)</u>	<u>(22,303)</u>	<u>(8,898)</u>	<u>(8,898)</u>
36	Net Federal Income Tax Expense (Lines 30-35)	26,110,088	22,137,414	16,469,586	36,403,652
37	State Income Tax Expense (P17, L13)	<u>3,745,880</u>	<u>2,528,253</u>	<u>42,372</u>	<u>4,415,334</u>
38	Total Income Tax Expense	<u>29,855,968</u>	<u>24,665,667</u>	<u>16,511,958</u>	<u>40,818,986</u>

(1) Interest expense for rate purposes has been calculated as follows: 2.05% weighted cost of short-term and long-term debt x original cost rate base of \$2,401,427,019 = \$49,229,254

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/20, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2021

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1	161,501,713	157,745,508	132,898,363	232,195,447
3	Statutory Adjustments (Page 16, Lines 15 & 29)	(95,840,551)	(90,684,231)	(146,282,842)	(146,282,842)
4	Pennsylvania Bonus Depreciation Adj	<u>(15,419,310)</u>	<u>(26,653,394)</u>	<u>(12,956,950)</u>	<u>(12,956,950)</u>
5	CNIT Taxable Income	50,241,852	40,407,883	(26,341,429)	72,955,655
6	Net Operating Loss Deduction	20,096,741	16,163,153	0	29,182,262
7	PA Taxable Income	30,145,111	24,244,730	0	43,773,393
8	CNIT Payable at Base Rate of 9.99%	3,011,497	2,422,049	0	4,372,962
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0
10	Deferred Tax on Inventory Adj	640,282	48,801	0	0
11	Deferred Tax on Capitalized Inventory	15,752	16,671	0	0
12	Deferred Tax on Customer Advances	<u>78,349</u>	<u>40,732</u>	<u>42,372</u>	<u>42,372</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>3,745,880</u></u>	<u><u>2,528,253</u></u>	<u><u>42,372</u></u>	<u><u>4,415,334</u></u>

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

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

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

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

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

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

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

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

Response:

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

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

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

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2020, the end of the future test year, at present rates and at December 31, 2021, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2020 and December 31, 2021. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2018-2647577 which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
December 31, 2021

Line No.	Acct. No.	Description	Pro forma November 30, 2019 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2020 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2021 (5) \$	Reference (6)
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	2,687,846,103	249,639,688	2,937,485,791	403,389,784	3,340,875,576	Exh 108, Schedule 1
3	101	Gas Plant in Service -Intangible Plant, Misc. Clouds	567,599	5,154,625	5,722,224	4,449,243	10,171,467	Exh 108, Schedule 1
4	101	Gas Plant in Service -Leases	0	0	0	0	0	
5	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
6	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
7	108-111	Depreciation Reserve	(499,478,603)	(24,476,141)	(523,954,744)	(45,425,885)	(569,380,629)	Exh 108, Schedule 3
8	111	Depreciation Reserve- Intangible Plant, Misc. Clouds	(92,060)	(1,891,355)	(1,983,415)	(3,148,995)	(5,132,410)	Exh 108, Schedule 3
9	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
10		Net Plant in Service	<u>2,192,474,265</u>	<u>228,426,817</u>	<u>2,420,901,082</u>	<u>359,264,147</u>	<u>2,780,165,230</u>	
11		Working Capital						
12	154-163-186	Materials and Supplies	1,100,430	38,847	1,139,277	28,984	1,168,261	Exh 108, Schedule 5
13	165	Prepayments	2,863,746	72,058	2,935,804	60,757	2,996,561	Exh 108, Schedule 6
14	164/242	Gas Storage Underground	43,941,314	(8,243,753)	35,697,561	(1,885,273)	33,812,288	Exh 108, Schedule 7
15		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
16		Total Working Capital	<u>47,905,490</u>	<u>(8,132,848)</u>	<u>39,772,642</u>	<u>(1,795,532)</u>	<u>37,977,110</u>	
17		Deferred Income Taxes						
18	190	Income Taxes	76,165,784	(2,945,631)	73,220,153	(2,387,699)	70,832,454	Exh 108, Schedule 8
19	282	Depreciation	(462,810,087)	(11,828,330)	(474,638,417)	(9,657,230)	(484,295,647)	Exh 108, Schedule 8
20	283	Other	0	0	0	0	0	Exh 108, Schedule 8
21		Total Deferred Income Taxes	<u>(386,644,303)</u>	<u>(14,773,961)</u>	<u>(401,418,264)</u>	<u>(12,044,929)</u>	<u>(413,463,193)</u>	
22								
23	235	Customer Deposits	(3,229,527)	(23,743)	(3,253,270)	(8,924)	(3,262,194)	Exh 108, Schedule 9
24		Customer Advances for Construction						
25	252	Cash Deposits	<u>31,832</u>	<u>(21,766)</u>	<u>10,066</u>	<u>0</u>	<u>10,066</u>	Exh 108, Schedule 10
26		Total Rate Base	<u>1,850,537,758</u>	<u>205,474,499</u>	<u>2,056,012,257</u>	<u>345,414,762</u>	<u>2,401,427,019</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response:

The rate base claim at original cost as of December 31, 2021, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Plant Beginning Balance			Transfers (5)	Balance as of 12/31/2019			Balance as of 1/31/2020			
			11/30/2019 1/ (2)	Additions (3)	Retirements (4)		12/31/2019 (6 = 2+3+4+5)	Additions (3)	Retirements (4)	1/31/2020 (6 = Prior 6+3+4)	Additions (3)	Retirements (4)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Intangible Plant												
2	Organization Costs	301.00	100,099	0	0		100,099	0	0		100,099	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0		26,216	0	0		26,216	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0		4,809,062	0	0		4,809,062	0	0
5	Intangible Plant, Miscellaneous Software	303.30	24,574,424	708,668	(132,676)		25,150,414	0	0		25,150,414	0	(12,300)
6	Underground Storage Plant												
7	Land	350.10	23,882	0	0		23,882	0	0		23,882	0	0
8	Rights of Way	350.20	1,932	0	0		1,932	0	0		1,932	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0		3,220,858	0	0		3,220,858	0	0
10	Wells Construction	352.01	738,941	0	0		738,941	0	0		738,941	0	0
11	Wells Equipment	352.02	168,032	0	0		168,032	0	0		168,032	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0		139,442	0	0		139,442	0	0
13	Other Leases	352.12	67,498	0	0		67,498	0	0		67,498	0	0
14	Lines	353.00	389,345	0	0		389,345	0	0		389,345	0	0
15	Compressor Station Equipment	354.00	948,272	0	0		948,272	0	0		948,272	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0		104,477	0	0		104,477	0	0
17	Distribution Plant												
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0		21,944	0	0		21,944	0	0
19	Land, Other Distribution System	374.20	477,100	0	0	2,884,000	3,361,100	0	0		3,361,100	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0		95,361	0	0		95,361	0	0
21	Land Rights, City Other Distribution System	374.40	3,082,273	2,976,478	(1,195)	(2,884,000)	3,173,555	4,325	(919)		3,176,961	7,937	(919)
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0		13	0	0		13	0	0
23	Rights of Way	374.50	3,233,161	10	0		3,233,171	0	0		3,233,171	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0		7,026	0	0		7,026	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0		4,012	0	0		4,012	0	0
26	Structures, Regulating	375.40	5,184,456	45,964	(3,897)		5,226,543	0	0		5,226,543	0	0
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0		86,228	0	0		86,228	0	0
28	Structures, Other Distribution System	375.70	9,917,104	7,792,012	0	(177,785)	17,531,331	4,320	(3,471)		17,532,180	7,927	(4,289)
29	Structures, Other Distribution System, Leased	375.71	5,487,917	298,012	0	(12,476)	5,773,453	4,151	(3,335)		5,774,269	7,616	(4,121)
30	Structures, Communication	375.80	16,515	0	0		16,515	0	0		16,515	0	0
31	Mains:												
32	Mains	376.00	1,688,863,735	33,297,345	(15,386,163)		1,706,774,918	3,563,849	(683,785)		1,709,654,983	6,530,524	(746,914)
33	Mains - CSL Replacements	376.08	23,574,504	0	0		23,574,504	0	0		23,574,504	0	0
34	Bare Steel	376.30	64,933,670	0	(334,938)		64,598,732	0	(683,785)		63,914,947	0	(746,914)
35	Cast Iron	376.80	263,240	0	(30,851)		232,389	0	0		232,389	0	0
36	Measuring & Regulating Equipment General	378.10	1,451,939	0	(4,347)		1,447,592	0	0		1,447,592	0	0
37	Measuring & Regulating Equipment Regulating	378.20	93,245,433	2,144,924	(233,777)		95,156,580	309,773	(25,255)		95,441,098	568,421	(114,560)
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0		454,917	0	0		454,917	0	0
39	Measuring & Regulating Equipment City Gate	378.10	136,417	0	0		136,417	0	0		136,417	0	0
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0		(450)	0	0		(450)	0	0
41	Services	380.00	580,788,003	6,117,091	(2,320,491)		584,584,603	1,383,481	(327,679)		585,640,406	2,538,634	(389,893)
42	Meters	381.00	39,176,296	207,905	(64,825)		39,319,377	20,910	(5,226)		39,335,061	36,370	(5,226)
43	Auto Meter Reading Devices	381.10	24,570,547	2,044	0		24,572,591	3,690	0		24,576,281	6,771	0
44	Meter Installations	382.00	40,589,166	110,292	(29,106)		40,670,352	34,729	(7,378)		40,697,704	63,726	(7,378)
45	House Regulators	383.00	13,886,795	96,958	(1,248)		13,782,505	3,959	(841)		13,785,623	7,265	(841)
46	House Regulators Installations	384.00	3,484,788	0	0		3,484,788	388	(78)		3,485,078	675	(78)
47	Industrial M&R Equipment, Station Equipment	386.00	6,362,985	14	(9,693)		6,353,316	19,825	(4,212)		6,368,929	36,377	(4,212)
48	Industrial M&R Equipment, Large Volume	385.10	1,579,956	(531,978)	(3,683)		1,044,295	0	0		1,044,295	0	0
49	Other Equipment	387.10	19,450	0	0		19,450	0	0		19,450	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0		117,248	0	0		117,248	0	0
51	Other Equipment, Radio	387.42	119,609	0	0		119,609	0	0		119,609	0	0
52	Other Equipment, Other Communications	387.44	627,560	0	(3,628)		623,932	0	0		623,932	0	0
53	Other Equipment, Telemetry	387.45	9,519,187	7,436	(3,258)		9,523,365	0	0		9,523,365	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0		259,436	0	0		259,436	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0		2,201,372	0	0		2,201,372	0	0
56	General Plant												
57	Structures, Communications	390.10	49,821	0	0		49,821	0	0		49,821	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,380,973	0	(2,000)		2,378,973	0	0		2,378,973	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0		91,304	0	0		91,304	0	0
60	Office Furniture & Equipment, Information Systems	391.12	4,498,635	12,140	(319,479)		4,191,295	0	0		4,191,295	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0		3,007	0	0		3,007	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0		14,787	0	0		14,787	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0		10,830	0	0		10,830	0	0
64	Stores Equipment	393.00	0	0	0		0	0	0		0	0	0
65	Tools, Garage & Service Equipment	394.10	57,458	0	(686)		56,772	0	0		56,772	0	0
66	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	0		2,235,476	0	0		2,235,476	0	0
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0		179,308	0	0		179,308	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0		35,454	0	0		35,454	0	0
69	Tools, Tools and Other	394.30	16,345,764	289,521	(89,303)		16,545,982	21,627	0		16,567,609	39,684	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0		10,847	0	0		10,847	0	0
71	Laboratory Equipment Gas	395.00	269,030	0	0		269,030	0	0		269,030	0	0
72	Power Operated Equipment	396.00	948,698	0	0		948,698	0	0		948,698	0	0
73	Communication Equipment	397.00	0	0	0		0	0	0		0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0		0	0	0		0	0	0
75	Communication Equipment, Radio	397.20	0	0	0		0	0	0		0	0	0
76	Communication Equipment, Other	397.40	0	0	0		0	0	0		0	0	0
77	Communication Equipment, Telemetry	397.50	792,133	0	(4,217)		787,916	14,418	(3,063)		799,271	26,456	(3,063)
78	Miscellaneous Equipment	398.00	971,183	0	0		971,183	0	0		971,183	0	0
79	Total Gas Plant in Service		2,687,846,103	53,574,856	(18,979,451)	(190,260)	2,722,251,248	5,389,425	(1,749,026)		2,725,891,647	9,889,384	(2,040,708)
80	Intangible Plant, Miscellaneous Clouds	303.60	567,599	723,371	0	0	1,290,970	0	0		1,290,970	0	0
81	Total Gas Plant in Service- Including Clouds		2,688,413,702	54,298,227	(18,979,451)	(190,260)	2,723,542,218	5,389,425	(1,749,026)		2,727,182,617	9,889,384	(2,040,708)

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 2/29/2020			Balance as of 3/31/2020			Balance as of 4/30/2020		
			(6 = Prior 6+3+4)	Additions (3)	Retirements (4)	(6 = Prior 6+3+4)	Additions (3)	Retirements (4)	(6 = Prior 6+3+4)	Additions (3)	Retirements (4)
			\$	\$	\$	\$	\$	\$	\$	\$	
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	
5	Intangible Plant, Miscellaneous Software	303.30	25,138,114	0	(142,900)	24,995,214	0	0	24,995,214	(51,700)	
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	
21	Land Rights, City Other Distribution System	374.40	3,183,979	12,212	(1,149)	3,195,042	13,116	(1,608)	3,206,550	15,329	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	
26	Structures, Regulating	375.40	5,226,543	0	0	5,226,543	0	0	5,226,543	0	
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	
28	Structures, Other Distribution System	375.70	17,535,818	12,197	(5,225)	17,542,790	13,100	(6,204)	17,549,886	15,309	
29	Structures, Other Distribution System, Leased	375.71	5,777,764	11,718	(5,020)	5,784,462	12,586	(5,961)	5,791,067	14,709	
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	
31	Mains:										
32	Mains	376.00	1,715,447,593	10,061,857	(914,537)	1,724,594,912	10,807,076	(798,554)	1,734,803,435	12,629,893	
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	
34	Bare Steel	376.30	63,168,033	0	(914,537)	62,253,496	0	(798,554)	61,454,943	(763,158)	
35	Cast Iron	376.80	232,389	0	0	232,389	0	0	232,389	0	
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	1,449,334	(113,648)	98,052,882	1,607,774	
37	Measuring & Regulating Equipment Regulating	378.20	95,894,958	874,584	(52,547)	96,716,996	1,449,334	(113,648)	98,052,882	1,607,774	
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	0	0	454,917	0	
39	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	136,417	0	0	136,417	0	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	0	
41	Services	380.00	587,789,146	3,905,998	(638,749)	591,056,395	4,195,291	(627,488)	594,624,198	4,902,906	
42	Meters	381.00	39,368,205	59,037	(6,533)	39,420,709	63,409	(9,146)	39,474,972	74,104	
43	Auto Meter Reading Devices	381.10	24,583,052	10,418	0	24,593,470	11,190	0	24,604,660	13,077	
44	Meter Installations	382.00	40,754,052	98,051	(9,222)	40,842,881	105,313	(12,911)	40,935,283	123,076	
45	House Regulators	383.00	13,792,047	11,178	(1,051)	13,802,174	12,006	(1,472)	13,812,708	14,031	
46	House Regulators Installations	384.00	3,485,675	1,038	(98)	3,486,615	1,115	(137)	3,487,593	1,303	
47	Industrial M&R Equipment, Station Equipment	385.00	6,401,094	55,971	(5,265)	6,451,800	60,116	(7,370)	6,504,547	70,256	
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	
56	General Plant										
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	
58	Office Furniture & Equipment, Unspecified	391.10	2,378,973	0	0	2,378,973	0	0	2,378,973	0	
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	
60	Office Furniture & Equipment, Information Systems	391.12	4,191,295	0	0	4,191,295	0	0	4,191,295	0	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	
66	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	0	2,235,476	0	0	2,235,476	0	
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308	0	
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	
69	Tools, Tools and Other	394.30	16,807,294	61,059	0	16,868,353	65,582	0	16,733,934	76,643	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030	0	
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	
77	Communication Equipment, Telemetry	397.50	822,664	40,706	(3,829)	859,541	43,721	(5,360)	897,902	51,095	
78	Miscellaneous Equipment	398.00	971,183	0	0	971,183	0	0	971,183	0	
79	Total Gas Plant In Service		2,733,740,322	15,216,024	(2,700,662)	2,746,255,685	16,852,955	(2,388,412)	2,762,720,228	19,609,508	
80	Intangible Plant, Miscellaneous Clouds	303.60	1,290,970	0	0	1,290,970	0	0	1,290,970	0	
81	Total Gas Plant In Service- including Clouds		2,735,031,292	15,216,024	(2,700,662)	2,747,546,655	16,852,955	(2,388,412)	2,762,011,198	19,609,508	

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 5/31/2020			Balance as of 6/30/2020			Balance as of 7/31/2020		
			(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	0
5	Intangible Plant, Miscellaneous Software	303.30	24,943,514	3,575,209	(234,900)	28,283,823	0	0	28,283,823	0	(77,900)
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	0
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	0
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	0
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	0
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	0
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	0
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	0
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	0
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	0
21	Land Rights, City Other Distribution System	374.40	3,219,582	15,755	(2,297)	3,233,040	17,563	(2,297)	3,248,306	18,973	(2,297)
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	0
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	0
26	Structures, Regulating	375.40	5,226,543	0	0	5,226,543	0	0	5,226,543	0	0
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	0
28	Structures, Other Distribution System	375.70	17,557,392	219,735	(8,072)	17,769,055	17,541	(7,775)	17,778,821	18,949	(8,521)
29	Structures, Other Distribution System, Leased	375.71	5,798,491	211,118	(7,756)	6,001,853	18,853	(7,470)	6,011,238	18,206	(8,187)
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	0
31	Mains:										
32	Mains	376.00	1,746,470,170	12,980,941	(911,585)	1,758,539,527	14,471,011	(822,128)	1,772,188,410	15,632,706	(887,178)
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	0
34	Bare Steel	376.30	60,691,785	0	(911,585)	59,780,201	0	(822,128)	58,958,073	0	(887,178)
35	Cast Iron	376.80	232,389	0	0	232,389	0	0	232,389	0	0
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	0
37	Measuring & Regulating Equipment Regulating	378.20	99,507,344	2,365,580	(282,008)	101,580,916	2,286,328	(362,414)	103,504,830	2,523,829	(337,224)
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	0	0	454,917	0	0
39	Measuring & Regulating Equipment City Gate	378.10	136,417	0	0	136,417	0	0	136,417	0	0
40	Measuring & Regulating Equipment Exchange Gas	378.11	(450)	0	0	(450)	0	0	(450)	0	0
41	Services	380.00	598,888,365	5,039,182	(700,963)	603,226,574	5,817,625	(700,963)	608,143,236	6,068,593	(723,484)
42	Meters	381.00	39,536,010	78,184	(13,066)	39,599,108	84,807	(13,066)	39,870,949	91,723	(13,066)
43	Auto Meter Reading Devices	381.10	24,617,737	13,441	0	24,631,178	14,884	0	24,848,182	18,186	0
44	Meter Installations	382.00	41,039,914	128,497	(18,445)	41,147,968	141,017	(18,445)	41,270,538	152,338	(18,445)
45	House Regulators	385.00	13,824,637	14,421	(2,103)	13,836,955	18,077	(2,103)	13,850,928	17,367	(2,103)
46	House Regulators Installations	384.00	3,488,701	1,339	(195)	3,489,845	1,493	(195)	3,491,143	1,613	(195)
47	Industrial M&R Equipment, Station Equipment	385.00	6,664,274	72,209	(10,529)	6,625,954	80,498	(10,529)	6,695,922	86,980	(10,529)
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	0
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	0
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	0
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	0
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	0
56	General Plant										
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,378,973	0	0	2,378,973	0	0	2,378,973	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	0
60	Office Furniture & Equipment, Information Systems	391.12	4,191,295	0	0	4,191,295	0	0	4,191,295	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	0
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	0
66	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	0	2,235,476	0	0	2,235,476	0	0
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	0
69	Tools, Tools and Other	394.30	16,810,577	78,773	0	16,889,351	87,816	0	16,977,167	94,865	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	0
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030	0	0
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	0
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	941,340	52,516	(7,857)	986,199	58,544	(7,857)	1,037,086	63,244	(7,857)
78	Miscellaneous Equipment	398.00	971,183	0	0	971,183	0	0	971,183	0	0
79	Total Gas Plant in Service		2,777,890,658	24,842,881	(3,121,180)	2,799,612,378	22,912,256	(2,777,189)	2,819,747,465	24,805,552	(2,983,963)
80	Intangible Plant, Miscellaneous Clouds	303.60	1,290,970	1,385,483	0	2,676,453	0	0	2,676,453	0	0
81	Total Gas Plant in Service- including Clouds		2,779,181,628	26,228,364	(3,121,180)	2,802,288,831	22,912,256	(2,777,189)	2,822,423,918	24,805,552	(2,983,963)

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 8/31/2020			Balance as of 9/30/2020			Balance as of 10/31/2020			
			(6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	
1	Intangible Plant											
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	0	0
5	Intangible Plant, Miscellaneous Software	303.30	28,205,923	3,575,209	(96,300)	31,884,832	0	(11,700)	31,673,132	0	(614,400)	0
6	Underground Storage Plant											
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	0	0
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	0	0
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	0	0
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	0	0
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	0	0
14	Lines	353.00	369,345	0	0	369,345	0	0	369,345	0	0	0
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	0	0
17	Distribution Plant											
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	0	0
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	0	0
21	Land Rights, City Other Distribution System	374.40	3,264,982	20,659	(2,297)	3,283,344	40,750	(2,297)	3,321,797	19,931	(2,297)	0
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	0	0
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	0	0
26	Structures, Regulating	375.40	5,226,543	365,328	0	5,591,871	0	0	5,591,871	0	(40,489)	0
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	0	0
28	Structures, Other Distribution System	375.70	17,789,249	38,317	0	17,827,565	40,699	0	17,868,264	19,906	(3,293)	0
29	Structures, Other Distribution System, Leased	375.71	6,021,255	74,485	(8,047)	6,087,693	39,103	(7,687)	6,119,109	19,126	(25,100)	0
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	0	0
31	Mains:											
32	Mains	376.00	1,786,933,938	17,021,838	(886,348)	1,803,069,429	33,575,781	(901,524)	1,835,743,686	16,422,136	(1,436,586)	0
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	0	0
34	Bare Steel	376.30	58,070,896	0	(886,348)	57,184,548	0	(763,020)	56,421,528	0	0	0
35	Cast Iron	376.80	232,389	0	0	232,389	0	0	232,389	0	(66,697)	0
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	0	0
37	Measuring & Regulating Equipment Regulating	378.20	105,691,435	2,347,555	(265,391)	107,773,600	3,455,732	(153,389)	111,075,942	1,427,425	(67,859)	0
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	0	0	454,917	0	0	0
39	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	136,417	0	0	136,417	0	0	0
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	0	0	0
41	Services	380.00	613,488,346	6,607,852	(661,270)	619,434,928	13,034,069	(695,051)	631,773,946	6,375,049	(683,791)	0
42	Meters	381.00	39,749,806	99,873	(13,066)	39,836,613	197,002	(13,066)	40,020,349	96,355	(13,066)	0
43	Auto Meter Reading Devices	381.10	24,662,348	17,625	0	24,679,973	34,765	0	24,714,738	17,004	0	0
44	Meter Installations	382.00	41,404,431	165,875	(18,445)	41,551,861	327,190	(18,445)	41,860,606	160,031	(18,445)	0
45	House Regulators	383.00	13,866,192	18,910	(2,103)	13,883,000	37,301	(2,103)	13,918,198	18,244	(2,103)	0
46	House Regulators Installations	384.00	3,492,561	1,756	(195)	3,494,122	3,484	(195)	3,497,391	1,694	(195)	0
47	Industrial M&R Equipment, Station Equipment	385.00	6,772,353	94,687	(10,529)	6,856,511	186,772	(10,529)	7,032,754	91,351	(10,529)	0
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	0	0
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	0	0
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	0	0
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	0	0
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	0	0
56	General Plant											
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,378,973	0	0	2,378,973	0	0	2,378,973	0	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	0	0
60	Office Furniture & Equipment, Information Systems	391.12	4,191,295	0	0	4,191,295	0	0	4,191,295	0	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	0	0
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	0	0
66	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	0	2,235,476	0	(2,235,476)	0	0	0	0
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	(179,308)	0	0	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	0	0
69	Tools, Tools and Other	394.30	17,072,932	103,295	0	17,176,227	203,751	0	17,379,978	99,656	0	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	0	0
71	Laboratory Equipment Gas	395.00	269,030	0	0	269,030	0	0	269,030	0	0	0
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	0	0
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	1,062,672	68,863	(7,657)	1,123,878	135,834	(7,657)	1,282,056	66,437	(7,657)	0
78	Miscellaneous Equipment	398.00	971,183	0	0	971,183	0	0	971,183	0	0	0
79	Total Gas Plant in Service		2,841,569,054	30,622,129	(2,857,996)	2,869,333,188	51,312,212	(5,001,447)	2,915,643,952	24,834,348	(2,992,507)	
80	Intangible Plant, Miscellaneous Clouds	303.60	2,676,453	1,385,483	0	4,061,936	0	0	4,061,936	1,660,288	0	0
81	Total Gas Plant in Service- including Clouds		2,844,245,507	32,007,612	(2,857,996)	2,873,395,124	51,312,212	(5,001,447)	2,919,705,888	26,494,634	(2,992,507)	

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 11/30/2020			Balance as of 12/31/2020			Balance as of 1/31/2021			
			(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	
1	Intangible Plant											
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	0	0
5	Intangible Plant, Miscellaneous Software	303.30	31,058,732	3,575,209	(206,400)	34,337,542	0	(117,100)	34,220,442	0	(111,700)	0
6	Underground Storage Plant											
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	0	0
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	0	0
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	0	0
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	0	0
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	0	0
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	0	0
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	0	0
17	Distribution Plant											
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	0	0
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	0	0
21	Land Rights, City Other Distribution System	374.40	3,339,431	53,450	(2,297)	3,390,584	4,325	(1,675)	3,393,234	7,937	(1,424)	0
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	0	0
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	0	0
26	Structures, Regulating	375.40	5,551,382	104,672	(4,499)	5,651,556	8,471	(2,849)	5,657,177	15,543	(3,043)	0
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	0	0
28	Structures, Other Distribution System	375.70	17,884,877	204,000	(4,127)	18,084,751	0	(2,553)	18,082,197	0	(3,371)	0
29	Structures, Other Distribution System, Leased	375.71	6,113,135	196,000	(3,965)	6,305,170	0	(2,453)	6,302,717	0	(3,239)	0
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	0	0
31	Mains:											
32	Mains	376.00	1,850,729,236	44,039,460	(552,999)	1,894,215,698	4,060,607	(638,101)	1,897,638,204	7,451,055	(755,929)	0
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	0	0
34	Bare Steel	376.30	56,421,528	0	(552,999)	55,868,529	0	(638,101)	55,230,429	0	(755,929)	0
35	Cast Iron	376.80	165,692	0	0	165,692	0	0	165,692	0	0	0
36	Measuring & Regulating Equipment General	376.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	0	0
37	Measuring & Regulating Equipment Regulating	376.20	112,435,598	5,766,068	(279,630)	117,921,946	473,833	(150,795)	118,244,984	869,464	(175,312)	0
38	Measuring & Regulating Equipment Local Gas	376.30	454,917	0	0	454,917	0	0	454,917	0	0	0
39	Measuring & Regulating Equipment City Gate	376.10	136,417	0	0	136,417	0	0	136,417	0	0	0
40	Measuring & Regulating Equipment Exchange Gas	376.11	(450)	0	0	(450)	0	0	(450)	0	0	0
41	Services	380.00	637,465,204	17,096,054	(559,723)	654,001,534	1,586,319	(506,658)	655,081,195	2,910,833	(585,845)	0
42	Meters	381.00	40,103,838	258,396	(13,066)	40,348,968	22,102	(8,777)	40,362,293	40,557	(9,324)	0
43	Auto Meter Reading Devices	381.10	24,731,742	45,599	0	24,777,341	3,900	0	24,781,241	7,157	0	0
44	Meter Installations	382.00	42,002,192	429,157	(18,445)	42,412,903	36,532	(12,639)	42,436,797	67,035	(12,919)	0
45	House Regulators	383.00	13,934,339	48,926	(2,103)	13,981,162	4,781	(1,722)	13,984,220	8,773	(1,650)	0
46	House Regulators Installations	384.00	3,498,890	4,544	(195)	3,503,239	371	(144)	3,503,467	681	(122)	0
47	Industrial M&R Equipment, Station Equipment	385.00	7,113,576	244,978	(10,529)	7,348,025	19,825	(6,385)	7,361,465	36,377	(7,290)	0
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	0	0
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	0	0
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	0	0
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	0	0
53	Other Equipment, Telemetering	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	0	0
56	General Plant											
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,378,973	0	(90,789)	2,288,184	0	0	2,288,184	0	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	0	0
60	Office Furniture & Equipment, Information Systems	391.12	4,191,295	0	(941,918)	3,249,377	0	0	3,249,377	0	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	0	0
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	0	0
66	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0	0	0	0	0
67	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	0	0
69	Tools, Tools and Other	394.30	17,476,734	267,249	(162,417)	17,583,565	21,627	0	17,605,192	39,684	0	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	0	0
71	Laboratory Equipment Gas	395.00	269,030	0	(2,990)	266,039	0	0	266,039	0	0	0
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	0	0
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,340,836	178,166	(7,857)	1,511,345	25,231	(7,762)	1,528,814	46,298	(9,493)	0
78	Miscellaneous Equipment	398.00	971,183	0	(17,913)	953,270	0	0	953,270	0	0	0
79	Total Gas Plant in Service		2,937,485,791	72,511,928	(3,524,980)	3,006,473,057	6,267,925	(2,097,714)	3,010,643,268	11,501,398	(2,436,591)	0
80	Intangible Plant, Miscellaneous Clouds	303.60	5,722,224	292,794	0	6,015,018	0	0	6,015,018	0	0	0
81	Total Gas Plant in Service- Including Clouds		2,943,208,015	72,804,722	(3,524,980)	3,012,488,075	6,267,925	(2,097,714)	3,016,658,286	11,501,398	(2,436,591)	0

Columbia Gas of Pennsylvania, Inc.
 Gas Plant In Service by Gas Plant Account
 Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 2/28/2021			Balance as of 3/31/2021			Balance as of 4/30/2021			
			(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 =Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	
1	Intangible Plant											
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	0	0
5	Intangible Plant, Miscellaneous Software	303.30	34,108,742	0	(269,800)	33,838,942	0	(144,700)	33,694,242	0	(478,600)	0
6	Underground Storage Plant											
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	0	0
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	0	0
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	0	0
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	0	0
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	0	0
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	0	0
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	0	0
17	Distribution Plant											
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	0	0
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	0	0
21	Land Rights, City Other Distribution System	374.40	3,399,747	12,212	(1,318)	3,410,641	13,116	(1,271)	3,422,486	15,329	(1,539)	0
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	0	0
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,028	0	0	7,028	0	0	7,028	0	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	0	0
26	Structures, Regulating	375.40	5,669,677	23,915	(3,576)	5,690,016	25,686	(3,382)	5,712,320	30,019	(3,606)	0
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	0	0
28	Structures, Other Distribution System	375.70	18,078,826	0	(4,077)	18,074,749	0	(4,598)	18,070,150	0	(5,308)	0
29	Structures, Other Distribution System, Leased	375.71	6,299,478	0	(3,918)	6,295,560	0	(4,418)	6,291,142	0	(5,100)	0
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	0	0
31	Mains:											
32	Mains	376.00	1,904,333,330	11,464,358	(960,851)	1,914,836,838	12,313,452	(903,757)	1,926,246,534	14,390,348	(926,103)	0
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	0	0
34	Bare Steel	376.30	54,474,500	0	(960,851)	53,513,649	0	(903,757)	52,609,892	0	(926,103)	0
35	Cast Iron	376.80	165,692	0	0	165,692	0	0	165,692	0	0	0
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	0	0
37	Measuring & Regulating Equipment Regulating	378.20	118,939,136	1,337,777	(219,909)	120,057,004	1,436,858	(207,027)	121,286,834	1,679,211	(213,550)	0
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	0	0	454,917	0	0	0
39	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	136,417	0	0	136,417	0	0	0
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	0	0	0
41	Services	380.00	657,406,184	4,478,672	(732,017)	661,152,839	4,810,380	(689,319)	665,273,900	5,621,741	(712,428)	0
42	Meters	381.00	40,393,526	62,402	(10,907)	40,445,021	67,024	(10,319)	40,501,726	78,329	(11,027)	0
43	Auto Meter Reading Devices	381.10	24,788,398	11,012	0	24,799,411	11,828	0	24,811,238	13,823	0	0
44	Meter Installations	382.00	42,490,913	103,142	(14,614)	42,579,441	110,781	(13,859)	42,676,364	129,467	(15,069)	0
45	House Regulators	383.00	13,991,343	13,948	(1,755)	14,003,088	14,497	(1,673)	14,015,910	16,943	(1,878)	0
46	House Regulators Installations	384.00	3,504,026	1,048	(113)	3,504,961	1,126	(106)	3,505,979	1,316	(132)	0
47	Industrial M&R Equipment, Station Equipment	385.00	7,390,552	55,971	(9,025)	7,437,498	60,116	(8,504)	7,489,111	70,256	(8,830)	0
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	0	0
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	0	0
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	0	0
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	0	0
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	0	0
56	General Plant											
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,288,184	0	0	2,288,184	0	0	2,288,184	0	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	0	0
60	Office Furniture & Equipment, Information Systems	391.12	3,249,377	0	0	3,249,377	0	0	3,249,377	0	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	0	0
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	0	0
66	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0	0	0	0	0
67	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	0	0
69	Tools, Tools and Other	394.30	17,644,876	61,059	0	17,705,935	65,582	0	17,771,517	76,643	0	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	0	0
71	Laboratory Equipment Gas	395.00	266,039	0	0	266,039	0	0	266,039	0	0	0
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	0	0
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	1,565,619	71,236	(12,329)	1,624,526	76,512	(11,580)	1,689,458	89,417	(11,741)	0
78	Miscellaneous Equipment	398.00	953,270	0	0	953,270	0	0	953,270	0	0	0
79	Total Gas Plant in Service		3,019,708,073	17,696,303	(3,205,059)	3,034,199,317	19,006,958	(2,908,273)	3,056,298,002	22,212,839	(3,321,014)	
80	Intangible Plant, Miscellaneous Clouds	303.60	6,015,018	0	0	6,015,018	0	0	6,015,018	0	0	0
81	Total Gas Plant in Service- including Clouds		3,025,723,091	17,696,303	(3,205,059)	3,040,214,335	19,006,958	(2,908,273)	3,056,313,020	22,212,839	(3,321,014)	

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 5/31/2021			Balance as of 6/30/2021			Balance as of 7/31/2021		
			(6 = Prior 6+3+4)	Additions (3)	Retirements (4)	(6 = Prior 6+3+4)	Additions (3)	Retirements (4)	(6 = Prior 6+3+4)	Additions (3)	Retirements (4)
			\$	\$	\$	\$	\$	\$	\$	\$	
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	
5	Intangible Plant, Miscellaneous Software	303.30	33,215,642	3,972,455	(83,500)	37,104,596	0	(28,300)	37,076,296	(2,971,100)	
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	
21	Land Rights, City Other Distribution System	374.40	3,436,276	15,755	(1,664)	3,450,367	17,563	(1,914)	3,466,016	18,973	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	
26	Structures, Regulating	375.40	5,738,733	30,853	(4,068)	5,765,518	34,394	(4,094)	5,795,818	37,156	
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	
28	Structures, Other Distribution System	375.70	18,064,842	204,000	(5,778)	18,263,064	0	(5,481)	18,257,583	(6,227)	
29	Structures, Other Distribution System, Leased	375.71	6,286,042	196,000	(5,551)	6,476,491	0	(5,266)	6,471,225	(5,982)	
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	
31	Mains:										
32	Mains	376.00	1,939,710,778	14,790,328	(1,059,724)	1,953,441,383	16,488,096	(1,017,424)	1,968,912,055	17,811,717	
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	
34	Bare Steel	376.30	51,683,789	0	(1,059,724)	50,624,066	0	(1,017,424)	49,606,642	(1,051,957)	
35	Cast Iron	376.80	165,692	0	0	165,692	0	0	165,692	0	
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	
37	Measuring & Regulating Equipment Regulating	378.20	122,752,495	1,725,884	(243,786)	124,234,593	1,923,997	(235,939)	125,922,651	2,078,450	
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	0	0	454,917	0	
39	Measuring & Regulating Equipment City Gate	378.10	136,417	0	0	136,417	0	0	136,417	0	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	0	
41	Services	380.00	670,183,213	5,777,998	(812,732)	675,148,479	6,441,248	(788,426)	680,801,301	6,958,335	
42	Meters	381.00	40,569,027	80,506	(12,433)	40,637,100	89,747	(12,544)	40,714,303	96,951	
43	Auto Meter Reading Devices	381.10	24,825,061	14,207	0	24,839,268	15,838	0	24,855,106	17,109	
44	Meter Installations	382.00	42,790,781	133,065	(16,888)	42,906,939	148,340	(17,377)	43,037,901	160,248	
45	House Regulators	383.00	14,030,974	17,413	(2,082)	14,046,306	19,412	(2,219)	14,063,499	20,971	
46	House Regulators Installations	384.00	3,507,163	1,353	(143)	3,508,372	1,508	(164)	3,509,716	1,629	
47	Industrial M&R Equipment, Station Equipment	385.00	7,550,537	72,208	(10,056)	7,612,690	80,498	(9,810)	7,683,377	86,980	
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	
56	General Plant										
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	
58	Office Furniture & Equipment, Unspecified	391.10	2,288,184	0	0	2,288,184	0	0	2,288,184	0	
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	
60	Office Furniture & Equipment, Information Systems	391.12	3,249,377	0	0	3,249,377	0	0	3,249,377	0	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	
66	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0	0	0	
67	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0	
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	
69	Tools, Tools and Other	394.30	17,848,160	78,773	0	17,926,933	87,816	0	18,014,749	94,865	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	
71	Laboratory Equipment Gas	395.00	266,039	0	0	266,039	0	0	266,039	0	
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	
77	Communication Equipment, Telemetry	397.50	1,767,134	91,902	(13,486)	1,845,550	102,452	(12,779)	1,935,223	110,676	
78	Miscellaneous Equipment	398.00	953,270	0	0	953,270	0	0	953,270	0	
79	Total Gas Plant in Service		3,099,189,827	27,292,701	(3,331,814)	3,093,060,813	25,450,909	(3,159,160)	3,115,352,662	27,494,041	
80	Intangible Plant, Miscellaneous Clouds	303.60	6,015,018	1,385,483	0	7,400,501	0	0	7,400,501	0	
81	Total Gas Plant in Service- including Clouds		3,075,204,845	28,588,184	(3,331,814)	3,100,461,414	25,450,909	(3,159,160)	3,122,753,163	27,494,041	

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 8/31/2021 (6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	Balance as of 9/30/2021 (6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	Balance as of 10/31/2021 (6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	0	0
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	0	0	26,216	0	0
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	0	0
5	Intangible Plant, Miscellaneous Software	303.30	34,105,196	3,972,455	(14,800)	38,062,851	0	(214,500)	37,848,351	0	(86,300)
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	0	0
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	0	0
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	0	0	3,220,858	0	0
10	Wells Construction	352.01	738,941	0	0	738,941	0	0	738,941	0	0
11	Wells Equipment	352.02	168,032	0	0	168,032	0	0	168,032	0	0
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	0	0
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498	0	0
14	Lines	353.00	389,345	0	0	389,345	0	0	389,345	0	0
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	0	0	948,272	0	0
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	0	0	104,477	0	0
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	0	0
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	0	0	3,361,100	0	0
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	0	0
21	Land Rights, City Other Distribution System	374.40	3,482,529	20,659	(2,335)	3,500,853	40,750	(2,341)	3,539,262	19,931	(2,506)
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	0	0
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	0	0	3,233,171	0	0
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	0	0	7,026	0	0
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012	0	0
26	Structures, Regulating	375.40	5,828,455	40,457	(4,295)	5,864,617	79,802	(4,243)	5,940,177	39,032	(3,731)
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	0	0	86,228	0	0
28	Structures, Other Distribution System	375.70	18,251,357	14,204,000	(6,081)	32,449,275	0	(5,707)	32,443,569	0	(5,271)
29	Structures, Other Distribution System, Leased	375.71	6,465,243	196,000	(5,843)	6,855,400	0	(5,483)	6,849,917	0	(5,065)
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	0	0
31	Mains:										
32	Mains	376.00	1,985,671,815	19,394,478	(1,000,320)	2,004,065,973	38,255,841	(981,488)	2,041,340,327	18,711,185	(1,189,297)
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	0	0	23,574,504	0	0
34	Bare Steel	376.30	48,554,685	0	(1,000,320)	47,554,366	0	(981,488)	46,572,878	0	(353,874)
35	Cast Iron	376.80	165,692	0	0	165,692	0	0	165,692	0	0
36	Measuring & Regulating Equipment General	376.10	1,447,592	0	0	1,447,592	0	0	1,447,592	0	0
37	Measuring & Regulating Equipment Regulating	376.20	127,754,293	2,263,143	(234,668)	129,782,768	4,464,077	(230,544)	134,016,300	2,183,409	(185,199)
38	Measuring & Regulating Equipment Local Gas	376.30	454,917	0	0	454,917	0	0	454,917	0	0
39	Measuring & Regulating Equipment City Gate	376.10	136,417	0	0	136,417	0	0	136,417	0	0
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	0	0
41	Services	380.00	686,932,092	7,576,657	(786,809)	693,721,940	14,945,047	(773,268)	707,893,719	7,309,721	(624,990)
42	Meters	381.00	40,797,361	105,567	(13,203)	40,889,725	208,231	(13,049)	41,084,907	101,847	(11,536)
43	Auto Meter Reading Devices	381.10	24,872,215	18,629	0	24,890,844	36,747	0	24,927,591	17,873	0
44	Meter Installations	382.00	43,178,416	174,488	(18,748)	43,334,156	344,179	(18,577)	43,659,758	168,340	(17,048)
45	House Regulators	383.00	14,081,840	22,834	(2,497)	14,102,177	45,041	(2,485)	14,144,733	22,030	(2,417)
46	House Regulators Installations	384.00	3,511,134	1,774	(200)	3,512,708	3,499	(201)	3,516,006	1,711	(215)
47	Industrial M&R Equipment, Station Equipment	385.00	7,759,958	94,687	(9,868)	7,844,777	186,772	(9,706)	8,021,843	91,351	(7,957)
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	0	0	1,044,295	0	0
49	Other Equipment	387.10	19,450	0	0	19,450	0	0	19,450	0	0
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	0	0
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	0	0	119,609	0	0
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	0	0	623,932	0	0
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	0	0	9,523,365	0	0
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	0	0
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	0	0	2,201,372	0	0
56	General Plant										
57	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821	0	0
58	Office Furniture & Equipment, Unspecified	391.10	2,288,184	0	0	2,288,184	0	0	2,288,184	0	0
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	0	0	91,304	0	0
60	Office Furniture & Equipment, Information Systems	391.12	3,249,377	0	0	3,249,377	0	0	3,249,377	0	0
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	0	0
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	0	0	14,787	0	0
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	0	0
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	0	0	56,772	0	0
66	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0	0	0	0
67	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0	0
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	0	0	35,454	0	0
69	Tools, Tools and Other	394.30	18,109,614	103,295	0	18,212,910	203,751	0	18,416,660	99,656	0
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	0	0
71	Laboratory Equipment Gas	395.00	266,039	0	0	266,039	0	0	266,039	0	0
72	Power Operated Equipment	396.00	948,698	0	0	948,698	0	0	948,698	0	0
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	2,032,943	120,511	(12,323)	2,141,131	237,709	(12,064)	2,366,776	116,265	(9,129)
78	Miscellaneous Equipment	398.00	953,270	0	0	953,270	0	0	953,270	0	0
79	Total Gas Plant in Service		3,136,618,348	48,308,633	(3,112,309)	3,181,815,671	58,051,448	(3,255,142)	3,237,611,974	28,882,453	(2,604,535)
80	Intangible Plant, Miscellaneous Clouds	303.60	7,400,501	1,385,483	0	8,785,984	0	0	8,785,984	0	0
81	Total Gas Plant in Service- including Clouds		3,144,018,847	49,694,116	(3,112,309)	3,190,601,655	58,051,448	(3,255,142)	3,246,397,958	28,882,453	(2,604,535)

Columbia Gas of Pennsylvania, Inc.
 Gas Plant in Service by Gas Plant Account
 Test Year December 31, 2021

Line No.	Description	Account No. (1)	Balance as of 11/30/2021			Balance as of 12/31/2021			Plant Beginning Balance 11/30/2019 (2)	Additions (3)	Retirements (4)	Transfers (5)	Balance as of 12/31/2021 (6 = 2+3+4+5)
			(6 = Prior 6+3+4) \$	Additions (3) \$	Retirements (4) \$	(6 = Prior 6+3+4) \$	\$	\$					
1	Intangible Plant												
2	Organization Costs	301.00	100,099	0	0	100,099	100,099	0	0	0	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	26,216	26,216	0	0	0	0	26,216	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	4,809,062	0	0	0	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	37,762,051	3,972,455	(461,200)	41,273,306	24,574,424	23,351,660	(6,652,778)	0	0	41,273,306	
6	Underground Storage Plant												
7	Land	350.10	23,882	0	0	23,882	23,882	0	0	0	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	1,932	0	0	0	0	1,932	
9	Compressor Station Structures	351.20	3,220,858	0	0	3,220,858	3,220,858	0	0	0	0	3,220,858	
10	Wells Construction	352.01	738,941	0	0	738,941	738,941	0	0	0	0	738,941	
11	Wells Equipment	352.02	168,032	0	0	168,032	168,032	0	0	0	0	168,032	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	139,442	0	0	0	0	139,442	
13	Other Leases	352.12	67,498	0	0	67,498	67,498	0	0	0	0	67,498	
14	Lines	353.00	389,345	0	0	389,345	389,345	0	0	0	0	389,345	
15	Compressor Station Equipment	354.00	948,272	0	0	948,272	948,272	0	0	0	0	948,272	
16	Measuring & Regulating Equipment	355.00	104,477	0	0	104,477	104,477	0	0	0	0	104,477	
17	Distribution Plant												
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	21,944	0	0	0	0	21,944	
19	Land, Other Distribution System	374.20	3,361,100	0	0	3,361,100	477,100	0	0	2,884,000	0	3,361,100	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	95,361	0	0	0	0	95,361	
21	Land Rights, City Other Distribution System	374.40	3,556,687	53,450	(2,526)	3,607,611	3,082,273	3,456,478	(47,139)	(2,884,000)	0	3,607,611	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	13	0	0	0	0	13	
23	Rights of Way	374.50	3,233,171	0	0	3,233,171	3,233,161	10	0	0	0	3,233,171	
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	7,026	7,026	0	0	0	0	7,026	
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	4,012	0	0	0	0	4,012	
26	Structures, Regulating	375.40	5,975,478	104,672	(3,582)	6,076,568	5,184,456	985,985	(93,872)	0	0	6,076,568	
27	Structures, Distribution Industrial M&R	375.60	86,228	0	0	86,228	86,228	0	0	0	0	86,228	
28	Structures, Other Distribution System	375.70	32,438,298	204,000	(4,127)	32,638,171	9,917,104	23,016,011	(117,159)	(177,785)	0	32,638,171	
29	Structures, Other Distribution System, Leased	375.71	6,644,853	196,000	(3,965)	6,836,888	5,487,917	1,511,683	(150,236)	(12,476)	0	6,836,888	
30	Structures, Communication	375.80	16,515	0	0	16,515	16,515	0	0	0	0	16,515	
31	Mains:												
32	Mains	376.00	2,058,862,214	50,178,031	(1,356,306)	2,107,683,940	1,688,863,735	456,352,914	(37,532,710)	0	0	2,107,683,940	
33	Mains - CSL Replacements	376.08	23,574,504	0	0	23,574,504	23,574,504	0	0	0	0	23,574,504	
34	Bare Steel	376.30	46,219,004	0	0	46,219,004	64,933,670	0	(18,714,665)	0	0	46,219,004	
35	Cast Iron	376.80	165,692	0	(75,499)	90,193	263,240	0	(173,047)	0	0	90,193	
36	Measuring & Regulating Equipment General	378.10	1,447,592	0	0	1,447,592	1,451,939	0	(4,347)	0	0	1,447,592	
37	Measuring & Regulating Equipment Regulating	378.20	136,014,511	5,855,278	(173,032)	141,696,756	93,245,433	53,418,707	(4,967,384)	0	0	141,696,756	
38	Measuring & Regulating Equipment Local Gas	378.30	454,917	0	0	454,917	454,917	0	0	0	0	454,917	
39	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	136,417	136,417	0	0	0	0	136,417	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	(450)	0	0	0	0	(450)	
41	Services	380.00	714,578,451	19,602,577	(585,059)	733,595,968	580,788,003	170,901,354	(18,093,389)	0	0	733,595,968	
42	Meters	381.00	41,175,219	273,125	(11,090)	41,437,254	39,178,296	2,594,543	(333,586)	0	0	41,437,254	
43	Auto Meter Reading Devices	381.10	24,945,564	48,199	0	24,993,762	24,670,547	423,215	0	0	0	24,993,762	
44	Meter Installations	382.00	43,811,050	451,440	(16,557)	44,245,933	40,589,166	4,064,350	(407,583)	0	0	44,245,933	
45	House Regulators	383.00	14,164,345	59,077	(2,383)	14,221,040	13,686,795	581,913	(47,668)	0	0	14,221,040	
46	House Regulators Installations	384.00	3,517,502	4,589	(217)	3,521,874	3,484,788	41,008	(3,922)	0	0	3,521,874	
47	Industrial M&R Equipment, Station Equipment	385.00	8,105,237	244,978	(7,481)	8,342,734	6,362,985	2,200,014	(220,265)	0	0	8,342,734	
48	Industrial M&R Equipment, Large Volume	385.10	1,044,295	0	0	1,044,295	1,579,956	(531,978)	(3,683)	0	0	1,044,295	
49	Other Equipment	387.10	19,450	0	0	19,450	19,450	0	0	0	0	19,450	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	117,248	0	0	0	0	117,248	
51	Other Equipment, Radio	387.42	119,609	0	0	119,609	119,609	0	0	0	0	119,609	
52	Other Equipment, Other Communications	387.44	623,932	0	0	623,932	627,580	0	(3,628)	0	0	623,932	
53	Other Equipment, Telemetry	387.45	9,523,365	0	0	9,523,365	9,519,187	7,436	(3,258)	0	0	9,523,365	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	259,436	0	0	0	0	259,436	
55	GPS Pipe Locators	387.50	2,201,372	0	0	2,201,372	2,201,372	0	0	0	0	2,201,372	
56	General Plant												
57	Structures, Communications	390.10	49,821	0	0	49,821	49,821	0	0	0	0	49,821	
58	Office Furniture & Equipment, Unspecified	391.10	2,288,184	0	(173,687)	2,114,497	2,380,973	0	(266,476)	0	0	2,114,497	
59	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	91,304	91,304	0	0	0	0	91,304	
60	Office Furniture & Equipment, Information Systems	391.12	3,249,377	0	(1,495,727)	1,753,651	4,498,835	12,140	(2,757,124)	0	0	1,753,651	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	3,007	0	0	0	0	3,007	
62	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	14,787	14,787	0	0	0	0	14,787	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	10,830	0	0	0	0	10,830	
64	Stores Equipment	393.00	0	0	0	0	0	0	0	0	0	0	
65	Tools, Garage & Service Equipment	394.10	56,772	0	0	56,772	57,458	0	(686)	0	0	56,772	
66	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	2,235,476	0	(2,235,476)	0	0	0	
67	Tools, CNG Equipment, Portable	394.12	0	0	0	0	179,308	0	(179,308)	0	0	0	
68	Tools, Shop Equipment	394.20	35,454	0	0	35,454	35,454	0	0	0	0	35,454	
69	Tools, Tools and Other	394.30	18,516,316	267,249	(552,198)	18,231,367	16,345,764	2,689,521	(803,919)	0	0	18,231,367	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	10,847	0	0	0	0	10,847	
71	Laboratory Equipment Gas	395.00	266,039	0	0	266,039	269,030	0	(2,990)	0	0	266,039	
72	Power Operated Equipment	396.00	948,698	0	0	948,698	948,698	0	0	0	0	948,698	
73	Communication Equipment	397.00	0	0	0	0	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0	0	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0	0	0	
77	Communication Equipment, Telemetry	397.50	2,473,913	311,790	(8,363)	2,777,340	792,133	2,200,000	(214,793)	0	0	2,777,340	
78	Miscellaneous Equipment	398.00	953,270	0	(8,228)	945,042	971,183	0	(26,141)	0	0	945,042	
79	Total Gas Plant in Service		3,263,989,892	81,828,909	(4,941,226)	3,340,875,576	2,687,848,103	747,278,984	(94,057,232)	(190,260)	0	3,340,875,576	
80	Intangible Plant, Miscellaneous Clouds	303.60	8,785,984	1,385,483	0	10,171,467	567,599	9,603,868	0	0	0	10,171,467	
81	Total Gas Plant in Service- Including Clouds		3,272,775,876	83,212,392	(4,941,226)	3,351,047,043	2,688,413,702	756,880,833	(94,057,232)	(190,260)	0	3,351,047,043	

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2020 & December 31, 2021

Line No.	Account No.	Description	Construction Work	Construction Work	Construction Work
			In Progress Account 107	In Progress Account 107	In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	156,891	156,891	0
5	303.30	Intangible Plant, Miscellaneous Software	1,536,803	1,536,803	0
6	303.60	Intangible Plant, Miscellaneous Clouds	1,008,080	1,008,080	0
7		Total Intangible Plant	<u>2,701,774</u>	<u>2,701,774</u>	<u>0</u>
8		Underground Storage Plant			
9	350.10	Land	0	0	0
10	350.20	Rights of Way	0	0	0
11	351.20	Compressor Station Structures	60,059	60,059	0
12	352.01	Wells Construction	0	0	0
13	352.02	Wells Equipment	0	0	0
14	352.10	Storage Leasehold and Rights	0	0	0
15	352.12	Other Leases	0	0	0
16	353.00	Lines	0	0	0
17	354.00	Compressor Station Equipment	0	0	0
18	355.00	Measuring & Regulating Equipment	0	0	0
19		Total Underground Storage Plant	<u>60,059</u>	<u>60,059</u>	<u>0</u>
20		Distribution Plant			
21	374.10	Land, City Gate/Main Line Industrial	0	0	0
22	374.20	Land, Other Distribution System	0	0	0
23	374.30	Land Rights, City Gate/Main Line	0	0	0
24	374.40	Land Rights, City Other Distribution System	627,354	627,354	0
25	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
26	374.50	Rights of Way	0	0	0
27	375.20	Structures, City Gate Measurement & Regulating	0	0	0
28	375.31	Structures, General Meas & Reg Local Gas	0	0	0
29	375.40	Structures, Regulating	531,526	531,526	0
30	375.60	Structures, Distribution Industrial M&R	0	0	0
31	375.70	Structures, Other Distribution System	100,400	100,400	0
32	375.71	Structures, Other Distribution System, Leased	10,510,666	10,510,666	0
33	375.80	Structures, Communication	0	0	0
34	376.00	Mains	47,642,307	47,642,307	0
35	376.08	Mains - CSL Replacements	0	0	0
36	376.25	BS & CI Replaced Total	2,040	2,040	0
37	378.10	Measuring & Regulating Equipment General	0	0	0
38	378.20	Measuring & Regulating Equipment Regulating	4,672,937	4,672,937	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2020 & December 31, 2021

Line No.	Account No.	Description	Construction Work	Construction Work	Construction Work
			In Progress Account 107	In Progress Account 107	In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	283,928	283,928	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	27,075	27,075	0
8	381.10	Auto Meter Reading Devices	29,205	29,205	0
9	382.00	Meter Installations	145,441	145,441	0
10	383.00	House Regulators	64,628	64,628	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	99,826	99,826	0
13	385.10	Industrial M&R Equipment. Large Volume	6,609	6,609	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	874,075	874,075	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	65,618,016	65,618,016	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	150,874	150,874	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	3,300	3,300	0
46		Bonus Accruals	1,414,505	1,414,505	0
47		Total General Plant	1,568,679	1,568,679	0
48		Total Plant	69,948,527	69,948,527	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2019 Amount (1) \$	11/30/2020 Amount (2) \$	12/31/2021 Amount (3) \$
1	Amortizable Plant	(15,252,177)	(18,775,398)	(20,150,735)
2	Underground Storage Plant	(4,156,210)	(4,453,656)	(4,773,935)
3	Distribution Plant	(464,829,567)	(486,762,584)	(532,671,508)
4	General Plant	(15,030,726)	(13,731,725)	(11,553,029)
5	Non Depreciable Plant	<u>(209,923)</u>	<u>(231,381)</u>	<u>(231,422)</u>
5	Total (Exhibit 105)	<u>(499,478,603)</u>	<u>(523,954,744)</u>	<u>(569,380,629)</u>
6	Intangible Plant, Misc. Clouds	(92,060)	(1,983,415)	(5,132,410)
7	Total Depreciation Reserve	<u><u>(499,570,663)</u></u>	<u><u>(525,938,159)</u></u>	<u><u>(574,513,039)</u></u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

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

Line No.	Month	Amount	Month	Amount
		\$		\$
1	Nov-19 Actual	1,158,708	Dec-20	1,188,238
2	Dec-19 Actual	1,161,069	Jan-20	1,133,759
3	Jan-20	1,107,836	Feb-21	1,134,062
4	Feb-20	1,108,132	Mar-21	1,141,127
5	Mar-20	1,115,035	Apr-21	1,142,239
6	Apr-20	1,116,122	May-21	1,151,521
7	May-20	1,125,192	Jun-21	1,172,800
8	Jun-20	1,145,984	Jul-21	1,155,385
9	Jul-20	1,128,967	Aug-21	1,165,105
10	Aug-20	1,138,465	Sep-21	1,170,737
11	Sep-20	1,143,968	Oct-21	1,206,718
12	Oct-20	1,179,126	Nov-21	1,209,658
13	Nov-20	<u>1,181,999</u>	Dec-21	<u>1,216,043</u>
14	Total	\$14,810,604		\$15,187,392
15	13 Month Average 11/30/2020	<u>\$1,139,277</u>	13 Month Average 12/31/2021	<u>\$1,168,261</u>
				<u>11/30/2020</u> <u>12/31/2021</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 19.			<u>2.0100%</u> <u>2.3400%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PREPAYMENTS
 AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
 DECEMBER 31, 2021

Accounts							
Ln. No.	Month	Prepaid Leases 16500000 (1)	Corp. Ins. 16521000 (2)	Medical LTD Ins. 16500010 (3)	Prepaid Ins. I/C 16520000 (4)	PUC, OCA, OSBA Fees 16503600 (5)	Total (6)
		\$	\$	\$	\$	\$	\$
1	Nov-19	2/ (69,369) 2/	1,651,113 2/	0 2/	966,000 2/	1,052,931 2/	3,600,676
2	Dec-19	2/ (75,010) 2/	1,807,491 2/	0 2/	784,785 2/	902,512 2/	3,419,778
3	Jan-20	75,781 3/	1,118,337 3/	13,300 3/	548,550 3/	959,995 3/	2,715,963
4	Feb-20	85,982 3/	1,132,168 3/	(7,267) 3/	703,946 3/	767,996 3/	2,682,825
5	Mar-20	85,859 3/	918,672 3/	7,980 3/	790,779 3/	575,997 3/	2,379,287
6	Apr-20	93,924 3/	738,525 3/	5,321 3/	630,309 3/	383,998 3/	1,852,077
7	May-20	77,681 3/	517,634 3/	2,660 3/	469,838 3/	191,999 3/	1,259,812
8	Jun-20	(332,494) 3/	345,500 3/	1 3/	326,224 3/	0 3/	339,231
9	Jul-20	71,759 3/	2,681,435 3/	1 3/	636,405 3/	0 3/	3,389,600
10	Aug-20	81,180 3/	2,494,578 3/	1 3/	742,989 3/	0 3/	3,318,748
11	Sep-20	93,184 3/	2,241,083 3/	1 3/	1,355,945 3/	1,380,979 3/	5,071,192
12	Oct-20	120,290 3/	1,945,112 3/	1 3/	1,170,276 3/	1,227,537 3/	4,463,216
13	Nov-20	(70,763) 3/	<u>1,684,301</u> 3/	<u>0</u> 3/	<u>985,417</u> 3/	<u>1,074,095</u> 3/	3,673,050
14	Total	\$238,005	\$19,275,949	\$21,999	\$10,111,463	\$8,518,039	38,165,455
15	13 Month Average Balance						<u>\$2,935,804</u>
16	Dec-20	(76,765) 3/	1,849,786 3/	0 3/	803,149 3/	923,631 3/	3,499,801
17	Jan-21	77,554 3/	1,144,506 3/	13,611 3/	561,386 3/	982,459 3/	2,779,516
18	Feb-21	87,994 3/	1,158,661 3/	(7,437) 3/	720,418 3/	785,967 3/	2,745,603
19	Mar-21	87,868 3/	940,169 3/	8,167 3/	809,283 3/	589,475 3/	2,434,962
20	Apr-21	96,122 3/	755,806 3/	5,446 3/	645,058 3/	392,984 3/	1,895,416
21	May-21	79,499 3/	529,747 3/	2,722 3/	480,832 3/	196,492 3/	1,289,292
22	Jun-21	(340,274) 3/	353,585 3/	1 3/	333,858 3/	0 3/	347,170
23	Jul-21	73,438 3/	2,744,181 3/	1 3/	651,297 3/	0 3/	3,468,917
24	Aug-21	83,080 3/	2,552,951 3/	1 3/	760,375 3/	0 3/	3,396,407
25	Sep-21	95,365 3/	2,293,524 3/	1 3/	1,387,674 3/	1,413,294 3/	5,189,858
26	Oct-21	123,105 3/	1,990,628 3/	1 3/	1,197,660 3/	1,256,261 3/	4,567,655
27	Nov-21	(72,419) 3/	1,723,714 3/	0 3/	1,008,476 3/	1,099,229 3/	3,759,000
28	Dec-21	(78,561) 3/	1,893,071 3/	0 3/	821,943 3/	945,244 3/	3,581,697
29	Total	\$236,006	\$19,930,329	\$22,514	\$10,181,409	\$8,585,036	38,955,294
30	13 Month Average Balance						<u>\$2,996,561</u>

Notes:

2/ Actual 2019 balances

11/30/2020 12/31/2021

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @
 See Exhibit No. 104, Schedule No. 2, Page 19.

2.0100% 2.3400%

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
December 31, 2021

Line No.	Month	Scheduled Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Scheduled Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)	
1	Nov-19	(78,730)	2.2329	(175,796)	2.2483	2,852,933	(6,414,248)	59,220,987	26,339,957	2.2483	
2	Dec-19	(37,991)	2.1462	(81,536)	2.2485	4,919,231	(11,060,892)	48,078,559	21,382,735	2.2485	
3	Jan-20	37,339	2.1462	80,137	2.2483	5,877,658	(13,214,738)	34,943,958	15,542,416	2.2483	
4	Feb-20	0	1.8272	-	2.2483	5,111,000	(11,491,061)	23,452,897	10,431,416	2.2483	
5	Mar-20	0	1.6474	-	2.2483	4,866,000	(10,940,228)	12,512,669	5,565,416	2.2483	
6	Apr-20	2,778,000	1.5725	4,368,405	2.0233	0	0	16,881,074	8,343,416	2.0233	
7	May-20	4,262,000	1.6302	6,947,912	1.8904	0	0	23,828,986	12,605,416	1.8904	
8	Jun-20	4,221,000	1.6951	7,155,017	1.8414	0	0	30,984,003	16,826,416	1.8414	
9	Jul-20	4,227,000	1.7668	7,468,264	1.8264	0	0	38,452,267	21,053,416	1.8264	
10	Aug-20	4,223,000	1.7960	7,584,508	1.8213	0	0	46,036,775	25,276,416	1.8213	
11	Sep-20	3,570,000	1.7939	6,404,223	1.8179	0	0	52,440,998	28,846,416	1.8179	
12	Oct-20	487,000	1.8215	887,071	1.8180	0	0	53,328,069	29,333,416	1.8180	
13	Nov-20	0	2.0216	-	1.8180	3,244,000	(5,897,592)	47,430,477	26,089,416	1.8180	
14	Dec-20	0	2.2752	-	1.8180	5,481,000	(9,964,458)	37,466,019	20,608,416	1.8180	
15	Jan-21	0	2.3479	-	1.8180	6,252,000	(11,366,136)	26,099,883	14,356,416	1.8180	
16	Feb-21	0	2.3158	-	1.8180	5,161,000	(9,382,698)	16,717,185	9,195,416	1.8180	
17	Mar-21	0	2.2340	-	1.8180	5,026,000	(9,137,268)	7,579,917	4,169,416	1.8180	
18	Apr-21	2,797,000	1.9520	5,459,744	1.8718	0	0	13,039,661	6,966,416	1.8718	
19	May-21	4,400,000	1.9357	8,517,080	1.8965	0	0	21,556,741	11,366,416	1.8965	
20	Jun-21	4,400,000	1.9711	8,672,840	1.9173	0	0	30,229,581	15,766,416	1.9173	
21	Jul-21	4,404,000	2.0113	8,857,765	1.9379	0	0	39,087,346	20,170,416	1.9379	
22	Aug-21	4,400,000	2.0153	8,867,320	1.9517	0	0	47,954,666	24,570,416	1.9517	
23	Sep-21	3,465,000	1.9986	6,925,149	1.9575	0	0	54,879,815	28,035,416	1.9575	
24	Oct-21	1,297,000	1.9986	2,592,184	1.9593	0	0	57,471,999	29,332,416	1.9593	
25	Nov-21	0	1.9986	-	1.9593	3,323,000	(6,510,754)	50,961,246	26,009,416	1.9593	
26	Dec-21	0	1.9986	-	1.9593	5,508,000	(10,791,824)	40,169,421	20,501,416	1.9593	
27	Twelve Month Average November 2020 ((Lns. 2 thru 13)/12)								35,697,561		
28	Twelve Month Average December 2021 ((Lns. 15 thru 26)/12)								33,812,288		

COLUMBIA GAS OF PENNSYLVANIA, INC
 DEFERRED INCOME TAXES
 BALANCE ENDING
 December 31, 2021

Line No.	Acct	Pro Forma Balance 11/30/2019 (1)	Pro Forma Balance 11/30/2020 (2)	Pro Forma Balance 12/31/2021 (3)	Reference
1	<u>Account 190 - Deferred Income Taxes</u>				
2	19001000 LIFO Inventory Adj - Federal	6,222,864	6,130,528	6,130,528	
3	19002000 LIFO Inventory Adj - State	3,288,863	3,240,062	3,240,062	
4	19001000 Capitalized Inventory - Fed	991,536	960,031	960,031	
5	19002000 Capitalized Inventory - St	524,039	507,388	507,388	
6	19005000 Cust. Advances - Fed	798,649	668,379	530,171	
7	19006000 Cust. Advances - St	422,096	353,247	280,202	
8	19005000 Federal Net Operating Loss	34,820,033	33,461,169	32,483,078	
9	19005000 Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	29,097,704	27,899,349	26,700,994	
10	Total Account 190	<u>76,165,784</u>	<u>73,220,153</u>	<u>70,832,454</u>	
11	<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
12	Various Excess Accelerated Tax Depreciation - Fed				
13	Total Account 282	<u>(462,810,087)</u>	<u>(474,638,417)</u>	<u>(484,295,647)</u>	
		<u>(462,810,087)</u>	<u>(474,638,417)</u>	<u>(484,295,647)</u>	
14	<u>Account 283 - Deferred Income Taxes - Other</u>				
15	28305000 Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0	
16	28306000 Legal Liability-Lease on G.O. Bldg. - St	0	0	0	
17	Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	
18	Total Accumulated Deferred Taxes	<u>(386,644,303)</u>	<u>(401,418,264)</u>	<u>(413,463,193)</u>	Exhibit 107, Pgs. 5 & 5a

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2021

Line No.	Month (1)	Acct-23500300 Other Deposits (2) \$	Acct-23500000 Security Deposits (3) \$	Total Account 235 (4) \$	Month (5)	Acct-23500300 Other Deposits (6) \$	Acct-23500000 Security Deposits (7) \$	Total Account 235 (8) \$
1	Nov-19	(140,000)	(3,266,498)	(3,406,498) 1/	Dec-20	(140,000)	(3,382,509)	(3,522,509)
2	Dec-19	(140,000)	(3,382,509)	(3,522,509) 1/	Jan-21	(140,000)	(3,105,326)	(3,245,326)
3	Jan-20	(140,000)	(3,105,326)	(3,245,326)	Feb-21	(140,000)	(3,055,514)	(3,195,514)
4	Feb-20	(140,000)	(3,055,514)	(3,195,514)	Mar-21	(140,000)	(3,011,401)	(3,151,401)
5	Mar-20	(140,000)	(3,011,401)	(3,151,401)	Apr-21	(140,000)	(2,971,040)	(3,111,040)
6	Apr-20	(140,000)	(2,971,040)	(3,111,040)	May-21	(140,000)	(3,003,243)	(3,143,243)
7	May-20	(140,000)	(3,003,243)	(3,143,243)	Jun-21	(140,000)	(3,051,650)	(3,191,650)
8	Jun-20	(140,000)	(3,051,650)	(3,191,650)	Jul-21	(140,000)	(3,066,470)	(3,206,470)
9	Jul-20	(140,000)	(3,066,470)	(3,206,470)	Aug-21	(140,000)	(3,050,318)	(3,190,318)
10	Aug-20	(140,000)	(3,050,318)	(3,190,318)	Sep-21	(140,000)	(3,086,014)	(3,226,014)
11	Sep-20	(140,000)	(3,086,014)	(3,226,014)	Oct-21	(140,000)	(3,156,033)	(3,296,033)
12	Oct-20	(140,000)	(3,156,033)	(3,296,033)	Nov-21	(140,000)	(3,266,498)	(3,406,498)
13	Nov-20	<u>(140,000)</u>	<u>(3,266,498)</u>	<u>(3,406,498)</u>	Dec-21	<u>(140,000)</u>	<u>(3,382,509)</u>	<u>(3,522,509)</u>
14	Total	(1,820,000)	(40,472,514)	(42,292,514)	Total	(1,820,000)	(40,588,525)	(42,408,525)
15	13 Month Average	<u>(140,000)</u>	<u>(3,113,270)</u>	<u>(3,253,270)</u>	13 Month Average	<u>(140,000)</u>	<u>(3,122,194)</u>	<u>(3,262,194)</u>

1/ Actual November 2019 & December 2019 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
December 31, 2021

Line No.	Month	Customer	Customer	Net
		Advances - Deposit	Advances - Deposit	252
		Account	(Post 12/31/99)	(3=1+2)
		<u>25200000</u>	Account	
		(1)	<u>18600400</u>	
		\$	(2)	\$
1	Nov-19	(4,225,188)	4,257,020	31,832
2	Nov-20	(4,206,256)	4,216,322	10,066
3	Dec-21	(4,206,256)	4,216,322	10,066

Note: November 2020 and December 2021 were based on December 2019 actual.