

Columbia Gas of Pennsylvania, Inc.
2021 General Rate Case
Docket No. R-2021-3024296
Standard Filing Requirements
Exhibits 1-3
Volume 1 of 10

EXHIBIT 1

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

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

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2019 and November 30, 2020.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2020</u> \$	<u>November 30, 2019</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	2,879,952,820	2,589,595,476
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	142,173,174	131,134,316
107	Construction Work in Progress - Gas	46,888,433	68,940,448
108	Accumulated Provision for Depreciation of Gas Plant in Service	(514,442,220)	(476,314,964)
111	Accumulated Provision for Depreciation of Other Gas Plant	(30,238,348)	(26,376,346)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>2,525,106,959</u>	<u>2,287,752,029</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	1,844,813	410,181
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	0	0
141	Other Accounts Receivable Sold	0	0
142	Customer Accounts Receivable	0	0
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	73,263,719	38,501,030
146	Receivables From Associated Companies	179,338	111,008
154	Plant Materials and Supplies	1,181,787	1,158,551
164	Gas Stored Underground	42,207,427	59,220,987
165	Prepayments	5,462,363	5,092,243
171	Interest and Dividends Receivable	0	0
173	Accrued Utility Revenue	0	0
174	Miscellaneous Current and Accrued Assets	1,955,668	1,353,763
175	Derivative Instruments - Current	0	0
182	Other Regulatory Assets - Current	4,271,642	7,122,985
	TOTAL CURRENT AND ACCRUED ASSETS	<u>130,622,306</u>	<u>113,226,298</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	20,715,048	20,214,952
128	Other Special Funds	5,767,982	3,679,393
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	0	0
146	Long Term I/C Receivable	0	0
171	Interest and Dividends Receivable	0	0
175	Derivative Instruments - Non-Current	0	0
182	Other Regulatory Assets - Non-Current	272,440,840	278,671,031
183	Preliminary Survey and Investigation Charges	6,809,205	4,817,639
184	Clearing Accounts	57,194	1,296
186	Miscellaneous Deferred Debits	3,978,651	5,507,955
190	Accumulated Deferred Income Taxes	119,226,959	124,000,822
191	Unrecovered Purchase Gas Costs	1,241,437	1,775,505
	TOTAL DEFERRED DEBITS	<u>430,237,317</u>	<u>438,668,593</u>
	TOTAL ASSETS AND OTHER DEBITS	<u><u>3,085,974,928</u></u>	<u><u>2,839,655,267</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2020</u> \$	<u>November 30, 2019</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	107,889,827	52,889,827
216	Earned Surplus	949,168,495	859,124,192
	TOTAL PROPRIETY CAPITAL	<u>1,102,186,122</u>	<u>957,141,819</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	895,515,000	785,515,000
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>895,515,000</u>	<u>785,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	0	0
231	Notes Payable	0	0
232	Accounts Payable	38,705,352	43,680,535
233	Notes Payable to Associated Companies	0	0
234	Payables to Associated Companies	162,472,025	153,810,660
235	Customer Deposits	3,500,935	3,406,498
236	Taxes Accrued	13,612,884	18,053,168
237	Interest Accrued	281,884	287,134
238	Dividends Declared	0	0
241	Tax Collections Payable	140,868	156,499
242	Miscellaneous Current and Accrued Liabilities	68,020,812	66,952,148
242	Rate Refunds	144,649	75,293
243	Obligations Under Capital Leases - Current	3,086,179	2,513,266
244	Price Risk Liability - Current	0	0
245	Derivative Inst Liab Hedges - Current	0	0
254	Current Regulatory Liabilities	0	0
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>289,965,587</u>	<u>288,935,201</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	3,843,732	4,225,188
253	Other Deferred Credits	6,946,448	5,658,060
254	Regulatory Liabilities - Long Term	222,396,189	248,143,965
255	Accumulated Deferred Investment Tax Credit	1,267,615	1,554,726
	TOTAL DEFERRED CREDITS	<u>234,453,984</u>	<u>259,581,939</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	25,287,515	27,087,751
228	Injuries and Damages Reserve	106,380	143,665
228	Pension and Post Retirement Benefits	352,601	3,916,474
228	Other Long-term Liability Vacation Banked	2,082,934	2,018,630
228	NC Payroll Taxes Cares Act	2,490,911	
234	Long-term I/C Payable	0	0
236	Long-term Taxes Payable	0	0
237	Long-term Interest Payable	0	0
244	Price Risk Liability - Non-Current	0	0
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>30,320,341</u>	<u>33,166,519</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	526,478,786	510,408,338
283	Other	7,055,109	4,906,452
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>533,533,895</u>	<u>515,314,790</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>3,085,974,928</u>	<u>2,839,655,267</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.					
Monthly Cash Balances December 2018 Through November 2020					
		Account 134			Account 136
		Special		Account 135	Temporary
Month	Account 131	Deposits		Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>		<u>Funds</u>	<u>Investments</u>
	\$	\$		\$	\$
Dec-18	3,928,067	0		2,550	0
Jan-19	4,792,367	0		2,550	0
Feb-19	3,873,890	0		2,550	0
Mar-19	3,868,858	0		2,550	161,072.90
Apr-19	2,995,884	0		2,550	60,360.49
May-19	2,333,717	0		2,550	0
Jun-19	1,666,560	0		2,550	0
Jul-19	1,627,180	0		2,550	0
Aug-19	1,708,057	0		2,550	0
Sep-19	2,617,118	0		2,550	0
Oct-19	1,456,087	0		2,550	0
Nov-19	410,181	0		2,550	0
Dec-19	2,099,205	0		2,550	0
Jan-20	2,041,018	0		2,550	0
Feb-20	2,294,930	0		2,550	0
Mar-20	1,752,172	0		2,550	511,817.84
Apr-20	1,086,894	0		2,550	375,954.75
May-20	1,135,529	0		2,550	317,961.65
Jun-20	940,850	0		2,550	229,469.17
Jul-20	837,712	0		2,550	0
Aug-20	862,595	0		2,550	0
Sept-20	683,842	0		2,550	0
Oct-20	956,135	0		2,550	0
Nov-20	1,844,813	0		2,550	0

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2020 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

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

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

Response:

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

	164/242		
Month	Beginning	Activity	Gas
<u>Year</u>	<u>Balance</u>	<u>164</u>	<u>Inventories</u>
	\$	\$	\$
Dec-19	59,220,987	(11,142,428)	48,078,559
Jan-20	48,078,559	(13,136,112)	34,942,447
Feb-20	34,942,447	(12,439,193)	22,503,254
Mar-20	22,503,254	(6,551,717)	15,951,537
Apr-20	15,951,537	3,345,509	19,297,046
May-20	19,297,046	3,005,593	22,302,639
Jun-20	22,302,639	2,632,153	24,934,792
Jul-20	24,934,792	6,122,358	31,057,150
Aug-20	31,057,150	7,173,081	38,230,231
Sep-20	38,230,231	4,390,217	42,620,448
Oct-20	42,620,448	2,633,461	45,253,909
Nov-20	45,253,909	(3,046,482)	42,207,427

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2020, are detailed below:

<u>Description</u>	<u>Balance</u> \$
Account 101 - Gas Plant In Service	2,879,952,820
Account 101 – Property Under Capital Lease	32,872,797
Account 106 - Completed Construction Not Classified - Gas	142,173,174
Account 107 - Construction Work In Progress - Gas	46,888,432
Account 117 - Gas Stored Underground - Non-Current	731,872
Account 123 - Investment in Subsidiary	20,715,048

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

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

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

Response:

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

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

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

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

Response:

Balances as of November 30, 2020:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	291,121
A/R - Sold	(10,416,516)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	6,629,690
Home Energy Assistance Program	294,925
AGL A/R	0
Transportation Customers	873,813
Purchase of Receivables	<u>2,326,966</u>
Total Account 143	<u>253,000</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	73,263,719

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

Balances as of November 30, 2020:

<u>Description</u>	<u>Balance</u> \$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(658,569)
Columbia Gas of Kentucky, Inc.	1,040
Columbia Gas of Ohio, Inc.	14,498
Columbia Gas of Maryland, Inc.	77,817
Columbia Gas of Massachusetts	178,595
Columbia Gas of Virginia, Inc.	(4,424)
NiSource Corporate Services	70,302
NiSource Inc.	330,678
Columbia Gas of Pennsylvania, Inc. Receivables	169,400
Total Account 146	<u>179,337</u>
 Total Accounts Receivable	 <u><u>73,696,056</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2018, 2019, 2020¹

			Beginning					Ending
Line	Date		Balance	Accrual	Charge-offs		Recoveries	Balance
			\$	\$	\$		\$	\$
1	2018		2,129,435	6,019,845	8,938,204		3,081,217	2,292,294
2	2019		2,292,294	5,277,945	9,246,695		3,326,631	1,650,174
3	2020		1,650,174	11,694,071	4,332,510		1,449,718	10,461,453

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

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

¹ Variations in amounts for 2020 as compared to prior years are caused mainly by extended moratoriums for shut-offs as a result of COVID-19. See *Emergency Order*, Docket No. M-2020-3019244 (issued March 13, 2020).

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2020</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	4,371,864
<u>Taxes</u>	1,171,795
<u>Other</u>	<u>(18,297)</u>
Total Prepayments	<u><u>5,462,362</u></u>

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

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

Response:

<u>Description</u>	Balances as of <u>November 30, 2020</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	1,181,787
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	42,207,427
<u>Account 165 – Prepayments for Taxes, Insurance & Other</u>	
	5,462,363
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	22,345
Exchange Gas Receivable - The value of GTS Banks owed to the Company	1,933,323
Total Account 174 - Miscellaneous Current Assets	1,955,668
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - Unamortized transition obligation	90,313
Deferred Pension Expense	844,977
DSIC Billed & Unbilled	1,124,037
Interest on Undercollection	66,352
USP Rider, Interest, Recoveries, Billed & Unbilled	(7,626,106)
Transfers to Liabilities	9,638,468
Other	133,601
Total Account 182 - Other Regulatory Assets - Current	4,271,642

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

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

Response:

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

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

<u>Account 123 - Investment in Subsidiary</u>	
Common Stock/APIC, Undistributed Retained Earnings	20,715,048
<u>Account 128 - Other Special Finds</u>	
<u>Deferred Charges - OPEB</u>	
The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	
	5,767,982
<u>Account 146 - Long Term I/C Receivable</u>	
This sub-account is used to record the long term receivable for OPEB costs.	
	179,338

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

Account 182 - Other Regulatory Assets – Non-Current (See
Exh. 1, Sch. 11 for Current Regulatory Assets)

Environmental Expenditures 7,234,510

OPEB - SFAS 106

This sub-account records long term portion. 142,996

SFAS 158 OPEB and Pension

This sub-account records long term portion. 26,864,778

Retirement Income Plan Expense – OCI

This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions. 5,950,048

Regulatory Effects of Adopting SFAS 96

This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate. 226,656,414

Deferred Depreciation – Capital Lease

3,310,016

Deferred Uncollectible Expense Relating to COVID-19

This sub-account is used to defer incremental uncollectible expenses resulting from the compliance with the *Emergency Order* issued on March 13, 2020, which prohibited utilities from terminating service during pendency of the of the *Emergency Proclamation* relating to the COVID-19 Pandemic, Docket No. M-2020-3019775.

2,282,078

Total Account 182 - Other Regulatory Assets – Non-
Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

272,440,840

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

Account 183 - Preliminary Survey and Investigation Charges

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

6,809,205

Account 184 - Clearing Accounts

57,549

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

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

131,885

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances.

3,846,766

Account 190 - Accumulated Deferred Income Tax

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

119,226,959

Account 191 - Unrecovered Purchased Gas Costs

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

1,241,437

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

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

Response:

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

Account 234 - Accounts Payable to Associated Companies	
	Balance As Of
	November 30, 2020
	\$
NiSource Inc. - Promissory Note Interest	21,798,784
NiSource Inc. - Money Pool Advances	131,913,971
NiSource Inc. – Money Pool Interest	21,013
NiSource Corporate Services Co.	146,442
Columbia Gas of Kentucky, Inc.	(294)
Columbia Gas of Ohio, Inc.	6,839
Columbia Gas of Maryland, Inc.	1,714
Columbia Gas of Virginia, Inc.	4,726
Total Account 234 – Accounts Payable to Associated Companies	153,893,196

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	Balances as of <u>Nov. 30, 2020</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	6,946,448
Total Account 253 - Other Deferred Credits	<u><u>6,946,448</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2020:

Reserve for Injuries and Damages	\$ <u>106,380</u>
Total Account 228.2	\$ 106,380

Reserve for Injuries and Damages:

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

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

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2020:

<u>Description</u>	<u>Balance</u> \$
<u>Insurance:</u>	
Account 24207500 Accrued Liability - Insurance	4,559,023
<u>Environmental:</u>	
Account 25303020 Environmental Expenditures	6,946,448
<u>Payroll Reserves:</u>	
Account 24200070 Accrued Liability - Severance	1,093,103
Account 24203200 Accrued Vacation – Prior Year	2,747,153
Account 24203201 Accrued Vacation – Current Year	4,369,811
Account 22830010 Banked Vacation	2,082,934
Account 22840030 Non-Current Payroll Taxes Cares Act	2,490,911
Capital Lease Obligation, Account 227 – Non-Current	25,287,515
Capital Lease Obligation, Account 243 - Current	3,086,179

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.
Unappropriated Retained Earnings

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Ended</u>
	\$	\$	\$	<u>11/30/2020</u>
				\$
Balance Beginning of Year	616,758,450	682,583,017	788,379,729	885,402,389
Credit:				
Balance Transferred From Income	<u>65,824,567</u>	<u>105,796,712</u>	<u>97,022,660</u>	<u>63,766,107</u>
Retained Earnings - Sub-total	682,583,017	788,379,729	885,402,389	949,168,496
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u>682,583,017</u>	<u>788,379,729</u>	<u>885,402,389</u>	<u>949,168,496</u>

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

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

Response:

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

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2020 and 2019, on pages 3 and 4 of 5, respectively.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2020 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	(3,787,879)
Account 19100200 (ACA Deferred/Demand)	9,533,206
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	1,729,125
Account 19100600 (Transporter Exchange)	196,236
Account 19100800 (Unbilled Revenues)	(9,328,606)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>1,241,437</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

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

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

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (8 = sum of 1 thru 7)
Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	1,061,946	(3,165,393)	0	2,954,920	48,632	(12,994,190)	0	(12,094,084)
January	(1,113,909)	(3,142,090)	0	66,628	(323,591)	(1,053,285)	0	(5,566,247)
February	(3,308,741)	(1,814,094)	0	(137,857)	(193,338)	4,651,324	0	(802,705)
March	878,698	2,955,724	0	(336,575)	(52,492)	(814,275)	0	2,631,079
April	289,834	3,834,553	0	(837,118)	(4,061)	(2,765,789)	0	517,419
May	753,576	2,957,187	0	814,972	140,304	(4,432,272)	0	233,768
June	(2,560,189)	(917,331)	0	(515,634)	44,319	960,937	0	(2,987,898)
July	(2,017,444)	(727,884)	0	157,883	208,365	3,164,666	0	785,587
August	(1,567,400)	1,949,866	0	(769,584)	139,860	1,450,248	0	1,202,990
September	(244,165)	2,944,113	0	364,826	(53,789)	(40,813)	0	2,970,171
October	1,279,448	3,007,773	0	704,651	(32,933)	(122,647)	0	4,836,292
November	(477,059)	(4,003,340)	0	(737,987)	(302,023)	2,667,489	0	(2,852,919)
Total by Activity	(7,025,405)	3,879,085	0	1,729,125	(380,746)	(9,328,606)	0	(11,126,547)

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

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

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2020.

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

EXHIBIT 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2020.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2020.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2020.

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

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

Response:

- a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2020	\$174,586,772
Future Test Year Present Rates November 30, 2021	\$149,884,080
Fully Projected Future Test Year Present Rates December 31, 2022	\$138,475,933
Proposed Rates December 31, 2022	\$210,633,351

- b. Rate of Return

Proforma Test Year Present Rates November 30, 2020	8.36%
Future Test Year Present Rates November 30, 2021	6.39%
Fully Projected Future Test Year Present Rates December 31, 2022	5.18%
Proposed Rates December 31, 2022	7.88%

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of other income used in tax calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

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

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

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at
present and proposed rates for the twelve months ended November
30, 2020.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books
at November 30, 2020.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2020

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year at @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	394,768,736	67,898,584	462,667,320	(13,571,809)	449,095,511
3	Fuel Revenues	Exhibit 3	129,745,998	27,178,574	156,924,572	-	156,924,572
4	Rider USP	Exhibit 3	20,942,161	5,013,171	25,955,332	-	25,955,332
5	Gas Procurement Charge	Exhibit 3	2,252,252	(1,897,014)	355,238	-	355,238
6	Merchant Function Charge	Exhibit 3	812,793	(60,705)	752,088	-	752,088
7	Rider CC	Exhibit 3	40,729	5,098	45,827	-	45,827
8	Pipeline Penalty Refund	Exhibit 3	23,753	(23,753)	-	-	-
9	Off System Sales Revenue	Exhibit 3	3,226,566	(3,226,566)	-	-	-
10	Late Payment Fees	Exhibit 3	502,806	734,332	1,237,138	-	1,237,138
11	Other Operating Revenues (Excl. Transportation)	Exhibit 3	11,584	(2)	11,582	-	11,582
12	Total Operating Revenues		552,327,378	95,621,718	647,949,096	(13,571,809)	634,377,288
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 3	129,745,998	27,178,574	156,924,572	-	156,924,572
15	Off System Sales Expense	Exhibit 3	3,226,566	(3,226,566)	-	-	-
16	Gas Used in Company Operations	Exhibit 4	(369,008)	369,008	-	-	-
17	Operating and Maintenance Expense	Exhibit 4	183,197,647	7,137,219	190,334,865	(175,284)	190,159,581
18	Depreciation and Amortization	Exhibit 5	72,771,708	6,182,960	78,954,668	-	78,954,668
19	Net Salvage Amortized	Exhibit 5	5,667,409	(1,227,629)	4,439,780	-	4,439,780
20	Taxes Other Than Income Taxes	Exhibit 6	3,362,482	255,896	3,618,378	-	3,618,378
21	Total Operating Revenue Deductions		397,602,802	36,669,461	434,272,263	(175,284)	434,096,979
22	Operating Income Before Income Taxes		154,724,576	58,952,258	213,676,833	(13,396,525)	200,280,309
23	Income Taxes	Exhibit 7	23,584,686	15,792,486	39,377,172	(3,447,630)	35,929,542
24	Investment Tax Credit	Exhibit 7	(287,111)	-	(287,111)	-	(287,111)
25	Operating Income		131,427,001	43,159,772	174,586,772	(9,948,895)	164,637,878
26	Rate Base	Exhibit 8	2,177,371,117	(88,057,950)	2,089,313,166		2,089,313,166
27	% Rate of Return Earned on Rate Base		6.04%		8.36%		7.88%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2020

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	2,089,313,166
2	Weighted Cost of Short &	
3	Long Term Debt	<u>1.930%</u>
4	Interest Expense	40,323,744

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2020

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	2,089,313,166
2	Return on Rate Base	7.88000%
3	Total Requirement	164,637,878
4	Less: Net Operating Income at Present Rates	<u>174,586,772</u>
5	Net Required	(9,948,895)
6	Revenue Conversion Factor	<u>1.36415240</u>
7	Gross Revenue Requirement	(13,571,809)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01291533
11	Income Before State Taxes	0.98708467
12	State Income Tax Effect Tax Rate	0.05993992
13	Less: State Income Tax	0.05916577
14	Income Before Federal Taxes	0.92791890
15	Less: Federal Tax @ 21%	<u>0.19486297</u>
16	Adjusted Operating Income	0.73305593
17	Revenue Conversion Factor	1.36415240

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2020

Line No.	Description	Reference	Amount
			(1) \$
1	Additional Revenue Requirement		(13,571,809)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(175,284)
4	Income Before State Income Tax	Ln 1 - Ln 3	(13,396,525)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	<u>(802,987)</u>
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(12,593,538)
8	Federal Income Taxes	Ln 7 x 21%	<u>(2,644,643)</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>(9,948,895)</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2020

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	427,816,462
Other Operating Revenue	124,510,916
Total Operating Revenue	552,327,378
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	315,801,203
Depreciation and Amortization Expense	78,439,117
Taxes Other Than Income Taxes	3,362,482
Total Operating Revenue Deductions	397,602,802
<u>Operating Income Before Taxes</u>	154,724,576
Income Taxes, Utility Operating Income	14,008,018
Provision For Deferred Income Taxes, Ut Opr Income	53,291,786
Prov. For Def Income Taxes - Credit, Ut Opr Income	(43,715,118)
Investment Tax Credit	(287,111)
Utility Operating Income	131,427,001
<u>Other Income</u>	
Interest Income	(161,527)
Allowance for Funds Used During Construction	844,021
Earnings of Subsidiary	500,096
Miscellaneous	(60,027)
Total Other Income	1,122,563
<u>Other Income Deductions</u>	
Donations	16,438
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	816,862
Total Other Income Deductions	833,299
<u>Taxes Applicable to Other Income and Deductions</u>	258,825
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Assocaiated Companies	42,040,011
Other Interest Expense	103,304
Interest - Borrowed Funds During Construction	(730,179)
Total Interest Charges	41,413,136
Net Income	90,044,303

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

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

Response: See Pages 2 through 8 of this Exhibit for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2019 and Twelve Months Ended November 30, 2020.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease)
		<u>November 30, 2019</u>	<u>November 30, 2020</u>	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	387,369,005	358,638,695	(28,730,310)
481	Commercial	83,219,438	67,784,890	(15,434,547)
481	Industrial	1,423,194	1,392,877	(30,317)
481	Other	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL GAS SERVICE REVENUE	472,011,636	427,816,462	(44,195,174)
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,080,703	502,806	(577,897)
488	Miscellaneous Service Revenue	225,882	(4,774)	(230,656)
489	Transportation of Gas	131,264,829	124,223,682	(7,041,147)
493	Rent from Gas Department Revenue	1,213	0	(1,213)
495	Other Gas Department Revenue	<u>3,334,922</u>	<u>(210,798)</u>	<u>(3,545,720)</u>
	TOTAL OTHER OPERATING REVENUE	<u>135,907,548</u>	<u>124,510,916</u>	<u>(11,396,632)</u>
	TOTAL OPERATING REVENUE	<u><u>607,919,184</u></u>	<u><u>552,327,378</u></u>	<u><u>(55,591,806)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease)
		November 30, 2019	November 30, 2020	
		\$	\$	\$
	<u>GAS PURCHASE EXPENSES</u>			
717	Liquified Petroleum Gas Expenses	82,540	12,265	(70,275)
801	Field Line Purchases	319,970	185,158	(134,812)
803	Transmission Line Purchases	147,192,371	107,809,294	(39,383,077)
804	City Gate Purchases	14,864,683	8,903,774	(5,960,910)
805	Other Gas Purchases	647,654	749,451	101,797
806	Exchange of Gas	177,646	(1,687,094)	(1,864,740)
807	Purchased Gas Expenses	1,008,256	1,168,185	159,929
808	Gas withdrawn from Storage	8,857,691	17,011,982	8,154,291
812	Gas Used for Company Buildings	(424,790)	(369,008)	55,782
813	Exchange Fees	0	0	0
	TOTAL GAS PURCHASE EXPENSES	172,726,022	133,784,007	(38,942,014)
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	0	0	0
817	Pipeline Expenses	0	0	0
818	Compressor Station Expenses	6,514	10,410	3,896
820	Measuring and Regulating Station Expenses	59,299	56,922	(2,376)
821	Purification-Dehydration Expenses	0	0	0
823	Gas Losses	2,024	1,579	(445)
825	Storage Well Realties	5,643	5,364	(278)
832	Wells	0	0	0
834	Compressor Station Equipment	0	0	0
836	Purification-Dehydration Equipment	0	0	0
845	LNG Fuel	9,530	(9,530)	(19,060)
	TOTAL UNDERGROUND STORAGE EXPENSES	83,009	64,745	(18,263)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease)
		November 30, 2019	November 30, 2020	
		\$	\$	\$
	<u>DISTRIBUTION EXPENSES - OPERATION</u>			
850	Op Superv_Eng-Gas Trans	0	11,945	11,945
852	Communication System Exp Scada	851	1,224	373
857	Measuring_Regulating Stn Exp	0	107	107
863				
870	Supervision and Engineering	12,634,262	7,446,410	(5,187,851)
871	Distribution Load Dispatching	230,210	270,800	40,590
874	Mains and Services Expenses	21,862,307	19,521,483	(2,340,825)
875	Measuring and Regulating Station Expenses - General	748,163	833,099	84,936
876	Measuring and Regulating Station Expenses - Industrial	345,295	343,001	(2,294)
878	Meters and House Regulators Expense	2,500,353	2,083,627	(416,726)
879	Customer Installations Expense	6,389,141	6,535,310	146,169
880	Other Expenses	4,462,791	3,931,639	(531,151)
881	Rents	19,870	24,287	4,418
	TOTAL DISTRIBUTION EXPENSES - OPERATION	49,193,241	41,002,931	(8,190,310)
	<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>			
863	Maint-Mains	0	120	120
885	Supervision and Engineering	147,660	153,738	6,077
886	Structures and Improvements	84,636	63,965	(20,671)
887	Mains	12,354,885	15,146,214	2,791,329
889	Measuring and Regulating Station Expenses - General	991,569	1,111,434	119,865
890	Measuring and Regulating Station Expenses - Industrial	153,564	149,670	(3,893)
892	Services	4,905,626	2,861,643	(2,043,983)
893	Meters and House Regulators	374,412	982,494	608,082
894	Other Equipment	1,031,583	1,317,465	285,883
	TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	20,043,935	21,786,744	1,742,809
	TOTAL DISTRIBUTION EXPENSES	69,237,176	62,789,675	(6,447,501)
	<u>CUSTOMER ACCOUNTS EXPENSES</u>			
901	Supervision	21	0	(21)
902	Meter Reading Expenses	718,911	636,863	(82,048)
903	Customer Records and Collections Expenses	8,196,315	6,737,988	(1,458,326)
904	Uncollectible Accounts	29,526,277	23,790,757	(5,735,520)
905	Miscellaneous Customer Accounts expenses	2,523	2,908	384
	TOTAL CUSTOMER ACCOUNTS EXPENSES	38,444,047	31,168,516	(7,275,531)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease)
		November 30, 2019	November 30, 2020	
		\$	\$	\$
	<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>			
907	Supervision	0	0	0
908	Customer Assistance	8,200,058	3,549,631	(4,650,427)
909	Informational / Instructional Advertising	162,352	317,827	155,475
910	Miscellaneous Customer Service and Information	1,474,787	1,448,044	(26,744)
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	9,837,197	5,315,501	(4,521,696)
	<u>SALES EXPENSE</u>			
911	Supervision	34,660	23,239	(11,421)
912	Demonstration	793,957	340,972	(452,985)
913	Advertising	210,390	11,749	(198,641)
916	Miscellaneous	0	0	0
	TOTAL SALES EXPENSE	1,039,008	375,960	(663,048)
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>			
920	Administrative and General Salaries	20,028,590	24,030,872	4,002,282
921	Office Supplies and Expenses	4,311,500	4,549,775	238,275
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	21,936,868	22,996,091	1,059,223
924	Property Insurance	57,561	210,977	153,415
925	Injuries and Damages	4,699,160	6,148,910	1,449,750
926	Employee Pensions and Benefits	5,273,982	12,571,082	7,297,100
928	Regulatory Commission Expenses	2,103,556	2,591,039	487,483
930	Miscellaneous General	842,842	884,142	41,300
931	Rent - General	5,829,006	4,941,661	(887,345)
932	Maintenance General Plant	3,633,581	3,377,720	(255,861)
935	Maint General Plant Electric	0	530	530
	TOTAL ADMINISTRATIVE AND GENERAL	68,716,646	82,302,799	13,586,153
	TOTAL OPERATION AND MAINTENANCE	360,083,104	315,801,203	(44,281,901)
403-405	Depreciation	71,245,117	78,439,117	7,194,000
408	Taxes Other Than Income Taxes	3,514,764	3,362,482	(152,282)
	Deductions Before Federal and State Income Taxes	434,842,985	397,602,802	(37,240,183)
	Net Utility Operating Income Before Income Taxes	173,076,199	154,724,576	(18,351,623)
409	Income Taxes: Federal	14,244,561	12,202,358	(2,042,203)
409	Income Taxes: State	4,213,377	1,805,660	(2,407,717)
410	Provision for Deferred Income Taxes - Federal	75,674,053	23,835,042	(51,839,011)
410	Provision for Deferred Income Taxes - State	20,124,668	29,456,744	9,332,076
411	Provision for Deferred Income Taxes - Credit	(89,695,496)	(44,002,229)	45,693,267
	Total Income Taxes	24,561,163	23,297,575	(1,263,588)
	Net Utility Operating Income	148,515,036	131,427,001	(17,088,035)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The decrease is primarily due to lower usage from warmer weather and lower gas cost rates for the 12 months ended November 2020. The Universal Service Plan ("USP") volumes also decreased with a slight decrease in rate for the 12 months ended November 2020.	(28,730,310)
ACCOUNT 481.1 - COMMERCIAL SALES	The decrease is primarily due to lower usage from warmer weather and lower gas cost rates for the 12 months ended November 2020.	(15,434,547)
ACCOUNT 481.2 INDUSTRIAL SALES	The change is immaterial.	(30,317)
ACCOUNT 481.3 OTHER	The change is immaterial.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue is due to fewer collections of late charges for the 12 months ended November 2020, primarily related to waived late charges due to COVID-19.	(577,897)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The decrease is due to increased miscellaneous revenue primarily from lower reconnect fees for the 12 months ended November 2020.	(230,656)
ACCOUNT 489 - TRANSPORTATION OF GAS	The decrease is primarily due to lower usage from warmer weather for the 12 months ended November 2020.	(7,041,147)
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	The change is immaterial.	(1,213)
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The decrease is primarily due to decreased unbilled revenue and decreased off system sales.	(3,545,720)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>(55,591,806)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The decrease is primarily due to a decrease in purchased gas cost recovery costs for the 12 months ended November 30, 2020, due to decreased prices, offset by an increase in storage withdrawals.	(38,942,014)
UNDERGROUND STORAGE EXPENSES	The change is immaterial.	(18,263)
DISTRIBUTION - OPERATION EXPENSES	The decrease is primarily due to decreases in corporate service billings, line locating and One Call services for mains and services expenses.	(8,190,310)
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to corrosion maintenance for cathodic protection, operation services and materials and equipment.	1,742,809
CUSTOMER ACCOUNTS EXPENSE	The decrease is primarily due to decreased customer records and collections expense labor and corporate services. The Universal Service Plan ("USP") volumes also decreased with a slight decrease in the rate for the 12 months ended November 2020.	(7,275,531)
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The decrease is primarily due to a decrease in the Universal Service Plan ("USP") volumes also a slight decrease in the rate for the 12 months ended November 2020.	(4,521,696)
SALES EXPENSE	The decrease is primarily due to decreased service corporation charges for demonstration and advertising.	(663,048)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to deferral of prepaid pension payments for employee pension and benefits in 2019, severance related to NiSource Next initiatives, insurance premiums and company 401k contributions partially offset by a decrease corporate incentive and profit sharing.	13,586,153
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<u>(44,281,901)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2019 AND NOVEMBER 30, 2020

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	7,194,000
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The decrease is primarily related to decreases in payroll taxes and property taxes.	(152,282)
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The decrease is primarily due to a decrease in income before taxes and a decrease in book vs. tax timing differences for property and gas inventory .	(4,449,920)
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and adjustment to excess deferred tax liability balance in 2019.	(42,506,935)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The increase is primarily due to book vs. tax timing differences for property, gas inventory and adjustment to excess deferred tax liability balance in 2019.	45,693,267
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<u>(17,088,035)</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2020:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	40,554,433
Unbilled Revenue	495xxxxx	(30,411,420)
Unbilled Revenue-Transportation	4893xxxx	(9,070,022)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 9,328,606
Unrecovered Purchased Gas Costs	19100800	(9,328,606)

Accounting Entries for November 30, 2019:

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

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

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

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

Response:

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

EXHIBIT 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2020 was 438,111.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2020. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2020.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2020, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2020, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

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

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

- (i) For each major classification of customers

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

Provide details of the method followed.

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

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

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

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

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

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

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

Line No.	Description	Bills (1) (Ex 3, Sch 1)	Volumes (2) Dth (Ex 3, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 3, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 3, Sch 10)
1	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,886,451	26,437,780.6	382,425,447	55,431,289	437,856,736
4	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
5	Small General Sales Service	300,148	7,438,556.3	74,601,439	9,462,838	84,064,277
6	Rate Schedule NSS - Negotiated Sales Service					
7	540,000 - 1,074,000 Therms	12	76,582.8	262,710	0	262,710
8	Rate Schedule LGSS - Large General Sales Service					
9	Large General Sales Service	1,066	950,987.9	7,240,353	943,677	8,184,030
10	Tariff Sales Summary by Rate Class					
11	Total Residential Sales Service	3,886,451	26,437,780.6	382,425,447	55,431,289	437,856,736
12	Total Small General Sales Service	300,148	7,438,556.3	74,601,439	9,462,838	84,064,277
13	Total Negotiated Sales Service	12	76,582.8	262,710	0	262,710
14	Total Large General Sales Service	<u>1,066</u>	<u>950,987.9</u>	<u>7,240,353</u>	<u>943,677</u>	<u>8,184,030</u>
15	Total Tariff Sales	4,187,677	34,903,907.6	464,529,949	65,837,804	530,367,753

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

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

Line No.	Description	Bills (1) (Ex 3, Sch 1)	Volumes (2) Dth (Ex 3, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 3, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 3, Sch 10)
1	<u>Distribution Service</u>					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	724,664	5,319,631.0	65,515,832	10,999,715	76,515,547
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	276,075	2,523,862.2	27,883,665	411,951	28,295,616
6	Rate Schedule SCD - Small Commercial Distribution (Choice)					
7	Small Commercial Distribution Service	115,129	3,070,806.7	24,556,501	3,845,968	28,402,469
8	Rate Schedule SGDS - Small General Distribution Service					
9	Small General Distribution Service	29,892	3,561,732.7	18,989,470	3,679,135	22,668,605
10	Rate Schedule SDS - Small Distribution Service					
11	Small Distribution Service	4,879	6,040,003.5	21,638,288	5,704,111	27,342,399
12	Rate Schedule LDS - Large Distribution Service					
13	Large Distribution Service	888	10,676,465.8	18,978,179	5,673,703	24,651,882
14	Rate Schedule MLDS - Main Line Distribution Service - Class I					
15	Main Line Distribution Service Class I	36	195,854.8	54,216	0	54,216
16	Rate Schedule MLDS - Main Line Distribution Service - Class II					
17	Main Line Distribution Service Class II	48	1,630,267.0	856,157	0	856,157
18	Rate Schedule Flexible Rate and Negotiated Contract Services					
19	Flex and Negotiated Contract Services	276	11,297,323.3	3,698,120	14,820	3,712,940
20	Distribution Service Summary by Rate Class					
21	Total Residential Distribution Service	1,000,739	7,843,493.2	93,399,497	11,411,666	104,811,163
22	Total Small General Distribution Service (SCD, SGDS)	145,021	6,632,539	43,545,971	7,525,103	51,071,074
23	Total Small Distribution Service (SDS)	4,879	6,040,004	21,638,288	5,704,111	27,342,399
24	Total Large Distribution Service	888	10,676,465.8	18,978,179	5,673,703	24,651,882
25	Total Main Line Distribution Service	84	1,826,121.8	910,373	0	910,373
26	Total Flex and Negotiated Contract Service	<u>276</u>	<u>11,297,323.3</u>	<u>3,698,120</u>	<u>14,820</u>	<u>3,712,940</u>
26	Total Distribution Service	1,151,887	44,315,947.0	182,170,428	30,329,403	212,499,831

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

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

Line No.	Description	Bills (1) (Ex 3, Sch 1)	Volumes (2) Dth (Ex 3, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 3, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 3, Sch 10)
1	Total Company Throughput by Rate Class					
2	Total Residential	4,887,190	34,281,273.8	475,824,944	66,842,955	542,667,899
3	Total Small Commercial & Industrial	450,048	20,111,099.2	139,785,698	22,692,052	162,477,750
4	Total Large Commercial & Industrial	<u>2,326</u>	<u>24,827,481.6</u>	<u>31,089,735</u>	<u>6,632,200</u>	<u>37,721,935</u>
5	Total Throughput	5,339,564	79,219,854.6	646,700,377	96,167,207	742,867,584
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,237,138	0	1,237,138
8	488 - Miscellaneous Service Revenues			(4,774)	0	(4,774)
9	493 - Rent from Gas Property			0	0	0
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			16,356	0	16,356
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,248,720	0	1,248,720
15	Total Company Revenue			647,949,096	96,167,207	744,116,303

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

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

Line No.	Acct No.	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ (Ex 3, Sch 8)	Test Year Rider USP (3) \$ (Ex 3, Sch 9)	Test Year Gas Proc. Charge (4) \$ (Ex 3, Sch 9)	Test Year Merchant Function Chrg (5) \$ (Ex 3, Sch 9)	Test Year Rider CC (6) \$ (Ex 3, Sch 9)	Test Year Pipeline/ Penalty Rfd (7) \$ (Ex 3, Sch 9)	Unbilled Revenue Adj. (8) \$	Weather Adjustment (9) \$ (Ex 3, Sch 4)	Adjustment To Reflect Annualization (10=11-(1-9)) \$	Annualized Base Revenue (11) \$ (Ex 3, Sch 1)
1		GAS SERVICE REVENUE											
2	480	Residential Sales Revenue	358,638,695	(91,945,239)	(17,103,795)	(1,696,827)	(766,581)	(22,240)	0	0	8,664,305	2,225,071	257,993,389
3	481	Comm/Ind Sales Revenue	69,177,767	(29,521,158)	0	(555,425)	(46,212)	(7,070)	(12,977)	0	1,790,927	8,593,169	49,419,021
4	495	Unbilled Revenue	(3,453,722)	2,692,184	253	0	0	0	0	761,285	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	424,362,740	(118,774,213)	(17,103,542)	(2,252,252)	(812,793)	(29,310)	(12,977)	761,285	10,455,232	10,818,240	307,412,410
7	487	Forfeited Discounts	502,806	0	0	0	0	0	0	0	0	734,332	1,237,138
8	488	Miscellaneous Service Rev	(4,774)	0	0	0	0	0	0	0	0	0	(4,774)
9	489	Transportation of Gas	123,530,352	(10,602,777)	(3,838,619)	0	0	(11,419)	(10,776)	0	4,489,125	41,699,025	155,254,910
10	489	Trans of Gas - Unbilled	693,330	0	0	0	0	0	0	(693,330)	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	3,226,566	(3,226,566)	0	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	16,358	0	0	0	0	0	0	0	0	(2)	16,356
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	127,964,639	(13,829,344)	(3,838,619)	0	0	(11,419)	(10,776)	(693,330)	4,489,125	42,433,354	156,503,630
18		TOTAL REVENUE	552,327,378	(132,603,557)	(20,942,161)	(2,252,252)	(812,793)	(40,729)	(23,753)	67,955	14,944,357	53,251,594	463,916,040
19		SALES VOL (Dth) Phy. Flow											
20		Residential Sales	25,043,959.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,187,509.3	206,312.0	26,437,780.6
21		Commercial Sales	7,882,342.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	372,828.7	29,275.9	8,284,447.5
22		Industrial Sales	183,763.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,084.0)	181,679.5
23		Unbilled Sales	(331,927.5)	0.0	0.0	0.0	0.0	0.0	0.0	331,927.5	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	32,778,138.2	0.0	0.0	0.0	0.0	0.0	0.0	331,927.5	1,560,338.0	233,503.9	34,903,907.6
26		TRANSPORTATION VOL (Dth) Phy. Flow											
27		Residential Transportation	7,493,283.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	350,210.2	0.0	7,843,493.2
28		Commercial Transportation	14,739,790.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	553,977.1	10,955.0	15,304,722.8
29		Industrial Transportation	21,144,158.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,573.0	21,167,731.0
30		Unbilled Transportation	67,987.2	0.0	0.0	0.0	0.0	0.0	0.0	(67,987.2)	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	43,445,218.9	0.0	0.0	0.0	0.0	0.0	0.0	(67,987.2)	904,187.3	34,528.0	44,315,947.0
32		TOTAL THROUGHPUT	76,223,357.1	0.0	0.0	0.0	0.0	0.0	0.0	263,940.3	2,464,525.3	268,031.9	79,219,854.6

[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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Line	Acct		Annualized	Annualized	Annualized	Annualized	Annualized	Annualized
No.	No.	Description	Base Revenue	Gas Cost	Rider	Gas Proc.	Merchant	Rider
			(1)	(2)	USP	Charge	Function Chrg	CC
			\$	\$	\$	\$	\$	\$
			(Exh 3 - Page 1)	(Ex 3, Sch 1)	(Ex 3, Sch 1)	(Ex 3, Sch 1)	(Ex 3, Sch 1)	(Ex 3, Sch 1)
								(7=1+2+3+4+5+6)
								\$
1 GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	257,993,389	101,817,181	21,607,598	269,665	711,176	26,438
3	481	Comm/Ind Sales Revenue	49,419,021	32,551,558	0	85,573	40,912	7,438
4	495	Unbilled Revenue	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	307,412,410	134,368,739	21,607,598	355,238	752,088	33,876
7	487	Forfeited Discounts	1,237,138	0	0	0	0	0
8	488	Miscellaneous Service Rev.	(4,774)	0	0	0	0	0
9	489	Transportation of Gas	155,254,910	22,555,833	4,347,734	0	0	11,951
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	16,356	0	0	0	0	0
16	496	Provision For Rate Refunds	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	156,503,630	22,555,833	4,347,734	0	0	11,951
18		TOTAL REVENUE	463,916,040	156,924,572	25,955,332	355,238	752,088	45,827
19 SALES VOL (Dth)								
20		Residential Sales	26,437,780.6	0.0	0.0	0.0	0.0	0.0
21		Commercial Sales	8,284,447.5	0.0	0.0	0.0	0.0	0.0
22		Industrial Sales	181,679.5	0.0	0.0	0.0	0.0	0.0
23		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0
24		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	34,903,907.6	0.0	0.0	0.0	0.0	0.0
26 TRANSPORTATION VOLUMES (Dth)								
27		Residential Transportation	7,843,493	0.0	0.0	0.0	0.0	0.0
28		Commercial Transportation	15,304,723	0.0	0.0	0.0	0.0	0.0
29		Industrial Transportation	21,167,731	0.0	0.0	0.0	0.0	0.0
30		Unbilled Transportation	0	0.0	0.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	44,315,947.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL THROUGHPUT	79,219,854.6	0.0	0.0	0.0	0.0	0.0

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

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

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,886,451		16.75	65,098,054	
3	Commodity Charge:					
4	All Gas Consumed		26,437,780.6	7.2962	192,895,335	
5	Rider USP - Universal Service Plan		26,437,780.6	0.8173	21,607,598	
6	Rider CC - Customer Choice		26,437,780.6	0.0010	26,438	
7	Gas Procurement Charge		26,437,780.6	0.0102	<u>269,665</u>	
8	Subtotal				279,897,090	
9	STAS				<u>0</u>	
10	Base Rate Revenue				279,897,090	
11	Gas Cost		26,437,780.6	3.8512	101,817,181	
12	Merchant Function Charge		<u>26,437,780.6</u>	0.0269	<u>711,176</u>	
13	Total Rate Schedule RSS	3,886,451	26,437,780.6		382,425,447	14.4651
14	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
15	Customer Charge:					
16	Less Than 6,440 Therms Annually	265,306		26.00	6,897,956	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		3,717,299.6	5.3932	20,048,140	
19	Rider CC - Customer Choice		3,717,299.6	0.0010	3,717	
20	Gas Procurement Charge		3,717,299.6	0.0102	<u>37,916</u>	
21	Subtotal				26,987,729	
22	STAS				<u>0</u>	
23	Base Rate Revenue				26,987,729	
24	Gas Cost		3,717,299.6	3.8512	14,316,064	
25	Merchant Function Charge		<u>3,717,299.6</u>	0.0055	<u>20,445</u>	
26	Total Rate Schedule SGSS ≤ 6,440	265,306	3,717,299.6		41,324,238	11.1167
27	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
28	Customer Charge:					
29	>6,440 to ≤ 64,400 Therms Annually	34,842		55.00	1,916,310	
30	Commodity Charge:					
31	>6,440 to ≤ 64,400 Therms Annually		3,721,256.7	4.5596	16,967,442	
32	Rider CC - Customer Choice		3,721,256.7	0.0010	3,721	
33	Gas Procurement Charge		3,721,256.7	0.0102	<u>37,957</u>	
34	Subtotal				18,925,430	
35	STAS				<u>0</u>	
36	Base Rate Revenue				18,925,430	
37	Gas Cost		3,721,256.7	3.8512	14,331,304	
38	Merchant Function Charge		<u>3,721,256.7</u>	0.0055	<u>20,467</u>	
39	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	34,842	3,721,256.7		33,277,201	8.9425
40	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
41	Customer Charge					
42	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
43	Commodity Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually		76,582.8	0.0937	<u>7,176</u>	
45	Subtotal		76,582.8		20,964	
46	STAS				<u>0</u>	
47	Base Rate Revenue				20,964	
48	Gas Cost - Commodity		76,582.8 (workpaper)		234,190	
49	Gas Cost - Demand		<u>660.0</u>		<u>7,556</u>	
50	Total Rate Schedule NSS	12	76,582.8		262,710	3.4304

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

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

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	567		265.00	150,255	
4	> 110,000 to ≤ 540,000 Therms Annually	475		874.00	415,150	
5	>540,000 to ≤ 1,074,000 Therms Annually	12		2,247.00	26,964	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		3,495.00	41,940	
7	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		6,740.00	0	
8	> 7,500,000 Therms Annually	0		9,985.00	0	
9	Commodity Charge:					
10	> 64,400 <= 110,000 Therms Annually		362,000.1	3.2666	1,182,510	
11	> 110,000 to ≤ 540,000 Therms Annually		554,012.9	3.0541	1,692,011	
12	>540,000 to ≤ 1,074,000 Therms Annually		23,567.3	1.7627	41,542	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		11,407.6	1.5636	17,837	
14	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.4032	0	
15	> 7,500,000 Therms Annually		0.0	0.8349	0	
16	Gas Procurement - ≤ 540,000 Therms Annually		916,013.0	0.0102	9,343	
17	Gas Procurement - > 540,000 Therms Annually		34,974.9	0.0102	357	
18	STAS - ≤ 540,000 Therms Annually				0	
19	STAS - > 540,000 Therms Annually				0	
20	Base Rate Revenue				3,577,909	
21	Gas Cost - ≤ 540,000 Therms Annually		916,013.0	3.8512	3,527,749	
22	Gas Cost - > 540,000 Therms Annually		34,974.9	3.8512	134,695	
23	Total Rate Schedule LGSS	1,066	950,987.9		7,240,353	7.6135

24	Tariff Sales Summary by Rate Class					
25	Base Rate Revenue				257,993,389	
26	STAS				0	
27	Rider USP				21,607,598	
28	Merchant Function Charge				711,176	
29	Gas Procurement Charge				269,665	
30	Rider CC				26,438	
31	Gas Cost				101,817,181	
32	Total Residential Sales	3,886,451	26,437,780.6		382,425,447	
33	Base Rate Revenue				45,829,848	
34	STAS				0	
35	Merchant Function Charge				40,912	
36	Gas Procurement Charge				75,873	
37	Rider CC				7,438	
38	Gas Cost				28,647,368	
39	Total Small General Sales	300,148	7,438,556.3		74,601,439	
40	Base Rate Revenue				20,964	
41	STAS				0	
42	Gas Cost				241,746	
43	Total Negotiated Sales	12	76,582.8		262,710	
44	Base Rate Revenue				3,568,209	
45	STAS				0	
46	Gas Procurement Charge				9,700	
47	Gas Cost				3,662,444	
48	Total Large General Sales	1,066	950,987.9		7,240,353	
49	Total Tariff Sales	4,187,677	34,903,907.6		464,529,949	

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Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
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Exhibit No. 3
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Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	724,664		16.75	12,138,122	
3	Commodity Charge:					
4	All Gas Consumed		5,319,631.0	7.2962	38,813,092	
5	Rider USP - Universal Service Plan		5,319,631.0	0.8173	4,347,734	
6	Rider CC		5,319,631.0	0.0010	5,320	
7	Subtotal				55,304,268	
8	STAS				0	
9	Base Rate Revenue				55,304,268	
10	Gas Cost		5,319,631.0	1.9196	<u>10,211,564</u>	
11	Total Rate Schedule RDS	724,664	5,319,631.0		65,515,832	12.3159
12	<u>Rate Schedule CAP - Residential Distribution Service CAP</u>					
13	Customer Charge	276,075		16.75	4,624,256	
14	Commodity Charge:					
15	All Gas Consumed		2,523,862.2	7.2962	<u>18,414,603</u>	
16	Subtotal				23,038,859	
17	STAS				0	
18	Base Rate Revenue				23,038,859	
19	Gas Cost		2,523,862.2	1.9196	<u>4,844,806</u>	
20	Total Rate Schedule CAP	276,075	2,523,862.2		27,883,665	11.0480
21	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
22	Customer Charge					
23	Less Than 6,440 Therms Annually	100,286		26.00	2,607,436	
24	Commodity Charge:					
25	Less Than 6,440 Therms Annually		1,479,436.7	5.3932	7,978,898	
26	Rider CC		1,479,436.7	0.0010	1,479	
27	Subtotal				10,587,813	
28	STAS				0	
29	Base Rate Revenue				10,587,813	
30	Gas Cost		<u>1,479,436.7</u>	1.9196	<u>2,839,927</u>	
31	Total Rate Schedule SCD ≤ 6,440 Therm	100,286	1,479,436.7		13,427,740	9.0763
32	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
33	Customer Charge					
34	>6,440 to ≤ 64,400 Therms Annually	14,843		55.00	816,365	
35	Commodity Charge:					
36	>6,440 to ≤ 64,400 Therms Annually		1,591,370.0	4.5596	7,256,011	
37	Rider CC		1,591,370.0	0.0010	1,591	
38	Subtotal				8,073,967	
39	STAS				0	
40	Base Rate Revenue				8,073,967	
41	Gas Cost		<u>1,591,370.0</u>	1.9196	<u>3,054,794</u>	
42	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,843	1,591,370.0		11,128,761	6.9932
43	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
44	Customer Charge:					
45	Less Than 6,440 Therms Annually	11,250		26.00	292,500	
46	Commodity Charge:					
47	Priority 1 - Aggregation					
48	Less Than 6,440 Therms Annually		45,958.1	5.2848	242,879	
49	All Other Aggregation					
50	Less Than 6,440 Therms Annually		<u>204,415.0</u>	5.2848	1,080,292	
51	Rider CC		250,373.1	0.0010	250	
52	Subtotal				1,615,921	
53	STAS				0	
54	Subtotal				1,615,921	
55	Priority 1 Gas Cost		45,958.1	2.2259	<u>102,298</u>	
56	Total Rate Schedule SGDS ≤ 6,440 Therms	11,250	250,373.1		1,718,219	6.8626

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

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Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	>6,440 to ≤ 64,400 Therms Annually	18,642		55.00	1,025,310	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		674,982.8	4.4514	3,004,618	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,636,376.8</u>	4.4514	11,735,568	
9	Rider CC		3,311,359.6	0.0010	3,311	
10	Subtotal				15,768,807	
11	STAS				<u>0</u>	
12	Subtotal				15,768,807	
13	Priority 1 Gas Cost		674,982.8	2.2259	<u>1,502,444</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	18,642	3,311,359.6		17,271,251	5.2158
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,240		265.00	593,600	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,639</u>		874.00	2,306,486	
19	Commodity Charge:	4,879				
20	> 64,400 to ≤ 110,000 Therms Annually		1,433,180.4	3.2666	4,681,627	
21	> 110,000 to ≤ 540,000 Therms Annually		4,589,634.1	3.0541	14,017,202	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,189.0</u>	2.2906	<u>39,373</u>	
23	Subtotal		6,040,003.5		21,638,288	
24	STAS				<u>0</u>	
25	Total Rate Schedule SDS	4,879	6,040,003.5		21,638,288	3.5825
26	<u>Rate Schedule LDS - Large Distribution Service</u>					
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	480		2,247.00	1,078,560	
29	>1,074,000 to ≤ 3,400,000 Therms Annually	324		3,495.00	1,132,380	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	72		6,740.00	485,280	
31	> 7,500,000 Therms Annually	<u>12</u>		9,985.00	<u>119,820</u>	
32	Total	888			2,816,040	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		2,916,538.4	1.7627	5,140,982	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,574,900.4	1.5636	7,153,314	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,126,805.0	1.4032	2,984,333	
37	> 7,500,000 Therms Annually		<u>1,058,222.0</u>	0.8349	<u>883,510</u>	
38	Total Deliveries		10,676,465.8		16,162,139	
39	Subtotal				18,978,179	
40	STAS				0	
41	Total Rate Schedule LDS	888	10,676,465.8		18,978,179	1.7776
42	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	24		469.34	11,264	
45	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
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	36			35,864	
50	Commodity Charge:					
51	All Gas Consumed		195,854.8	0.0937	18,352	
52	Subtotal				54,216	
53	STAS				<u>0</u>	
54	Total Rate Schedule MLDS - Class I	36	195,854.8		54,216	0.2768

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

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Schedule No. 1
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Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	12		7,322.00	87,864	
6	Total	48			235,320	
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		1,423,557.0	0.3874	551,486	
10	> 7,500,000 Therms Annually		206,710.0	0.3355	69,351	
11	Total Deliveries		1,630,267.0		620,837	
12	Subtotal				856,157	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	48	1,630,267.0		856,157	0.5252
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		26.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		55.00	1,980	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		874.00	20,976	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,247.00	26,964	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		3,495.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		6,740.00	0	
24	LDS > 7,500,000 Therms Annually	0		9,985.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
33	Total Flex Customer Charge	108			190,116	
34	Negotiated Contract Service Customer Charge:	168		(workpaper)	1,328,152	
35	Commodity Charge:					
36	All Gas Consumed		11,297,323.3	(workpaper)	2,179,852	
37	Subtotal				3,698,120	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	276	11,297,323.3		3,698,120	

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

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

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Bills</u> <u>(1)</u> <i>(Ex 3, Sch 2)</i>	<u>Volumes</u> <u>(2)</u> DTH <i>(Ex 3, Sch 3)</i>	<u>Base Rate</u> <u>(3)</u> \$/DTH	<u>Revenue</u> <u>(4)</u> \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				73,990,073
3	STAS				0
4	Rider USP				4,347,734
5	Rider CC				5,320
6	Gas Cost				<u>15,056,370</u>
7	Total Residential Distribution Service	1,000,739	7,843,493.2		93,399,497
8	Base Rate Revenue				36,039,877
9	STAS				0
10	Rider CC				6,631
11	Gas Cost				<u>7,499,463</u>
12	Total Small General Distribution Service (SCD, SGDS)	145,021	6,632,539.4		43,545,971
13	Base Rate Revenue				21,638,288
14	STAS				0
15	Total Small Distribution Service	4,879	6,040,003.5		21,638,288
16	Base Rate Revenue				18,978,179
17	STAS				0
18	Total Large Distribution Service	888	10,676,465.8		18,978,179
19	Base Rate Revenue				910,373
20	STAS				0
21	Total Main Line Distribution Service	84	1,826,121.8		910,373
22	Base Rate Revenue				3,698,120
23	STAS				0
24	Total Flexible Rate and Negotiated Contract Service	276	11,297,323.3		3,698,120
25	Total Distribution Service	1,151,887	44,315,947.0		182,170,428
26	Total Company Throughput	5,339,564	79,219,854.6		646,700,377
27	Other Operating Revenue				
28	487 - Forfeited Discounts				1,237,138
29	488 - Miscellaneous Service Revenues				(4,774)
30	493 - Rent from Gas Property				0
31	495 - Prior Yr. Rate Refund - Net.				0
32	495 - Off System Sales				0
33	495 - Other Gas Revenues - Other				16,356
34	496 - Provision For Rate Refunds				0
35	Total Other Operating Revenue				1,248,720
36	Total Company Revenue				647,949,096

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	Total Rate Schedule RSS	3,813,705	0	21,155	0	0	51,591	3,886,451
3	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,400 Therms Annually)</u>							
4	COMMERCIAL							
5	Less Than 6,440 Therms Annually	263,521	0	2,124	(2,160)	0	1,575	265,060
6	INDUSTRIAL							
7	Less Than 6,440 Therms Annually	<u>245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>246</u>
8	Total Rate Schedule SGSS ≤ 6,440 Therms	263,766	0	2,124	(2,160)	0	1,576	265,306
9	<u>Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)</u>							
10	COMMERCIAL							
11	>6,440 to ≤ 64,400 Therms Annually	34,273	0	0	0	0	95	34,368
12	INDUSTRIAL							
13	>6,440 to ≤ 64,400 Therms Annually	<u>472</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>474</u>
14	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	34,745	0	0	0	0	97	34,842
15	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
16	COMMERCIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
18	INDUSTRIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	Total Rate Schedule NSS	12	0	0	0	0	0	12
21	<u>Rate Schedule LGSS - Large General Sales Service</u>							
22	COMMERCIAL							
23	> 64,400 <= 110,000 Therms Annually	506	0	0	0	0	1	507
24	> 110,000 to ≤ 540,000 Therms Annually	431	1	0	0	0	2	434
25	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
28	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
29	Total Commercial Bills Under LGSS	961	1	0	0	0	3	965
30	INDUSTRIAL							
31	> 64,400 <= 110,000 Therms Annually	66	(6)	0	0	0	0	60
32	> 110,000 to ≤ 540,000 Therms Annually	43	(2)	0	0	0	0	41
33	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
34	> 1,074,000 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37	Total Industrial Bills Under LGSS	109	(8)	0	0	0	0	101
38	Total Rate Schedule LGSS	1,070	(7)	0	0	0	3	1,066
39	<u>Tariff Sales Summary by Customer Class</u>							
40	Total Residential Sales	3,813,705	0	21,155	0	0	51,591	3,886,451
41	Total Commercial Sales	298,767	1	2,124	(2,160)	0	1,673	300,405
42	Total Industrial Sales	<u>826</u>	<u>(8)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>821</u>
43	Total Tariff Sales	4,113,298	(7)	23,279	(2,160)	0	53,267	4,187,677

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	Total Rate Schedule RDS	720,294	0	0	0	0	4,370	724,664
3	<u>Rate Schedule CAP - Residential Distribution Service CAP</u>							
4	Total Rate Schedule CAP	273,084	0	0	0	0	2,991	276,075
5	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>							
6	Less Than 6,440 Therms Annually	99,947	0	0	0	0	339	100,286
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>							
8	>6,440 to ≤ 64,400 Therms Annually	<u>14,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>14,843</u>
9	Total Rate Schedule SCD	114,756	0	0	0	0	373	115,129
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>							
11	COMMERCIAL							
12	Less Than 6,440 Therms Annually	<u>11,143</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>11,166</u>
13	Total Commercial Bills Under SGDS	11,143	0	0	0	0	23	11,166
14	INDUSTRIAL							
15	Less Than 6,440 Therms Annually	<u>84</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84</u>
16	Total Industrial Bills Under SGDS	84	0	0	0	0	0	84
17	Total Rate Schedule SGDS ≤ 6,440 Therms	11,227	0	0	0	0	23	11,250
18	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
19	COMMERCIAL							
20	>6,440 to ≤ 64,400 Therms Annually	<u>18,130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68</u>	<u>18,198</u>
21	Total Commercial Bills Under SGDS	18,130	0	0	0	0	68	18,198
22	INDUSTRIAL							
23	>6,440 to ≤ 64,400 Therms Annually	<u>444</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>444</u>
24	Total Industrial Bills Under SGDS	444	0	0	0	0	0	444
25	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	18,574	0	0	0	0	68	18,642
26	<u>Rate Schedule SDS - Small Distribution Service</u>							
27	COMMERCIAL							
28	> 64,400 to ≤ 110,000 Therms Annually	2,093	0	0	0	0	1	2,094
29	>110,000 to ≤ 540,000 Therms Annually	<u>1,740</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>1,762</u>
30	Total Commercial Bills Under SDS	3,833	12	0	0	0	11	3,856
31	<u>Rate Schedule SDS - Small Distribution Service</u>							
32	INDUSTRIAL							
33	> 64,400 to ≤ 110,000 Therms Annually	144	2	0	0	0	0	146
34	> 110,000 to ≤ 540,000 Therms Annually	864	0	0	0	0	1	865
35	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
36	Total Industrial Bills Under SDS	1,020	2	0	0	0	1	1,023
37	Total Rate Schedule SDS	4,853	14	0	0	0	12	4,879

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	<u>Rate Schedule LDS - Large Distribution Service</u>							
2	COMMERCIAL							
3	> 540,000 to ≤ 1,074,000 Therms Annually	180	0	0	0	0	0	180
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	288	0	0	0	0	0	288
8	INDUSTRIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	300	0	0	0	0	0	300
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	216	0	0	0	0	0	216
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	72	0	0	0	0	0	72
12	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
13	Total Industrial Bills Under LDS	600	0	0	0	0	0	600
14	Total Rate Schedule LDS	888	0	0	0	0	0	888
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
16	COMMERCIAL							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	INDUSTRIAL							
24	> 274,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
28	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	Total Industrial Bills Under MLDS-I	24	0	0	0	0	0	24
30	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
32	COMMERCIAL							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
40	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
41	Total Industrial Bills Under MLDS-II	48	0	0	0	0	0	48
42	Total Rate Schedule MLDS - Class II	48	0	0	0	0	0	48

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
			New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule Flex and NCS							
2	COMMERCIAL							
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0
19	Negotiated Contract Services	24	0	0	0	0	0	24
20	Total Commerical Bills Under Flex and NCS	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	1	(1)	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	144	0	0	0	0	0	144
39	Total Industriall Bills Under Flex and NCS	181	(1)	0	0	0	0	180
40	Total Flex and NCS Bills	277	(1)	0	0	0	0	276
41	Distribution Service Summary by Customer Class							
42	Total Residential	993,378	0	0	0	0	7,361	1,000,739
43	Total Commercial	148,258	12	0	0	0	475	148,745
44	Total Industrial	2,401	1	0	0	0	1	2,403
45	Total Distribution Service	1,144,037	13	0	0	0	7,837	1,151,887
46	Total Company Throughput	5,257,335	6	23,279	(2,160)	0	61,104	5,339,564

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

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

Line No.	Description	Physical Flow (1)	Weather Adj (2) (Ex 3, Sch 4)	Industrial & Lg Com Adj (3) (Ex 3, Sch 5)	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) (Ex 3, Sch 5)	Attrition (5) (Ex 3, Sch 5)		
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	All Gas Consumed	25,043,959.3	1,187,509.3	0.0	206,312.0	0.0	0.0	26,437,780.6
3	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
4	COMMERCIAL							
5	Less Than 6,440 Therms Annually	3,503,134.9	177,965.3	0.0	134,305.0	(105,037.0)	0.0	3,710,368.2
6	INDUSTRIAL							
7	Less Than 6,440 Therms Annually	<u>6,931.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,931.4</u>
8	Total Rate Schedule SGSS < 6,440 Therms	3,510,066.3	177,965.3	0.0	134,305.0	(105,037.0)	0.0	3,717,299.6
9	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
10	COMMERCIAL							
11	>6,440 to ≤ 64,400 Therms Annually	3,484,003.1	160,815.1	0.0	0.0	0.0	0.0	3,644,818.2
12	INDUSTRIAL							
13	>6,440 to ≤ 64,400 Therms Annually	<u>76,438.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>76,438.5</u>
14	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,560,441.6	160,815.1	0.0	0.0	0.0	0.0	3,721,256.7
15	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
16	COMMERCIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	74,380.0	2,202.8	0.0	0.0	0.0	0.0	76,582.8
18	INDUSTRIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Total Rate NSS	74,380.0	2,202.8	0.0	0.0	0.0	0.0	76,582.8
21	<u>Rate Schedule LGSS - Large General Sales Service</u>							
22	COMMERCIAL							
23	> 64,400 <= 110,000 Therms Annually	318,913.8	11,001.6	0.0	0.0	0.0	0.0	329,915.4
24	> 110,000 to ≤ 540,000 Therms Annually	468,311.1	19,469.0	7.9	0.0	0.0	0.0	487,788.0
25	>540,000 to ≤ 1,074,000 Therms Annually	22,977.0	590.3	0.0	0.0	0.0	0.0	23,567.3
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	10,623.0	784.6	0.0	0.0	0.0	0.0	11,407.6
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29	Total Commercial LGSS	820,824.9	31,845.5	7.9	0.0	0.0	0.0	852,678.3
29	<u>Rate Schedule LGSS - Large General Sales Service</u>							
30	INDUSTRIAL							
31	> 64,400 <= 110,000 Therms Annually	33,693.7	0.0	(1,609.0)	0.0	0.0	0.0	32,084.7
32	> 110,000 to ≤ 540,000 Therms Annually	66,699.9	0.0	(475.0)	0.0	0.0	0.0	66,224.9
33	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	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	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>	<u>0.0</u>
37	Total Industrial LGSS	100,393.6	0.0	(2,084.0)	0.0	0.0	0.0	98,309.6
38	Total Rate Schedule LGSS	921,218.5	31,845.5	(2,076.1)	0.0	0.0	0.0	950,987.9

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental New Const. (4) <i>(Ex 3, Sch 5)</i>	Customers Attrition (5) <i>(Ex 3, Sch 5)</i>	Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
1 Tariff Sales Summary by Customer Class								
2	Total Residential Sales	25,043,959.3	1,187,509.3	0.0	206,312.0	0.0	0.0	26,437,780.6
3	Total Commercial Sales	7,882,342.9	372,828.7	7.9	134,305.0	(105,037.0)	0.0	8,284,447.5
4	Total Industrial Sales	<u>183,763.5</u>	<u>0.0</u>	<u>(2,084.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>181,679.5</u>
5	Total Tariff Sales	33,110,065.7	1,560,338.0	(2,076.1)	340,617.0	(105,037.0)	0.0	34,903,907.6
6 Rate Schedule RDS - Residential Distribution Service (Choice)								
7	Total Rate Schedule RDS	5,079,708.9	239,922.1	0.0	0.0	0.0	0.0	5,319,631.0
8 Rate Schedule CAP - Residential Sales Service CAP								
9	All Gas Consumed	2,413,574.1	110,288.1	0.0	0.0	0.0	0.0	2,523,862.2
10 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
11	Less Than 6,440 Therms Annually	1,406,942.0	72,494.7	0.0	0.0	0.0	0.0	1,479,436.7
12 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
13	>6,440 to ≤ 64,400 Therms Annually	<u>1,522,170.3</u>	<u>69,199.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,591,370.0</u>
14	Total Rate Schedule SCD	2,929,112.3	141,694.4	0.0	0.0	0.0	0.0	3,070,806.7
15 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
16 C O M M E R C I A L								
17	Priority 1 - Aggregation							
18	Less Than 6,440 Therms Annually	44,192.2	1,765.9	0.0	0.0	0.0	0.0	45,958.1
19	All Other - Aggregation							
20	Less Than 6,440 Therms Annually	<u>191,670.2</u>	<u>10,413.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>202,084.0</u>
21	Total Commercial SGDS	235,862.4	12,179.7	0.0	0.0	0.0	0.0	248,042.1
22 I N D U S T R I A L								
23	Priority 1 - Aggregation							
24	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	All Other - Aggregation							
26	Less Than 6,440 Therms Annually	<u>2,331.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,331.0</u>
27	Total Industrial SGDS	2,331.0	0.0	0.0	0.0	0.0	0.0	2,331.0
28	Total Rate Schedule SGDS ≤ 6,440 Therms	238,193.4	12,179.7	0.0	0.0	0.0	0.0	250,373.1
29 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
30 C O M M E R C I A L								
31	Priority 1 - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	649,693.1	25,289.7	0.0	0.0	0.0	0.0	674,982.8
33	All Other - Aggregation							
34	>6,440 to ≤ 64,400 Therms Annually	<u>2,409,197.5</u>	<u>110,837.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,520,034.8</u>
35	Total Commercial SGDS	3,058,890.6	136,127.0	0.0	0.0	0.0	0.0	3,195,017.6
36 I N D U S T R I A L								
37	Priority 1 - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	All Other - Aggregation							
40	>6,440 to ≤ 64,400 Therms Annually	<u>116,342.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>116,342.0</u>
41	Total Industrial SGDS	116,342.0	0.0	0.0	0.0	0.0	0.0	116,342.0
42	Total Rate Schedule SGDS > 6,440 to≤ 64,400 Therms	3,175,232.6	136,127.0	0.0	0.0	0.0	0.0	3,311,359.6

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Line No.	Description	Physical Flow (1)	Weather Adj (2) (Ex 3, Sch 4)	Industrial & Lg Com Adj (3) (Ex 3, Sch 5)	Incremental Customers New Const. Attrition (4) (5) (Ex 3, Sch 5) (Ex 3, Sch 5)		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
1	<u>Rate Schedule SDS - Small Distribution Service</u>							
2	COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,296,137.1	54,916.3	0.0	0.0	0.0	0.0	1,351,053.4
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,674,374.3</u>	<u>91,023.8</u>	<u>11,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,776,398.1</u>
5	Total Commercial SDS	3,970,511.4	145,940.1	11,000.0	0.0	0.0	0.0	4,127,451.5
6	INDUSTRIAL							
7	> 64,400 to ≤ 110,000 Therms Annually	84,054.0	0.0	(1,927.0)	0.0	0.0	0.0	82,127.0
8	> 110,000 to ≤ 540,000 Therms Annually	1,787,736.0	0.0	25,500.0	0.0	0.0	0.0	1,813,236.0
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>17,189.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,189.0</u>
10	Total Industrial SDS	1,888,979.0	0.0	23,573.0	0.0	0.0	0.0	1,912,552.0
11	Total Rate Schedule SDS	5,859,490.4	145,940.1	34,573.0	0.0	0.0	0.0	6,040,003.5
12	<u>Rate Schedule LDS - Large Distribution Service</u>							
13	COMMERCIAL							
14	> 540,000 to ≤ 1,074,000 Therms Annually	1,117,686.0	28,234.4	0.0	0.0	0.0	0.0	1,145,920.4
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,383,809.0	31,765.4	0.0	0.0	0.0	0.0	1,415,574.4
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	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>	<u>0.0</u>
18	Total Commercial LDS	2,501,495.0	59,999.8	0.0	0.0	0.0	0.0	2,561,494.8
19	INDUSTRIAL							
20	> 540,000 to ≤ 1,074,000 Therms Annually	1,770,618.0	0.0	0.0	0.0	0.0	0.0	1,770,618.0
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,159,326.0	0.0	0.0	0.0	0.0	0.0	3,159,326.0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,126,805.0	0.0	0.0	0.0	0.0	0.0	2,126,805.0
23	> 7,500,000 Therms Annually	<u>1,058,222.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,058,222.0</u>
24	Total Industrial LDS	8,114,971.0	0.0	0.0	0.0	0.0	0.0	8,114,971.0
25	Total Rate Schedule LDS	10,616,466.0	59,999.8	0.0	0.0	0.0	0.0	10,676,465.8
26	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
27	COMMERCIAL							
28	Total Commercial MLDS - Class I	92,898.0	2,926.8	0.0	0.0	0.0	0.0	95,824.8
29	INDUSTRIAL							
30	Total Industrial MLDS - Class I	<u>100,030.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>100,030.0</u>
31	Total Rate Schedule MLDS - Class I	192,928.0	2,926.8	0.0	0.0	0.0	0.0	195,854.8
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	0.0	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	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>	<u>0.0</u>
37	Total Commercial MLDS - Class II	0.0	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	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,423,557.0	0.0	0.0	0.0	0.0	0.0	1,423,557.0
41	> 7,500,000 Therms Annually	<u>206,710.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>206,710.0</u>
42	Total Industrial MLDS - Class II	1,630,267.0	0.0	0.0	0.0	0.0	0.0	1,630,267.0
43	Total Rate Schedule MLDS - Class II	1,630,267.0	0.0	0.0	0.0	0.0	0.0	1,630,267.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
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Exhibit No. 3
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Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books Adjusted (7 = 1 to 6)
		Flow (1)	Adj (2) (Ex 3, Sch 4)	& Lg Com Adj (3) (Ex 3, Sch 5)	New Const. (4) (Ex 3, Sch 5)	Attrition (5) (Ex 3, Sch 5)	Schedule Change (6)	
1	<u>Rate Schedule Flex and NCS</u>							
2	COMMERCIAL							
3	Total Commercial Flex and NCS	1,951,021.0	55,109.3	(45.0)	0.0	0.0	0.0	2,006,085.3
4	INDUSTRIAL							
5	Total Industrial Flex and NCS	<u>9,291,238.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,291,238.0</u>
6	Total Rate Schedule Flex and NCS	11,242,259.0	55,109.3	(45.0)	0.0	0.0	0.0	11,297,323.3
7	Distribution Service Summary by Customer Class							
8	Total Residential	7,493,283.0	350,210.2	0.0	0.0	0.0	0.0	7,843,493.2
9	Total Commercial	14,739,790.7	553,977.1	10,955.0	0.0	0.0	0.0	15,304,722.8
10	Total Industrial	<u>21,144,158.0</u>	<u>0.0</u>	<u>23,573.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>21,167,731.0</u>
11	Total Distribution Service	43,377,231.7	904,187.3	34,528.0	0.0	0.0	0.0	44,315,947.0
12	Total Company Throughput	76,487,297.4	2,464,525.3	32,451.9	340,617.0	(105,037.0)	0.0	79,219,854.6

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2020

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

Line No.	Description	Physical Flow (1) Dth (Ex 3, Sch 3)	Normalized (2) Dth Workpapers	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	R E S I D E N T I A L					
3	All Gas Consumed	25,043,959.3	26,231,468.6	1,187,509.3	7.2962	8,664,305
4	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
5	C O M M E R C I A L					
6	Less Than 6,440 Therms Annually	3,503,134.9	3,681,100.2	177,965.3	5.3932	959,802
7	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
8	C O M M E R C I A L					
9	>6,440 to ≤ 64,400 Therms Annually	3,484,003.1	3,644,818.2	160,815.1	4.5596	733,253
10	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
11	C O M M E R C I A L					
12	> 540,000 to ≤ 1,074,000 Therms Annually	74,380.0	76,582.8	2,202.8	0.0937	206
13	<u>Rate Schedule LGSS - Large General Sales Service</u>					
14	C O M M E R C I A L					
15	> 64,400 <= 110,000 Therms Annually	318,913.8	329,915.4	11,001.6	3.2666	35,938
16	> 110,000 to ≤ 540,000 Therms Annually	468,311.1	487,780.1	19,469.0	3.0541	59,460
17	>540,000 to ≤ 1,074,000 Therms Annually	22,977.0	23,567.3	590.3	1.7627	1,041
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	10,623.0	11,407.6	784.6	1.5636	1,227
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.4032	0
20	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.8349	0
21	Tariff Sales Summary by Customer Class					
22	Total Residential Sales	25,043,959.3	26,231,468.6	1,187,509.3		8,664,305
23	Total Commercial Sales	7,882,342.9	8,255,171.6	372,828.7		1,790,927.0

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2020

Schedule No. 4
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Witness: M.J. Bell

Line No.	Description	Physical Flow (1) Dth (Ex 3, Sch 3)	Normalized (2) Dth Workpapers	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	5,079,708.9	5,319,631.0	239,922.1	7.2962	1,750,520
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,413,574.1	2,523,862.2	110,288.1	7.2962	804,684
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	1,406,942.0	1,479,436.7	72,494.7	5.3932	390,978
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	1,522,170.3	1,591,370.0	69,199.7	4.5596	315,523
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	44,192.2	45,958.1	1,765.9	5.2848	9,332
17	All Other - Aggregation					
18	Less Than 6,440 Therms Annually	<u>191,670.2</u>	<u>202,084.0</u>	<u>10,413.8</u>	5.2848	<u>55,035</u>
19	Total Commercial SGDS < 6,440	235,862.4	248,042.1	12,179.7		64,367.0
20	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
21	COMMERCIAL					
22	Priority 1 - Aggregation					
23	>6,440 to ≤ 64,400 Therms Annually	649,693.1	674,982.8	25,289.7	4.4514	112,575
24	All Other - Aggregation					
25	>6,440 to ≤ 64,400 Therms Annually	<u>2,409,197.5</u>	<u>2,520,034.8</u>	<u>110,837.3</u>	4.4514	<u>493,381</u>
26	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,058,890.6	3,195,017.6	136,127.0		605,956.0
27	<u>Rate Schedule SDS - Small Distribution Service</u>					
28	COMMERCIAL					
29	> 64,400 to ≤ 110,000 Therms Annually	1,296,137.1	1,351,053.4	54,916.3	3.2666	179,390
30	> 110,000 to ≤ 540,000 Therms Annually	<u>2,674,374.3</u>	<u>2,765,398.1</u>	<u>91,023.8</u>	3.0541	<u>277,996</u>
31	Total Commercial SDS	3,970,511.4	4,116,451.5	145,940.1		457,386

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2020

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

Line No.	Description	Physical Flow (1) Dth (Ex 3, Sch 3)	Normalized (2) Dth Workpapers	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	1,117,686.0	1,145,920.4	28,234.4	1.7627	49,769
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,383,809.0	1,415,574.4	31,765.4	1.5636	49,668
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.4032	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.8349	<u>0</u>
7	Total Commercial LDS	2,501,495.0	2,561,494.8	59,999.8		99,437
8	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
9	COMMERCIAL					
10	Total Rate Schedule MLDS - Class I	92,898.0	95,824.8	2,926.8	0.0937	274
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
12	COMMERCIAL					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4479	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3874	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<u>Rate Schedule Flex and NCS</u>					
18	COMMERCIAL					
19	Total Commercial Flex and NCS	1,951,021.0	2,006,130.3	55,109.3		
17	Distribution Service Summary by Customer Class					
18	Total Residential Distribution	7,493,283.0	7,843,493.2	350,210.2		2,555,204
19	Total Commercial Distribution	14,739,790.7	15,293,767.8	553,977.1		1,933,921

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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Line No.		Bills from New Customers (1) (Ex 3, Sch 5)	Bills from Attrition Customers (2) (Ex 3, Sch 5)	Bills from Ind & Lg Com Customers (3) (Ex 3, Sch 5)	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	21,155	0	0	21,155
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,124	(2,160)	0	(36)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	1	1
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	> 110,000 to ≤ 540,000 Therms Annually	0	0	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 LGSS				
29	> 64,400 to ≤ 110,000 Therms Annually	0	0	(6)	(6)
30	>110,000 to ≤ 540,000 Therms Annually	0	0	(2)	(2)
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	> 64,400 to ≤ 110,000 Therms Annually	0	0	2	2
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	(1)	(1)
47	Rate Schedule MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	23,279	(2,160)	6	21,125

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 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	<u>206,312.0</u>	<u>0.0</u>	<u>0.0</u>	<u>206,312.0</u>
4	Total	206,312.0	0.0	0.0	206,312.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	134,305.0	(105,037.0)	0.0	29,268.0
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	134,305.0	(105,037.0)	0.0	29,268.0
10	Rate Schedule LGSS				
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
12	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>7.9</u>	<u>7.9</u>
13	Total	0.0	0.0	7.9	7.9
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation				
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0
15	Rate Schedule SDS - Small Distribution Service				
16	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
17	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	11,000.0	11,000.0
18	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
19	Total	0.0	0.0	11,000.0	11,000.0
20	Rate Schedule LDS				
21	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
25	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>(45.0)</u>	<u>(45.0)</u>
26	Total	0.0	0.0	(45.0)	(45.0)
27	INDUSTRIAL				
28	Rate Schedule LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	(1,609.0)	(1,609.0)
30	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(475.0)</u>	<u>(475.0)</u>
31	Total	0.0	0.0	(2,084.0)	(2,084.0)
32	Rate Schedule SDS - Small Distribution Service				
33	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	(1,927.0)	(1,927.0)
34	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	25,500.0	25,500.0
35	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total	0.0	0.0	23,573.0	23,573.0
37	Rate Schedule LDS				
38	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
39	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
42	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43	Total	0.0	0.0	0.0	0.0
44	Rate Schedule MDS-II				
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
46	Total	340,617.0	(105,037.0)	32,451.9	268,031.9

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	42.60	291.77
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.10	48.63
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.10	48.63
7	No. of Mos	6	6
8	Change in Customers	<u>0</u>	<u>(360)</u>
9	Change in Dth - First Block	<u>0</u>	<u>(105.037)</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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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec U.P.C. 11.87 (Dth)	Jan U.P.C. 16.68 (Dth)	Feb U.P.C. 16.21 (Dth)	Mar U.P.C. 13.66 (Dth)	Apr U.P.C. 7.88 (Dth)	May U.P.C. 4.51 (Dth)	June U.P.C. 2.57 (Dth)	July U.P.C. 1.40 (Dth)	Aug U.P.C. 1.22 (Dth)	Sept U.P.C. 1.36 (Dth)	Oct U.P.C. 2.23 (Dth)	Nov U.P.C. 5.62 (Dth)	Incremental Volumes (4) (Dth)
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	Usage per Customer				11.87	16.68	16.21	13.66	7.88	4.51	2.57	1.40	1.22	1.36	2.23	5.62	
4	First Month Usage per Customer				5.93	8.34	8.11	6.83	3.94	2.25	1.28	0.70	0.61	0.68	1.12	2.81	
5	Dec	378	0	0	2,243	0	0	0	0	0	0	0	0	0	0	0	2,243
6	Jan	367	1	367	4,356	3,060	0	0	0	0	0	0	0	0	0	0	7,416
7	Feb	249	2	498	2,956	4,153	2,019	0	0	0	0	0	0	0	0	0	9,128
8	Mar	216	3	648	2,564	3,602	3,502	1,475	0	0	0	0	0	0	0	0	11,143
9	Apr	103	4	412	1,223	1,718	1,670	1,407	406	0	0	0	0	0	0	0	6,424
10	May	157	5	785	1,864	2,618	2,546	2,144	1,237	354	0	0	0	0	0	0	10,763
11	June	232	6	1,392	2,754	3,869	3,762	3,168	1,828	1,046	298	0	0	0	0	0	16,725
12	July	263	7	1,841	3,122	4,386	4,264	3,592	2,072	1,186	675	184	0	0	0	0	19,481
13	Aug	264	8	2,112	3,134	4,403	4,281	3,606	2,080	1,190	677	370	161	0	0	0	19,902
14	Sept	362	9	3,258	4,297	6,037	5,870	4,944	2,852	1,632	929	507	440	246	0	0	27,754
15	Oct	454	10	4,540	5,389	7,572	7,361	6,200	3,577	2,047	1,165	636	552	616	507	0	35,622
16	Nov	<u>482</u>	11	<u>5,302</u>	<u>5,721</u>	<u>8,039</u>	<u>7,815</u>	<u>6,583</u>	<u>3,797</u>	<u>2,173</u>	<u>1,236</u>	<u>675</u>	<u>586</u>	<u>654</u>	<u>1,077</u>	<u>1,355</u>	<u>39,711</u>
17	Total	3,527		21,155	39,623	49,457	43,090	33,119	17,849	9,628	4,980	2,372	1,739	1,516	1,584	1,355	206,312

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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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec U.P.C. 75.88 (Dth)	Jan U.P.C. 106.12 (Dth)	Feb U.P.C. 103.91 (Dth)	Mar U.P.C. 85.26 (Dth)	Apr U.P.C. 49.14 (Dth)	May U.P.C. 30.42 (Dth)	June U.P.C. 20.78 (Dth)	July U.P.C. 15.63 (Dth)	Aug U.P.C. 15.49 (Dth)	Sept U.P.C. 16.71 (Dth)	Oct U.P.C. 22.46 (Dth)	Nov U.P.C. 41.74 (Dth)	Incremental Volumes (4) (Dth)
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																
3	Usage per Customer				75.88	106.12	103.91	85.26	49.14	30.42	20.78	15.63	15.49	16.71	22.46	41.74	
4	First Month Usage per Customer				37.94	53.06	51.96	42.63	24.57	15.21	10.39	7.82	7.75	8.35	11.23	20.87	
5	Dec	50	0	0	1,897	0	0	0	0	0	0	0	0	0	0	0	1,897
6	Jan	45	1	45	3,415	2,388	0	0	0	0	0	0	0	0	0	0	5,803
7	Feb	34	2	68	2,580	3,608	1,766	0	0	0	0	0	0	0	0	0	7,954
8	Mar	11	3	33	835	1,167	1,143	469	0	0	0	0	0	0	0	0	3,614
9	Apr	8	4	32	607	849	831	682	197	0	0	0	0	0	0	0	3,166
10	May	11	5	55	835	1,167	1,143	938	540	167	0	0	0	0	0	0	4,790
11	June	13	6	78	986	1,380	1,351	1,108	639	395	135	0	0	0	0	0	5,994
12	July	13	7	91	986	1,380	1,351	1,108	639	395	270	102	0	0	0	0	6,231
13	Aug	31	8	248	2,352	3,290	3,221	2,643	1,523	943	644	485	240	0	0	0	15,341
14	Sept	61	9	549	4,629	6,473	6,339	5,201	2,997	1,856	1,267	954	945	510	0	0	31,171
15	Oct	54	10	540	4,098	5,730	5,611	4,604	2,653	1,643	1,122	844	837	902	606	0	28,650
16	Nov	<u>35</u>	11	<u>385</u>	<u>2,656</u>	<u>3,714</u>	<u>3,637</u>	<u>2,984</u>	<u>1,720</u>	<u>1,065</u>	<u>727</u>	<u>547</u>	<u>542</u>	<u>585</u>	<u>786</u>	<u>731</u>	<u>19,694</u>
17	Total	366		2,124	25,876	31,146	26,393	19,737	10,908	6,464	4,165	2,932	2,564	1,997	1,392	731	134,305

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	2020												2019		Total (Dth)
				Incremental Bills	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)		
1	<u>Customers who have been added between December 1, 2019and November 30, 2020</u>																	
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	12983117-003	LG-2-Comm																
7	Test Year Volumes			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.9	0.0	0.0		
8	All Gas Consumed			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.9	0.0	0.0		
9	Large General Sales >110,000 to <= 540,000 Comm			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.9	0.0	0.0		
10	18988904-003	TIB-Comm	10/2020															
11	Test Year Volumes			12	1,600.0	1,500.0	1,500.0	1,400.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	0.0	0.0	0.0		
12	All Gas Consumed			12	1,600.0	1,500.0	1,500.0	1,400.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	0.0	0.0	0.0		
13	SDS >110,00 to <= 540,000 Comm			12	1,600.0	1,500.0	1,500.0	1,400.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	0.0	0.0	0.0		
14	12984325-003	TIB-Ind	7/2020															
15	Test Year Volumes			7	4,500.0	4,000.0	3,500.0	3,500.0	3,500.0	2,500.0	0.0	0.0	0.0	0.0	0.0	4,000.0		
16	All Gas Consumed			7	4,500.0	4,000.0	3,500.0	3,500.0	3,500.0	2,500.0	0.0	0.0	0.0	0.0	0.0	4,000.0		
17	SDS >110,00 to <= 540,000 Ind			7	4,500.0	4,000.0	3,500.0	3,500.0	3,500.0	2,500.0	0.0	0.0	0.0	0.0	0.0	4,000.0		
18	Total customers who have been added			20	6,100.0	5,500.0	5,000.0	4,900.0	4,500.0	3,500.0	1,000.0	1,000.0	1,000.0	7.9	0.0	4,000.0		
19	<u>Customers who have become inactive between December 1, 2019 and November 30, 2020</u>																	
20	N/A	LG-1-Comm																
21	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		
22	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		
23	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		
24	18876998-004	LG-1-IND	5/2020															
25	Test Year Volumes			6	340.0	369.0	248.0	175.0	42.0	0.0	0.0	0.0	0.0	0.0	0.0	435.0		
26	All Gas Consumed			(6)	(340.0)	(369.0)	(248.0)	(175.0)	(42.0)	0.0	0.0	0.0	0.0	0.0	0.0	(435.0)		
27	Large General Sales >64,400 to <= 110,000 IND			(6)	(340.0)	(369.0)	(248.0)	(175.0)	(42.0)	0.0	0.0	0.0	0.0	0.0	0.0	(435.0)		
28	N/A	LG2 - Comm																
29	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		
30	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0		
31	Large General Sales >110,000 to <= 540,000 Comm			0	0	0	0	0	0	0	0	0	0	0	0	0		

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

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Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	remental Bills	2020												2019		Total
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)			
1	<u>Customers who have become inactive between December 1, 2019 and November 30, 2020</u>																		
2	19968875-008	LG2 - Ind																	
3	Test Year Volumes			2	475.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	475.0		
4	All Gas Consumed			(2)	(475)	0	0	0	0	0	0	0	0	0	0	0	(475)		
5	Large General Sales >110,000 to <= 540,000 Ind			(2)	(475.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(475.0)		
6	N/A																		
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
9	MDS-II 3,400,000 to 7,500,000 IND			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0		
10	N/A	TI4 - Comm																	
11	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		
12	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		
13	N/A	TI4 - Comm																	
14	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		
15	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		
16	SDS >64,400 to ≤ 110,000 Therms Annually - Comm			0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	12984588-001	TI4 - Ind	04/2020																
18	Test Year Volumes			5	484.0	461.0	496.0	70.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	416.0	1,927.0		
19	All Gas Consumed			(5)	(484.0)	(461.0)	(496.0)	(70.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(416.0)	(1,927.0)		
20	SDS >64,400 to ≤ 110,000 Therms Annually - Ind			(5)	(484)	(461)	(496)	(70)	0	0	0	0	0	0	0	(416)	(1,927)		
21	N/A	TIB - Comm																	
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	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	0.0		
24	SDS > 110,000 to ≤ 540,000 Therms Annually - 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	0.0		
25	N/A	TIB-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	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
29	20271496-001	872 - Ind																	
30	Test Year Volumes		12/2019	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.0	45.0		
31	All Gas Consumed			(1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(45.0)	(45.0)		
32	Flex			(1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(45.0)	(45.0)		
33	Total customers who have been removed			(14)	(1,299.0)	(830.0)	(744.0)	(245.0)	(42.0)	0.0	0.0	0.0	0.0	0.0	0.0	(896.0)	(4,056.0)		

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2020

Exhibit No. 3
Schedule No. 6
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Witness: M.J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u> (\$)
1	495	Off System Sales	(3,226,566)
2	803	Off System Sales	(3,226,566)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2020

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

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	\$67,955
4	803	Unbilled Gas Cost Adjustment	\$2,692,184
5		Unbilled Volume Adjustment (Dth)	263,940.3

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 3
Schedule No. 8
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Witness: M.J. Bell

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<u>Residential Sales</u>								
2	December 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	3,731,814.0	13,534,170
3	January 2020	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	4,073,860.5	14,180,294
4	February	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	3,859,413.8	13,433,848
5	March	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	3,284,720.7	11,433,456
6	April	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	2,039,180.2	6,639,979
7	May	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	1,744,845.6	5,681,566
8	June	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	726,886.8	2,366,889
9	July	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	404,844.6	1,318,255
10	August	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	350,947.0	1,142,754
11	September	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	395,628.2	1,288,245
12	October	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	633,623.9	2,154,575
13	November 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	<u>1,384,619.9</u>	<u>4,708,262</u>
14	Total							22,630,385.2	77,882,293
15	<u>Commercial Sales</u>								
16	December 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	1,268,646.4	4,601,000
17	January 2020	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	1,421,757.8	4,948,855
18	February	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	1,345,960.1	4,685,018
19	March	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	1,146,433.2	3,990,505
20	April	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	653,304.1	2,127,289
21	May	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	536,615.0	1,747,326
22	June	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	240,377.4	782,717
23	July	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	156,999.6	511,222
24	August	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	149,199.7	485,824
25	September	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	166,135.0	540,969
26	October	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	248,519.9	845,067
27	November 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	<u>474,014.7</u>	<u>1,611,840</u>
28	Total							7,807,962.9	26,877,632
29	<u>Industrial Sales</u>								
30	December 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	21,101.6	76,529
31	January 2020	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	22,871.6	79,611
32	February	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	22,299.9	77,621
33	March	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	16,991.6	59,144
34	April	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	10,871.9	35,401
35	May	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	11,641.4	37,907
36	June	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	8,598.2	27,997
37	July	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	10,387.3	33,823
38	August	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	13,722.9	44,685
39	September	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	16,673.2	54,291
40	October	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	14,023.5	47,686
41	November 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	<u>14,580.4</u>	<u>49,579</u>
42	Total							183,763.5	624,274
43	<u>Residential CAP Choice</u>								
						Less CAF			
44	December 2019	2.4229	1.1733	3.5962	(0.0811)	0.1116	3.6267	391,426.7	1,419,587
45	January 2020	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	423,374.5	1,473,682
46	February	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	397,989.0	1,385,320
47	March	2.2764	1.1661	3.4425	(0.0680)	0.1063	3.4808	353,885.6	1,231,805
48	April	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	231,677.6	754,389
49	May	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	198,714.2	647,053
50	June	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	77,017.8	250,785
51	July	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	36,012.8	117,265
52	August	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	30,343.9	98,806
53	September	1.9128	1.3051	3.2179	(0.0680)	0.1063	3.2562	35,356.0	115,126
54	October	0.0000	1.2219	1.2219	(0.1632)	0.1181	1.1768	74,912.6	88,157
55	November 2020	0.0000	1.2219	1.2219	(0.1632)	0.1181	1.1768	<u>162,863.4</u>	<u>191,658</u>
56	Total							2,413,574.1	7,773,633

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 3
Schedule No. 8
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Witness: M.J. Bell

Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1	<u>Residential Choice</u>						
2	December 2019	1.1733	0.1116	0.1943	1.0906	857,249.3	934,916
3	January 2020	1.1661	0.1063	0.1961	1.0763	924,020.0	994,523
4	February	1.1661	0.1063	0.1961	1.0763	862,596.2	928,412
5	March	1.1661	0.1063	0.1961	1.0763	738,086.4	794,402
6	April	1.3051	0.1063	0.1995	1.2119	464,201.2	562,565
7	May	1.3051	0.1063	0.1995	1.2119	393,875.5	477,338
8	June	1.3051	0.1063	0.1995	1.2119	161,384.3	195,582
9	July	1.3051	0.1063	0.1995	1.2119	86,244.6	104,520
10	August	1.3051	0.1063	0.1995	1.2119	74,241.8	89,974
11	September	1.3051	0.1063	0.1995	1.2119	82,200.5	99,619
12	October	1.2219	0.1181	0.1832	1.1568	138,475.0	160,188
13	November 2020	1.2219	0.1181	0.1832	1.1568	<u>297,134.1</u>	<u>343,725</u>
14	Total					5,079,708.9	5,685,764
15	<u>Commercial Choice</u>						
16	December 2019	1.1733	0.1116	0.1943	1.0906	491,444.3	535,969
17	January 2020	1.1661	0.1063	0.1961	1.0763	551,426.3	593,500
18	February	1.1661	0.1063	0.1961	1.0763	508,508.5	547,308
19	March	1.1661	0.1063	0.1961	1.0763	429,771.7	462,563
20	April	1.3051	0.1063	0.1995	1.2119	240,467.0	291,422
21	May	1.3051	0.1063	0.1995	1.2119	195,059.6	236,393
22	June	1.3051	0.1063	0.1995	1.2119	87,609.6	106,174
23	July	1.3051	0.1063	0.1995	1.2119	57,868.0	70,130
24	August	1.3051	0.1063	0.1995	1.2119	53,716.5	65,099
25	September	1.3051	0.1063	0.1995	1.2119	58,313.1	70,670
26	October	1.2219	0.1181	0.1832	1.1568	86,323.4	99,859
27	November 2020	1.2219	0.1181	0.1832	1.1568	<u>168,604.3</u>	<u>195,041</u>
28	Total					2,929,112.3	3,274,128
29	<u>Commercial Priority 1 Demand</u>						
30	December 2019	1.1733	0.1116	1.2849	104,366.0	134,100	
31	January 2020	1.1661	0.1063	1.2724	109,553.0	139,395	
32	February	1.1661	0.1063	1.2724	105,146.4	133,788	
33	March	1.1661	0.1063	1.2724	91,481.9	116,402	
34	April	1.3051	0.1063	1.4114	63,741.6	89,965	
35	May	1.3051	0.1063	1.4114	53,523.4	75,543	
36	June	1.3051	0.1063	1.4114	27,051.0	38,180	
37	July	1.3051	0.1063	1.4114	19,508.0	27,534	
38	August	1.3051	0.1063	1.4114	17,498.0	24,697	
39	September	1.3051	0.1063	1.4114	19,754.0	27,881	
40	October	1.2219	0.1181	1.3400	29,950.0	40,133	
41	November 2020	1.2219	0.1181	1.3400	52,312.0	<u>70,098</u>	
42	Total				693,885.3	917,716	
43	<u>Industrial Priority 1 Demand</u>						
44	December 2019	1.1733	0.1116	1.2849	0.0	0	
45	January 2020	1.1661	0.1063	1.2724	0.0	0	
46	February	1.1661	0.1063	1.2724	0.0	0	
47	March	1.1661	0.1063	1.2724	0.0	0	
48	April	1.3051	0.1063	1.4114	0.0	0	
49	May	1.3051	0.1063	1.4114	0.0	0	
50	June	1.3051	0.1063	1.4114	0.0	0	
51	July	1.3051	0.1063	1.4114	0.0	0	
52	August	1.3051	0.1063	1.4114	0.0	0	
53	September	1.3051	0.1063	1.4114	0.0	0	
54	October	1.2219	0.1181	1.3400	0.0	0	
55	November 2020	1.2219	0.1181	1.3400	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 3
Schedule No. 8
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Witness: M.J. Bell

Line No.	Description	Total Gas Cost \$
1	Gas Cost Revenue Summary by Customer Class	
2	Residential Revenue	77,882,293
3	Commercial Revenue	26,877,632
4	Industrial Revenue	624,274
5	Residential CAP Revenue	7,773,633
6	Residential Choice Revenue	5,685,764
7	Commercial Choice Revenue	3,274,128
8	Commercial Priority 1	917,716
9	Industrial Priority 1	0
10	Total Gas Cost Revenue	123,035,440

Line No.	Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11	Residential Sales	77,882,293	0.633008	83,600,844
12	Commercial Sales	26,877,632	0.218454	28,851,039
13	Industrial Sales	624,274	0.005074	670,119
14	Residential Choice	5,685,764	0.046212	6,103,181
15	Residential CAP	7,773,633	0.063182	8,344,395
16	Commercial Choice	3,274,128	0.026611	3,514,493
17	Commercial Priority 1	917,716	0.007459	985,104
18	Industrial Priority 1	0	0.000000	(1)
19	Total	123,035,440	1.000000	132,069,174
20	Plus:			
21	Unbilled			(2,692,184)
22	Off-System Sales			3,226,566
23	Total Cost of Gas			132,603,556.52

Columbia Gas of Pennsylvania, Inc.
Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
Based on Per Books Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2020

Exhibit No. 3
Schedule No. 9
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Witness: M.J. Bell

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2019	3,731,814.0	0.7357	2,745,496
5	January 2020	4,073,860.5	0.6824	2,780,002
6	February	3,859,413.8	0.6824	2,633,664
7	March	3,284,720.7	0.6824	2,241,493
8	April	2,039,180.2	0.6874	1,401,732
9	May	1,744,845.6	0.6874	1,199,407
10	June	726,886.8	0.6874	499,662
11	July	404,844.6	0.6939	280,922
12	August	350,947.0	0.6939	243,522
13	September	395,628.2	0.6939	274,526
14	October	633,623.9	0.7639	484,025
15	November 2020	<u>1,384,619.9</u>	0.7639	<u>1,057,711</u>
16	Total RSS - Rider USP	22,630,385.2		15,842,162
17	Gas Procurement Charge			
18	December 2019	3,340,387.3	0.0695	232,157
19	January 2020	4,073,860.5	0.0695	283,133
20	February	3,859,413.8	0.0695	268,229
21	March	3,284,720.7	0.0695	228,288
22	April	2,039,180.2	0.0695	141,723
23	May	1,744,845.6	0.0695	121,267
24	June	726,886.8	0.0695	50,519
25	July	404,844.6	0.0695	28,137
26	August	350,947.0	0.0695	24,391
27	September	395,628.2	0.0695	27,496
28	October	633,623.9	0.0695	44,037
29	November 2020	<u>1,384,619.9</u>	0.0695	<u>96,231</u>
30	Total RSS - Gas Procurement Charge	22,238,958.5		1,545,608
31	Merchant Function Charge			
32	December 2019	3,731,814.0	0.0340	126,882
33	January 2020	4,073,860.5	0.0319	129,956
34	February	3,859,413.8	0.0319	123,115
35	March	3,284,720.7	0.0319	104,783
36	April	2,039,180.2	0.0268	54,650
37	May	1,744,845.6	0.0268	46,762
38	June	726,886.8	0.0268	19,481
39	July	404,844.6	0.0268	10,850
40	August	350,947.0	0.0268	9,405
41	September	395,628.2	0.0268	10,603
42	October	633,623.9	0.0312	19,769
43	November 2020	<u>1,384,619.9</u>	0.0312	<u>43,200</u>
44	Total RSS - Merchant Function Charge	22,630,385.2		699,456
45	Rider CC			
46	December 2019	3,340,387.3	0.0010	3,340
47	January 2020	4,073,860.5	0.0010	4,074
48	February	3,859,413.8	0.0010	3,859
49	March	3,284,720.7	0.0010	3,285
50	April	2,039,180.2	0.0010	2,039
51	May	1,744,845.6	0.0010	1,745
52	June	726,886.8	0.0010	727
53	July	404,844.6	0.0010	405
54	August	350,947.0	0.0010	351
55	September	395,628.2	0.0010	396
56	October	633,623.9	0.0010	634
57	November 2020	<u>1,384,619.9</u>	0.0010	<u>1,385</u>
58	Total RSS - Rider CC	22,238,958.5		22,240

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule CAP- Residential Sales Service CAP</u>			
2	<u>R E S I D E N T I A L</u>			
3	Rider USP:			
4	December 2019	391,426.7	0.0000	0
5	January 2020	423,374.5	0.0000	0
6	February	397,989.0	0.0000	0
7	March	353,885.6	0.0000	0
8	April	231,677.6	0.0000	0
9	May	198,714.2	0.0000	0
10	June	77,017.8	0.0000	0
11	July	36,012.8	0.0000	0
12	August	30,343.9	0.0000	0
13	September	35,356.0	0.0000	0
14	October	74,912.6	0.0000	0
15	November 2020	<u>162,863.4</u>	0.0000	<u>0</u>
16	Total CAP - Rider USP	2,413,574.1		0
17	Gas Procurement Charge			
18	December 2019	391,426.7	0.0695	27,204
19	January 2020	423,374.5	0.0695	29,425
20	February	397,989.0	0.0695	27,660
21	March	353,885.6	0.0695	24,595
22	April	231,677.6	0.0695	16,102
23	May	198,714.2	0.0695	13,811
24	June	77,017.8	0.0695	5,353
25	July	36,012.8	0.0695	2,503
26	August	30,343.9	0.0695	2,109
27	September	35,356.0	0.0695	2,457
28	October	74,912.6	0.0000	0
29	November 2020	<u>162,863.4</u>	0.0000	<u>0</u>
30	Total CAP - Gas Procurement Charge	2,413,574.1		151,219
31	Merchant Function Charge			
32	December 2019	391,426.7	0.0340	13,309
33	January 2020	423,374.5	0.0319	13,506
34	February	397,989.0	0.0319	12,696
35	March	353,885.6	0.0319	11,289
36	April	231,677.6	0.0268	6,209
37	May	198,714.2	0.0268	5,326
38	June	77,017.8	0.0268	2,064
39	July	36,012.8	0.0268	965
40	August	30,343.9	0.0268	813
41	September	35,356.0	0.0268	948
42	October	74,912.6	0.0000	0
43	November 2020	<u>162,863.4</u>	0.0000	<u>0</u>
44	Total CAP - Merchant Function Charge	2,413,574.1		67,125

Columbia Gas of Pennsylvania, Inc.
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Line				
No.	Description	Volumes	Base Rate	Revenue
		(1)	(2)	(3=1*2)
		Dth	\$/Dth	\$
	(Ex 3, Sch 3)			
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2019	575,568.8	0.0695	40,002
4	January 2020	665,001.2	0.0695	46,218
5	February	633,454.2	0.0695	44,025
6	March	539,990.3	0.0695	37,529
7	April	294,382.6	0.0695	20,460
8	May	240,624.7	0.0695	16,723
9	June	96,206.8	0.0695	6,686
10	July	54,375.3	0.0695	3,779
11	August	52,093.9	0.0695	3,621
12	September	58,960.0	0.0695	4,098
13	October	92,475.8	0.0695	6,427
14	November 2020	<u>206,932.7</u>	0.0695	<u>14,382</u>
15	Total SGSS - Gas Procurement Charge	3,510,066.3		243,950
16	Merchant Function Charge			
17	December 2019	575,568.8	0.0072	4,144
18	January 2020	665,001.2	0.0067	4,456
19	February	633,454.2	0.0067	4,244
20	March	539,990.3	0.0067	3,618
21	April	294,382.6	0.0057	1,678
22	May	240,624.7	0.0057	1,372
23	June	96,206.8	0.0057	548
24	July	54,375.3	0.0057	310
25	August	52,093.9	0.0057	297
26	September	58,960.0	0.0057	336
27	October	92,475.8	0.0066	610
28	November 2020	<u>206,932.7</u>	0.0066	<u>1,366</u>
29	Total SGSS - Merchant Function Charge	3,510,066.3		22,979
30	Rider CC			
31	December 2019	575,568.8	0.0010	576
32	January 2020	665,001.2	0.0010	665
33	February	633,454.2	0.0010	633
34	March	539,990.3	0.0010	540
35	April	294,382.6	0.0010	294
36	May	240,624.7	0.0010	241
37	June	96,206.8	0.0010	96
38	July	54,375.3	0.0010	54
39	August	52,093.9	0.0010	52
40	September	58,960.0	0.0010	59
41	October	92,475.8	0.0010	92
42	November 2020	<u>206,932.7</u>	0.0010	<u>207</u>
43	Total SGSS - Rider CC	3,510,066.3		3,509
44	Pipeline Refund/Penalty Credits			
45	December 2019	575,568.8	0.0035	2,014
46	January 2020	665,001.2	0.0035	2,328
47	February	633,454.2	0.0035	2,217
48	March	539,990.3	0.0035	1,890
49	April	294,382.6	0.0035	1,030
50	May	240,624.7	0.0035	842
51	June	96,206.8	0.0035	337
52	July	54,375.3	0.0000	0
53	August	52,093.9	0.0000	0
54	September	58,960.0	0.0000	0
55	October	92,475.8	0.0002	18
56	November 2020	<u>206,932.7</u>	0.0002	<u>41</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,510,066.3		10,717

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2019	585,734.8	0.0695	40,709
4	January 2020	644,647.3	0.0695	44,803
5	February	599,015.5	0.0695	41,632
6	March	512,114.5	0.0695	35,592
7	April	293,079.6	0.0695	20,369
8	May	240,566.9	0.0695	16,719
9	June	114,649.3	0.0695	7,968
10	July	78,250.2	0.0695	5,438
11	August	73,393.1	0.0695	5,101
12	September	80,810.5	0.0695	5,616
13	October	123,297.1	0.0695	8,569
14	November 2020	<u>214,882.8</u>	0.0695	<u>14,934</u>
15	Total SGSS - Gas Procurement Charge	3,560,441.6		247,450
16	Merchant Function Charge			
17	December 2019	585,734.8	0.0072	4,217
18	January 2020	644,647.3	0.0067	4,319
19	February	599,015.5	0.0067	4,013
20	March	512,114.5	0.0067	3,431
21	April	293,079.6	0.0057	1,671
22	May	240,566.9	0.0057	1,371
23	June	114,649.3	0.0057	654
24	July	78,250.2	0.0057	446
25	August	73,393.1	0.0057	418
26	September	80,810.5	0.0057	461
27	October	123,297.1	0.0066	814
28	November 2020	<u>214,882.8</u>	0.0066	<u>1,418</u>
29	Total SGSS - Merchant Function Charge	3,560,441.6		23,233
30	Rider CC			
31	December 2019	585,734.8	0.0010	586
32	January 2020	644,647.3	0.0010	645
33	February	599,015.5	0.0010	599
34	March	512,114.5	0.0010	512
35	April	293,079.6	0.0010	293
36	May	240,566.9	0.0010	241
37	June	114,649.3	0.0010	115
38	July	78,250.2	0.0010	78
39	August	73,393.1	0.0010	73
40	September	80,810.5	0.0010	81
41	October	123,297.1	0.0010	123
42	November 2020	<u>214,882.8</u>	0.0010	<u>215</u>
43	Total SGSS - Rider CC	3,560,441.6		3,561
44	Pipeline Refund/Penalty Credits			
45	December 2019	585,734.8	0.0035	2,050
46	January 2020	644,647.3	0.0035	2,256
47	February	599,015.5	0.0035	2,097
48	March	512,114.5	0.0035	1,792
49	April	293,079.6	0.0035	1,026
50	May	240,566.9	0.0035	842
51	June	114,649.3	0.0035	401
52	July	78,250.2	0.0000	0
53	August	73,393.1	0.0000	0
54	September	80,810.5	0.0000	0
55	October	123,297.1	0.0002	25
56	November 2020	<u>214,882.8</u>	0.0002	<u>43</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,560,441.6		10,532

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2019	128,444.4	0.0695	8,927
4	January 2020	134,980.9	0.0695	9,381
5	February	135,790.3	0.0695	9,437
6	March	111,320.0	0.0695	7,737
7	April	76,713.8	0.0695	5,332
8	May	67,064.8	0.0695	4,661
9	June	38,119.5	0.0695	2,649
10	July	34,761.4	0.0695	2,416
11	August	37,435.6	0.0695	2,602
12	September	43,037.7	0.0695	2,991
13	October	46,770.5	0.0695	3,251
14	November 2020	<u>66,779.6</u>	0.0695	<u>4,641</u>
15	Total LGSS - Gas Procurement Charge	921,218.5		64,025
16	Pipeline Refund/Penalty Credits			
17	December 2019	128,444.4	0.0035	450
18	January 2020	134,980.9	0.0035	472
19	February	135,790.3	0.0035	475
20	March	111,320.0	0.0035	390
21	April	76,713.8	0.0035	268
22	May	67,064.8	0.0035	235
23	June	38,119.5	0.0035	133
24	July	34,761.4	0.0000	0
25	August	37,435.6	0.0000	0
26	September	43,037.7	0.0000	0
27	October	46,770.5	0.0002	9
28	November 2020	<u>66,779.6</u>	0.0002	<u>13</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	921,218.5		2,445

30	Component Tariff Sales Summary by Customer Class			
31	Residential Gas Procurement Charge			1,696,827
32	Residential Merchant Function Charge			766,581
33	Residential Rider CC			22,240
34	Small General Sales Service Gas Procurement Charge			307,975
35	Small General Sales Service Merchant Function Charge			46,212
36	Small General Sales Service Rider CC			7,070
37	Small General Sales Service Pipeline Refund/Penalty Credits			10,532
38	Large General Sales Service Gas Procurement Charge			247,450
39	Large General Sales Service Pipeline Refund/Penalty Credits			2,445
40	Total Sales Service - Gas Procurement Charge			2,252,252
41	Total Sales Service - Merchant Function Charge			812,793
42	Total Sales Service - Rider CC			29,310
43	Total Sales Service - Pipeline Refund/Penalty Credits			12,977

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Line	No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1		<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2		R E S I D E N T I A L			
3		Rider USP:			
4		December 2019	857,249.3	0.7357	630,678
5		January 2020	924,020.0	0.6824	630,551
6		February	862,596.2	0.6824	588,636
7		March	738,086.4	0.6824	503,670
8		April	464,201.2	0.6874	319,092
9		May	393,875.5	0.6874	270,750
10		June	161,384.3	0.6874	110,936
11		July	86,244.6	0.6939	59,845
12		August	74,241.8	0.6939	51,516
13		September	82,200.5	0.6939	57,039
14		October	138,475.0	0.7639	105,781
15		November 2020	<u>297,134.1</u>	0.7639	<u>226,981</u>
16		Total RDS - Rider USP	5,079,708.9		3,555,475
17		Rider CC:			
18		December 2019	857,249.3	0.0010	857
19		January 2020	924,020.0	0.0010	924
20		February	862,596.2	0.0010	863
21		March	738,086.4	0.0010	738
22		April	464,201.2	0.0010	464
23		May	393,875.5	0.0010	394
24		June	161,384.3	0.0010	161
25		July	86,244.6	0.0010	86
26		August	74,241.8	0.0010	74
27		September	82,200.5	0.0010	82
28		October	138,475.0	0.0010	138
29		November 2020	<u>297,134.1</u>	0.0010	<u>297</u>
30		Total RDS - Rider CC	5,079,708.9		5,078
31		<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32		Rider CC:			
33		December 2019	491,444.3	0.0010	491
34		January 2020	551,426.3	0.0010	551
35		February	508,508.5	0.0010	509
36		March	429,771.7	0.0010	430
37		April	240,467.0	0.0010	240
38		May	195,059.6	0.0010	195
39		June	87,609.6	0.0010	88
40		July	57,868.0	0.0010	58
41		August	53,716.5	0.0010	54
42		September	58,313.1	0.0010	58
43		October	86,323.4	0.0010	86
44		November 2020	<u>168,604.3</u>	0.0010	<u>169</u>
45		Total SCD - Rider CC	2,929,112.3		2,929
46		Pipeline Refund/Penalty Credits			
47		December 2019	491,444.3	0.0035	1,720
48		January 2020	551,426.3	0.0035	1,930
49		February	508,508.5	0.0035	1,780
50		March	429,771.7	0.0035	1,504
51		April	240,467.0	0.0035	842
52		May	195,059.6	0.0035	683
53		June	87,609.6	0.0035	307
54		July	57,868.0	0.0000	0
55		August	53,716.5	0.0000	0
56		September	58,313.1	0.0000	0
57		October	86,323.4	0.0002	17
58		November 2020	<u>168,604.3</u>	0.0002	<u>34</u>
59		Total SGSS - Pipeline Refund/Penalty Credits	2,929,112.3		8,817

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGDS (≤ 6,440 Therms Annually)</u>			
2	Rider CC:			
3	December 2019	41,189.7	0.0010	41
4	January 2020	46,987.5	0.0010	47
5	February	44,292.2	0.0010	44
6	March	36,672.7	0.0010	37
7	April	19,861.2	0.0010	20
8	May	16,190.7	0.0010	16
9	June	6,222.6	0.0010	6
10	July	3,147.0	0.0010	3
11	August	2,788.0	0.0010	3
12	September	3,181.4	0.0010	3
13	October	5,246.4	0.0010	5
14	November 2020	12,414.0	0.0010	12
15	Total SGDS - Rider CC	238,193.4		237
16	Pipeline Refund/Penalty Credits - SGDS Priority One			
17	December 2019	6,703.2	0.0035	23
18	January 2020	7,235.0	0.0035	25
19	February	6,848.0	0.0035	24
20	March	6,013.0	0.0035	21
21	April	4,150.0	0.0035	15
22	May	3,476.0	0.0035	12
23	June	1,968.0	0.0035	7
24	July	1,181.0	0.0000	0
25	August	1,020.0	0.0000	0
26	September	1,101.0	0.0000	0
27	October	1,585.0	0.0002	0
28	November 2020	<u>2,912.0</u>	0.0002	1
29	Total SGDS - Pipeline Refund/Penalty Credits	44,192.2		128
30	<u>Rate Schedule SGDS (< 6,440 to ≤ 64,400 Therms Annually)</u>			
31	Rider CC:			
32	December 2019	509,622.6	0.0010	510
33	January 2020	547,495.8	0.0010	547
34	February	524,131.9	0.0010	524
35	March	439,108.3	0.0010	439
36	April	263,668.4	0.0010	264
37	May	216,183.9	0.0010	216
38	June	103,904.3	0.0010	104
39	July	75,333.5	0.0010	75
40	August	70,729.9	0.0010	71
41	September	82,942.3	0.0010	83
42	October	122,818.7	0.0010	123
43	November 2020	<u>219,293.0</u>	0.0010	219
44	Total SGDS - Rider CC	3,175,232.6		3,175
45	Pipeline Refund/Penalty Credits - SGDS Priority One			
46	December 2016	97,662.8	0.0035	342
47	January 2017	102,318.0	0.0035	358
48	February	98,298.4	0.0035	344
49	March	85,468.9	0.0035	299
50	April	59,591.6	0.0035	209
51	May	50,047.4	0.0035	175
52	June	25,083.0	0.0035	88
53	July	18,327.0	0.0000	0
54	August	16,478.0	0.0000	0
55	September	18,653.0	0.0000	0
56	October	28,365.0	0.0002	6
57	November 2017	<u>49,400.0</u>	0.0002	10
58	Total SGDS - Pipeline Refund/Penalty Credits	649,693.1		1,831

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Tariff Sales Summary by Customer Class				
2	Residential Choice Rider CC			5,078
3	Small Commercial Distribution Choice Rider CC			2,929
4	Small General Distribution Service Rider CC			3,412
5	Total Choice and Distribution Rider CC			11,419
6	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			8,817
7	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			1,959
8	Total Choice and Distribution Pipeline Refund/Penalty Credits			10,776
6	Residential Sales	15,842,162	0.816706	17,103,795
7	Residential Choice	<u>3,555,475</u>	<u>0.183294</u>	<u>3,838,619</u>
8	Total	19,397,637	1.000000	20,942,414
	Plus:			
9	Unbilled			<u>(253)</u>
10	Total USP (per Exhibit 4, Schedule 2, Page 34, Line 1)			20,942,161

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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<u>Line No.</u>	<u>Description</u>	<u>Bills (1)</u> (Ex 3, Sch 2)	<u>Volumes (2)</u> Dth (Ex 3, Sch 3)	<u>Base Rate (3)</u> \$/Dth	<u>Revenue (4)</u> \$	<u>Average Rate (5)</u> \$/Dth
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,886,451		19.33	75,125,098	
3	Commodity Charge:					
4	All Gas Consumed		26,437,780.6	8.8796	234,756,917	
5	Rider USP - Universal Service Plan		26,437,780.6	0.9502	25,121,179	
6	Rider CC - Customer Choice		26,437,780.6	0.0010	26,438	
7	Gas Procurement Charge		26,437,780.6	0.0113	<u>298,747</u>	
8	Subtotal				335,328,379	
9	STAS				<u>0</u>	
10	Base Rate Revenue				335,328,379	
11	Gas Cost		26,437,780.6	3.8512	101,817,181	
12	Merchant Function Charge		<u>26,437,780.6</u>	0.0269	<u>711,176</u>	
13	Total Rate Schedule RSS	3,886,451	26,437,780.6		437,856,736	16.5618
14	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
15	Customer Charge:					
16	Less Than 6,440 Therms Annually	265,306		31.50	8,357,139	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		3,717,299.6	6.5197	24,235,678	
19	Rider CC - Customer Choice		3,717,299.6	0.0010	3,717	
20	Gas Procurement Charge		3,717,299.6	0.0113	<u>42,005</u>	
21	Subtotal				32,638,539	
22	STAS				<u>0</u>	
23	Base Rate Revenue				32,638,539	
24	Gas Cost		3,717,299.6	3.8512	14,316,064	
25	Merchant Function Charge		<u>3,717,299.6</u>	0.0055	<u>20,445</u>	
26	Total Rate Schedule SGSS	265,306	3,717,299.6		46,975,048	12.6369
27	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
28	Customer Charge:					
29	>6,440 to ≤ 64,400 Therms Annually	34,842		66.00	2,299,572	
30	Commodity Charge:					
31	>6,440 to ≤ 64,400 Therms Annually		3,721,256.7	5.4799	20,392,115	
32	Rider CC - Customer Choice		3,721,256.7	0.0010	3,721	
33	Gas Procurement Charge		3,721,256.7	0.0113	<u>42,050</u>	
34	Subtotal				22,737,458	
35	STAS				<u>0</u>	
36	Base Rate Revenue				22,737,458	
37	Gas Cost		3,721,256.7	3.8512	14,331,304	
38	Merchant Function Charge		<u>3,721,256.7</u>	0.0055	<u>20,467</u>	
39	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	34,842	3,721,256.7		37,089,229	
40	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
41	Customer Charge					
42	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
43	Commodity Charge:					
44	>540,000 to ≤ 1,074,000 Therms Annually		76,582.8	0.0937	7,176	
45	Subtotal				20,964	
46	STAS				<u>0</u>	
47	Base Rate Revenue				20,964	
48	Gas Cost - Commodity		76,582.8 (workpaper)		234,190	
49	Gas Cost - Demand		<u>660.0</u>		<u>7,556</u>	
50	Total Rate Schedule NSS	12	76,582.8		262,710	3.4304

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Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	567		335.00	189,945	
4	> 110,000 to <= 540,000 Therms Annually	475		1,104.00	524,400	
5	> 540,000 to <= 1,074,000 Therms Annually	12		2,919.00	35,028	
6	> 1,074,000 to <= 3,400,000 Therms Annually	12		4,540.00	54,480	
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		8,755.00	0	
8	> 7,500,000. Therms Annually	0		12,971.00	0	
9	Commodity Charge:					
10	> 64,400 <= 110,000 Therms Annually		362,000.1	4.1250	1,493,250	
11	> 110,000 to <= 540,000 Therms Annually		554,012.9	3.8566	2,136,606	
12	> 540,000 to <= 1,074,000 Therms Annually		23,567.3	2.2897	53,962	
13	> 1,074,000 to <= 3,400,000 Therms Annually		11,407.6	2.0310	23,169	
14	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	1.8227	0	
15	> 7,500,000. Therms Annually		0.0	1.0845	0	
16	Gas Procurement - ≤ 540,000 Therms Annually		916,013.0	0.0113	10,351	
17	Gas Procurement - > 540,000 Therms Annually		34,974.9	0.0113	395	
18	STAS - ≤ 540,000 Therms Annually				0	
19	STAS - > 540,000 Therms Annually				0	
20	Base Rate Revenue				4,521,586	
21	Gas Cost - ≤ 540,000 Therms Annually		916,013.0	3.8512	3,527,749	
22	Gas Cost - > 540,000 Therms Annually		<u>34,974.9</u>	3.8512	<u>134,695</u>	
23	Total Rate Schedule LGSS	1,066	950,987.9		8,184,030	8.6058

24	Tariff Sales Summary by Rate Class					
25	Base Rate Revenue				309,882,015	
26	STAS				0	
27	Rider USP				25,121,179	
28	Merchant Function Charge				711,176	
29	Gas Procurement Charge				298,747	
30	Rider CC				26,438	
31	Gas Cost				<u>101,817,181</u>	
32	Total Residential Sales	3,886,451	26,437,780.6		437,856,736	
33	Base Rate Revenue				55,284,504	
34	STAS				0	
35	Merchant Function Charge				40,912	
36	Gas Procurement Charge				84,055	
37	Rider CC				7,438	
38	Gas Cost				<u>28,647,368</u>	
39	Total Small General Sales	300,148	7,438,556		84,064,277	
40	Base Rate Revenue				20,964	
41	STAS				0	
42	Gas Cost				<u>241,746</u>	
43	Total Negotiated Sales	12	76,582.8		262,710	
44	Base Rate Revenue				4,510,840	
45	STAS				0	
46	Gas Procurement Charge				10,746	
47	Gas Cost				<u>3,662,444</u>	
48	Total Large General Sales	1,066	950,987.9		8,184,030	
49	Total Tariff Sales	4,187,677	34,903,907.6		530,367,753	

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Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	724,664		19.33	14,007,755	
3	Commodity Charge:					
4	All Gas Consumed		5,319,631.0	8.8796	47,236,195	
5	Rider USP - Universal Service Plan		5,319,631.0	0.9502	5,054,713	
6	Rider CC		5,319,631.0	0.0010	<u>5,320</u>	
7	Subtotal				66,303,983	
8	STAS				<u>0</u>	
9	Base Rate Revenue				66,303,983	
10	Gas Cost		5,319,631.0	1.9196	<u>10,211,564</u>	
11	Total Rate Schedule RDS	724,664	5,319,631.0		76,515,547	14.3836
12	<u>Rate Schedule CAP - Residential Distribution Service CAP</u>					
13	Customer Charge	276,075		19.33	5,336,530	
14	Commodity Charge:					
15	All Gas Consumed		2,523,862.2	8.8796	22,410,887	
16	Redistribution of CAP Shortfall resulting from proposed rates				<u>(4,296,607)</u>	
17	Subtotal				23,450,810	
18	STAS				<u>0</u>	
19	Base Rate Revenue				23,450,810	
20	Gas Cost		2,523,862.2	1.9196	<u>4,844,806</u>	
21	Total Rate Schedule CAP	276,075	2,523,862.2		28,295,616	
22	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
23	Customer Charge					
24	Less Than 6,440 Therms Annually	100,286		31.50	3,159,009	
25	Commodity Charge:					
26	Less Than 6,440 Therms Annually		1,479,436.7	6.5197	9,645,483	
27	Rider CC		1,479,436.7	0.0010	<u>1,479</u>	
28	Subtotal				12,805,971	
29	STAS				<u>0</u>	
30	Base Rate Revenue				12,805,971	
31	Gas Cost		<u>1,479,436.7</u>	1.9196	<u>2,839,927</u>	
32	Total Rate Schedule SCD ≤ 6,440 Therm	100,286	1,479,436.7		15,645,898	10.5756
33	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
34	Customer Charge					
35	> 6,440 to ≤ 64,400 Therms Annually	14,843		66.00	979,638	
36	Commodity Charge:					
37	> 6,440 to ≤ 64,400 Therms Annually		1,591,370.0	5.4799	8,720,548	
38	Rider CC		1,591,370.0	0.0010	<u>1,591</u>	
39	Subtotal				9,701,777	
40	STAS				<u>0</u>	
41	Base Rate Revenue				9,701,777	
42	Gas Cost		1,591,370.0	1.9196	<u>3,054,794</u>	
43	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,843	1,591,370.0		12,756,571	8.0161
44	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
45	Customer Charge:					
46	Less Than 6,440 Therms Annually	11,250		31.50	354,375	
47	Commodity Charge:					
48	Priority 1 - Aggregation					
49	Less Than 6,440 Therms Annually		45,958.1	6.4348	295,731	
50	All Other - Aggregation					
51	Less Than 6,440 Therms Annually		<u>204,415.0</u>	6.4348	1,315,370	
52	Rider CC		250,373.1	0.0010	<u>250</u>	
53	Subtotal				1,965,726	
54	STAS				<u>0</u>	
55	Subtotal				1,965,726	
56	Priority 1 Gas Cost		<u>45,958.1</u>	2.2259	<u>102,298</u>	
57	Total Rate Schedule SGDS ≤ 6,440 Therms	11,250	250,373.1		2,068,024	8.2598

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Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	18,642		66.00	1,230,372	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		674,982.8	5.3949	3,641,465	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,636,376.8</u>	5.3949	14,222,989	
9	Rider CC		3,311,359.6	0.0010	<u>3,311</u>	
10	Subtotal				19,098,137	
11	STAS				<u>0</u>	
12	Subtotal				19,098,137	
13	Priority 1 Gas Cost		674,982.8	2.2259	<u>1,502,444</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	18,642	3,311,359.6		20,600,581	6.2212
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	2,240		335.00	750,400	
18	> 110,000 to ≤ 540,000 Therms Annually	2,639		1,104.00	2,913,456	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,433,180.4	4.1250	5,911,869	
21	> 110,000 to ≤ 540,000 Therms Annually		4,589,634.1	3.8566	17,700,383	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>17,189.0</u>	3.8566	<u>66,291</u>	
22	Subtotal		6,040,003.5		27,342,399	
23	STAS				<u>0</u>	
23	Total Rate Schedule SDS	4,879	6,040,003.5		27,342,399	4.5269
24	<u>Rate Schedule LDS - Large Distribution Service</u>					
25	Customer Charge:					
26	> 540,000 to ≤ 1,074,000 Therms Annually	480		2,919.00	1,401,120	
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	324		4,540.00	1,470,960	
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	72		8,755.00	630,360	
29	> 7,500,000 Therms Annually	<u>12</u>		12,971.00	<u>155,652</u>	
30	Total	888			3,658,092	
31	Commodity Charge:					
32	> 540,000 to ≤ 1,074,000 Therms Annually		2,916,538.4	2.2897	6,677,998	
33	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,574,900.4	2.0310	9,291,623	
34	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,126,805.0	1.8227	3,876,527	
35	> 7,500,000 Therms Annually		<u>1,058,222.0</u>	1.0845	<u>1,147,642</u>	
36	Total Deliveries		10,676,465.8		20,993,790	
37	Subtotal				24,651,882	
38	STAS				<u>0</u>	
39	Total Rate Schedule LDS	888	10,676,465.8		24,651,882	2.3090
40	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
41	Customer Charge:					
42	> 274,000 to ≤ 540,000 Therms Annually	24		469.34	11,264	
43	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
46	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
47	Total	36			35,864	
48	Commodity Charge:					
49	All Gas Consumed		195,854.8	0.0937	18,352	
50	Subtotal				54,216	
51	STAS				0	
52	Total Rate Schedule MLDS - Class I	36	195,854.8		54,216	0.2768

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<u>Line No.</u>	<u>Description</u>	<u>Bills (1)</u> (Ex 3, Sch 2)	<u>Volumes (2)</u> Dth (Ex 3, Sch 3)	<u>Base Rate (3)</u> \$/Dth	<u>Revenue (4)</u> \$	<u>Average Rate (5)</u> \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
6	Total	48			235,320	
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		1,423,557.0	0.3874	551,486	
10	> 7,500,000 Therms Annually		<u>206,710.0</u>	0.3355	<u>69,351</u>	
11	Total Deliveries		1,630,267.0		856,157	
12	Subtotal				856,157	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	48	1,630,267.0		856,157	0.5252
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		31.50	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		66.00	2,376	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		335.00	4,020	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,104.00	26,496	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,919.00	35,028	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		4,540.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,755.00	0	
24	LDS > 7,500,000 Therms Annually	0		12,971.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			204,936	
34	Negotiated Contract Service Customer Charge:	168		(workpaper)	1,328,152	
35	Commodity Charge:					
36	All Gas Consumed		11,297,323.3	(workpaper)	<u>2,179,852</u>	
37	Subtotal				3,712,940	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	276	11,297,323.3		3,712,940	

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<u>Line</u>	<u>Description</u>	<u>Bills</u>	<u>Volumes</u>	<u>Base Rate</u>	<u>Revenue</u>	<u>Average Rate</u>
<u>No.</u>		(1)	(2)	(3)	(4)	(5)
			Dth	\$/Dth	\$	\$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			

1	Transportation Summary by Customer Class					
2	Base Rate Revenue				84,694,760	
3	STAS				0	
4	Rider USP				5,054,713	
5	Rider CC				5,320	
6	Gas Cost				<u>15,056,370</u>	
7	Total Residential Distribution Service	724,664	5,319,631.0		104,811,163	
8	Base Rate Revenue				43,564,980	
9	STAS				0	
10	Rider CC				6,631	
11	Gas Cost				<u>7,499,463</u>	
12	Total Small General Distribution Service (SCD, SGDS)	145,021	6,632,539.4		51,071,074	
13	Base Rate Revenue				27,342,399	
14	STAS				0	
15	Total Small Distribution Service	4,879	6,040,003.5		27,342,399	
16	Base Rate Revenue				24,651,882	
17	STAS				0	
18	Total Large Distribution Service	888	10,676,465.8		24,651,882	
19	Base Rate Revenue				910,373	
20	STAS				0	
21	Total Main Line Distribution Service	84	1,826,121.8		910,373	
22	Base Rate Revenue				3,712,940	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	276	11,297,323.3		3,712,940	
25	Total Distribution Service	875,812	41,792,084.8		212,499,831	

26	Total Company Throughput	5,063,489	76,695,992.4		742,867,584	
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27 Other Operating Revenue

28	487 - Forfeited Discounts				1,237,138	
29	488 - Miscellaneous Service Revenues				(4,774)	
30	493 - Rent from Gas Property				0	
31	495 - Prior Yr. Rate Refund - Net.				0	
32	495 - Off System Sales				0	
33	495 - Other Gas Revenues - Other				16,356	
34	496 - Provision For Rate Refunds				0	
35	Total Other Operating Revenue				1,248,720	

36	Total Company Revenue				744,116,303	
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