

Columbia Gas of Pennsylvania, Inc.
2021 General Rate Case
Docket No. R-2021-3024296
Standard Filing Requirements
Exhibits 101-108
Volume 6 of 10

EXHIBIT 101

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response:

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

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

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

Response:

Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2018 through November 2020.

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. RATE OF RETURN
C. GAS UTILITIES ONLY

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

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2020.

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

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2019 and 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

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

Response:

Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2018, 2019 and 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

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

Response:

Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

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

Response:

Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2020.

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

Response:

Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2017, 2018, 2019, and the eleven months ended November 30, 2020.

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

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

Response:

Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2020 and December 1, 2019.

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

Response:

Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2020.

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

Response:

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

EXHIBIT 102

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 (b)

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

Response:

Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2021 (future test year) and twelve months ending December 31, 2022 (fully projected future test year).

53.52 (c)

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

Response:

Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2021(future test year) and twelve months ending December 31, 2022 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2021 (future test year) and twelve months ending December 31, 2022 (fully projected future test year).

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

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

Response:

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

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

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

Response:

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

Refer to Exhibit No.2, Schedule No. 4, for the Income Statement per books at November 30, 2020.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2022

| Line No. | Description | Reference | TME | HTY | Pro Forma | FTY | Pro Forma | FPFTY | Pro Forma | Adjustments | FPFTY |
|----------|---|-----------------|-------------------|-----------------|--------------------|-----------------|------------------|-----------------|-----------------|-------------------|------------------|
| | | | November 30, 2020 | Adjustments | Historic Test Year | Adjustments | Future Test Year | Adjustments | Fully Projected | Adjustments | FPFTY |
| | | (1) | Per Books | @ Present Rates | @ Present Rates | @ Present Rates | @ Present Rates | @ Present Rates | @ Present Rates | @ Proposed Rates | @ Proposed Rates |
| | | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Operation Revenues | | | | | | | | | | |
| 2 | Base Rate Revenues (Incl. Transportation) | Exhibit 3 / 103 | 394,768,736 | 67,898,584 | 462,667,320 | 5,329,910 | 467,997,230 | 2,934,754 | 470,931,984 | 93,752,504 | 564,684,488 |
| 3 | Fuel Revenues | Exhibit 3 / 103 | 129,745,998 | 27,178,574 | 156,924,572 | 3,087,863 | 160,012,435 | 1,355,872 | 161,368,307 | - | 161,368,307 |
| 4 | Rider USP | Exhibit 3 / 103 | 20,942,161 | 5,013,171 | 25,955,332 | 318,352 | 26,273,684 | 158,890 | 26,432,574 | 4,298,163 | 30,730,737 |
| 5 | Gas Procurement Charge | Exhibit 3 / 103 | 2,252,252 | (1,897,014) | 355,238 | (30,502) | 324,736 | 45,483 | 370,219 | 39,926 | 410,145 |
| 6 | Merchant Function Charge | Exhibit 3 / 103 | 812,793 | (60,705) | 752,088 | 17,697 | 769,785 | 12,830 | 782,615 | - | 782,615 |
| 7 | Rider CC | Exhibit 3 / 103 | 40,729 | 5,098 | 45,827 | 915 | 46,742 | 249 | 46,991 | - | 46,991 |
| 8 | Pipeline Penalty Refund | Exhibit 3 | 23,753 | (23,753) | - | - | - | - | - | - | - |
| 9 | Total Sales and Transportation Revenue | | 548,586,422 | 98,113,955 | 646,700,377 | 8,724,235 | 655,424,612 | 4,508,078 | 659,932,690 | 98,090,593 | 758,023,283 |
| 10 | Off System Sales Revenue | Exhibit 3 / 103 | 3,226,566 | (3,226,566) | - | - | - | - | - | - | - |
| 11 | Late Payment Fees | Exhibit 3 / 103 | 502,806 | 734,332 | 1,237,138 | 16,689 | 1,253,827 | 8,624 | 1,262,451 | 187,647 | 1,450,098 |
| 12 | Other Operating Revenues (Excl. Transportation) | Exhibit 3 / 103 | 11,584 | (2) | 11,582 | - | 11,582 | - | 11,582 | - | 11,582 |
| 13 | Total Operating Revenues | | 552,327,378 | 95,621,718 | 647,949,096 | 8,740,924 | 656,690,020 | 4,516,702 | 661,206,723 | 98,278,240 | 759,484,963 |
| 14 | Operating Revenue Deductions | | | | | | | | | | |
| 15 | Gas Supply Expense | Exhibit 3 / 103 | 129,745,998 | 27,178,574 | 156,924,572 | 3,087,863 | 160,012,435 | 1,355,872 | 161,368,307 | - | 161,368,307 |
| 16 | Off System Sales Expense | Exhibit 3 / 103 | 3,226,566 | (3,226,566) | - | - | - | - | - | - | - |
| 17 | Gas Used in Company Operations | | (369,008) | 369,008 | - | - | - | - | - | - | - |
| 18 | Operating and Maintenance Expense | Exhibit 4 / 104 | 183,197,647 | 7,137,219 | 190,334,865 | 27,188,399 | 217,523,264 | 7,189,258 | 224,712,522 | 1,115,821 | 225,828,343 |
| 19 | Depreciation and Amortization | Exhibit 5 / 105 | 72,771,708 | 6,182,960 | 78,954,668 | 11,920,509 | 90,875,177 | 13,935,451 | 104,810,628 | - | 104,810,628 |
| 20 | Net Salvage Amortized | Exhibit 5 / 105 | 5,667,409 | (1,227,629) | 4,439,780 | 289,514 | 4,729,294 | 430,406 | 5,159,700 | - | 5,159,700 |
| 21 | Taxes Other Than Income Taxes | Exhibit 6 / 106 | 3,362,482 | 255,896 | 3,618,378 | 65,292 | 3,683,670 | 32,268 | 3,715,938 | - | 3,715,938 |
| 22 | Total Operating Revenue Deductions | | 397,602,802 | 36,669,461 | 434,272,263 | 42,551,577 | 476,823,840 | 22,943,255 | 499,767,095 | 1,115,821 | 500,882,916 |
| 23 | Operating Income Before Income Taxes | | 154,724,576 | 58,952,258 | 213,676,833 | (33,810,653) | 179,866,180 | (18,426,552) | 161,439,628 | 97,162,419 | 258,602,047 |
| 24 | Income Taxes | Exhibit 7 / 107 | 23,584,686 | 15,792,486 | 39,377,172 | (9,135,385) | 30,241,787 | (7,035,079) | 23,206,708 | 25,005,001 | 48,211,709 |
| 25 | Investment Tax Credit | Exhibit 7 / 107 | (287,111) | - | (287,111) | 27,424 | (259,687) | 16,674 | (243,013) | - | (243,013) |
| 26 | Operating Income | | 131,427,001 | 43,159,772 | 174,586,772 | (24,702,692) | 149,884,080 | (11,408,147) | 138,475,933 | 72,157,418 | 210,633,351 |
| 27 | Rate Base | Exhibit 8 / 108 | 2,177,371,117 | (88,057,950) | 2,089,313,166 | 255,471,449 | 2,344,784,616 | 328,227,450 | 2,673,012,065 | - | 2,673,012,065 |
| 28 | % Rate of Return Earned on Rate Base | | 6.04% | | 8.36% | | 6.39% | | 5.18% | | 7.88% |

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

FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2022

| <u>Line No.</u> | <u>Description</u> | <u>Pro Forma</u> (1) \$ |
|---------------------------------|--------------------------|-------------------------------|
| <u>FTY Calculation</u> | | |
| 1 | Rate Base | 2,344,784,616 |
| 2 | Weighted Cost of Short & | |
| 3 | Long Term Debt | <u>1.930%</u> |
| 4 | Interest Expense | <u><u>45,254,343</u></u> |
| <u>FPFTY Calculation</u> | | |
| 5 | Rate Base | 2,673,012,065 |
| 6 | Weighted Cost of Short & | |
| 7 | Long Term Debt | <u>1.930%</u> |
| 8 | Interest Expense | <u><u>51,589,133</u></u> |

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

FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2022

| Line No. | Description | Detail | Amount |
|----------|---|--------|--------------------------|
| | | | (1) |
| | | | \$ |
| 1 | Proforma Rate Base at Present Rates | | 2,673,012,065 |
| 2 | Return on Rate Base | | 7.880% |
| 3 | Total Requirement | | 210,633,351 |
| 4 | Less: Net Operating Income at Present Rates | | <u>138,475,933</u> |
| 5 | Net Required Operating Income | | 72,157,418 |
| 6 | Revenue Conversion Factor | | <u>1.36199774</u> |
| 7 | Gross Revenue Requirement | | <u><u>98,278,240</u></u> |
| 8 | Revenue Conversion Factor: | | |
| 9 | Operating Revenue | | 1.00000000 |
| 10 | Less: Uncollectibles | | 0.01135370 |
| 11 | Income Before State Taxes | | 0.98864630 |
| 12 | State Income Tax Effect Tax Rate | | 0.05993999 |
| 13 | Less: State Income Tax | | 0.05925945 |
| 14 | Income Before Federal Taxes | | 0.92938685 |
| 15 | Less: Federal Tax @ 21% | | <u>0.19517124</u> |
| 16 | Adjusted Operating Income | | 0.73421561 |
| 17 | Revenue Conversion Factor | | 1.36199774 |

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2022

| Line No. | Description | Amount (1) \$ |
|-------------|--|---------------------|
| 1 | Additional Revenue Requirement | 98,090,593 |
| 2 | Plus: Late Payments | 187,647 |
| 3 | Total Revenue Requirement | 98,278,240 |
| 4 | Less: Uncollectible Accounts Expense | |
| 5 | Line 3 X Uncollectible Rate | 1,115,821 |
| 6 | Income Before State Income Tax | 97,162,419 |
| 7 | State Income Taxes | |
| 8 | Exh 107, Pg 17, Col 3 Less Exh 107, Pg 17, Col 2 | 5,823,915 |
| 9 | Income Before Federal Income Tax | 91,338,504 |
| 10 | Federal Income Taxes | |
| 11 | Line 9 Times 21% | 19,181,086 |
| 12 | Net Required Operating Income | 72,157,418 |

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

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

Response:

See Exhibit No. 2, Schedule No. 5.

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

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

Response:

Columbia Gas of Pennsylvania has no separate operating divisions.

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

Response:

Pennsylvania jurisdictional data does not include other state data.

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

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

Response:

See Exhibit No. 2, Schedule No. 7.

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

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

Response:

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

EXHIBIT 103

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(a)

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

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

Response:

See Exhibit No. 3.

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

Response:

See Exhibit No. 103, Pages 8 through 9.

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2020. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2022, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2022, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

Response: See Exhibit No. 103, page 14.

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

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

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

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

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 1)</i> | Volumes (2) Dth <i>(Ex 103, Sch 1)</i> | Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i> | Proposed Adjustment (4) = (5) - (3) \$ | Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i> |
|----------|---|--|---|---|---|--|
| 1 | Sales Service | | | | | |
| 2 | Rate Schedule RSS - Residential Sales Service | | | | | |
| 3 | Residential Sales Service | 3,934,343 | 27,036,746.0 | 390,416,900 | 56,583,512 | 447,000,412 |
| 4 | Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually) | | | | | |
| 5 | Small General Sales Service | 300,976 | 7,726,733.4 | 77,098,331 | 9,794,172 | 86,892,503 |
| 6 | Rate Schedule NSS - Negotiated Sales Service | | | | | |
| 7 | 540,000 - 1,074,000 Therms | 12 | 68,900.0 | 238,496 | 0 | 238,496 |
| 8 | Rate Schedule LGSS - Large General Sales Service | | | | | |
| 9 | Large General Sales Service | 1,059 | 978,957.1 | 7,419,424 | 962,943 | 8,382,367 |
| 10 | Tariff Sales Summary by Rate Class | | | | | |
| 11 | Total Residential Sales Service | 3,934,343 | 27,036,746.0 | 390,416,900 | 56,583,512 | 447,000,412 |
| 12 | Total Small General Sales Service | 300,976 | 7,726,733.4 | 77,098,331 | 9,794,172 | 86,892,503 |
| 13 | Total Negotiated Sales Service | 12 | 68,900.0 | 238,496 | 0 | 238,496 |
| 13 | Total Large General Sales Service | <u>1,059</u> | <u>978,957.1</u> | <u>7,419,424</u> | <u>962,943</u> | <u>8,382,367</u> |
| 14 | Total Tariff Sales | 4,236,390 | 35,811,336.5 | 475,173,151 | 67,340,627 | 542,513,778 |
| 15 | Distribution Service | | | | | |
| 16 | Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | |
| 17 | Residential Distribution Service | 692,310 | 5,110,181.4 | 62,872,264 | 10,556,763 | 73,429,027 |
| 18 | Rate Schedule CAP - Residential Distribution Service CAP | | | | | |
| 19 | Residential Distributed Service | 263,795 | 2,427,732.4 | 26,792,062 | 228,056 | 27,020,118 |
| 18 | Rate Schedule SCD - Small Commercial Distribution (Choice) | | | | | |
| 19 | Small Commercial Distribution Service | 112,441 | 3,110,415.7 | 24,756,205 | 3,870,833 | 28,627,038 |
| 20 | Rate Schedule SGDS - Small General Distribution Service | | | | | |
| 21 | Small General Distribution Service | 29,893 | 3,758,300.8 | 19,973,547 | 3,867,381 | 23,840,928 |
| 22 | Rate Schedule SDS - Small Distribution Service | | | | | |
| 23 | Small Distribution Service | 4,884 | 6,394,186.6 | 22,750,495 | 5,979,791 | 28,730,286 |
| 24 | Rate Schedule LDS - Large Distribution Service | | | | | |
| 25 | Large Distribution Service | 864 | 10,800,999.2 | 19,093,310 | 5,708,117 | 24,801,427 |

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Page 7 of 15
Witness: M. J. Bell

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 1)</i> | Volumes (2) Dth <i>(Ex 103, Sch 1)</i> | Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i> | Proposed Adjustment (4) = (5) - (3) \$ | Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i> |
|----------|---|--|---|---|---|--|
| 1 | Distribution Service | | | | | |
| 2 | Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | |
| 3 | Main Line Distribution Service Class I | 36 | 181,000.0 | 42,012 | 0 | 42,012 |
| 4 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | |
| 5 | Main Line Distribution Service Class II | 48 | 1,790,000.0 | 878,207 | 0 | 878,207 |
| 6 | Rate Schedule Flexible Rate and Negotiated Contract Services | | | | | |
| 7 | Flex and Negotiated Contract Services | 276 | 11,232,446.0 | 3,093,359 | 14,820 | 3,108,179 |
| 8 | Distribution Service Summary by Rate Class | | | | | |
| 9 | Total Residential Distribution Service | 956,105 | 7,537,913.8 | 89,664,326 | 10,784,819 | 100,449,145 |
| 10 | Total Small Distribution Service (SCD, SGDS, SDS) | 142,334 | 6,868,716.5 | 44,729,752 | 7,738,214 | 52,467,966 |
| 11 | Total Small Distribution Service (SDS) | 4,884 | 6,394,186.6 | 22,750,495 | 5,979,791 | 28,730,286 |
| 12 | Total Large Distribution Service | 864 | 10,800,999.2 | 19,093,310 | 5,708,117 | 24,801,427 |
| 13 | Total Main Line Distribution Service | 84 | 1,971,000.0 | 920,219 | 0 | 920,219 |
| 14 | Total Flex and Negotiated Contract Service | <u>276</u> | <u>11,232,446.0</u> | <u>3,093,359</u> | <u>14,820</u> | <u>3,108,179</u> |
| 15 | Total Distribution Service | 1,104,271 | 44,805,262.1 | 180,251,461 | 30,225,761 | 210,477,222 |
| 16 | Total Company Throughput by Rate Class | | | | | |
| 17 | Total Residential | 4,890,448 | 34,574,659.8 | 480,081,226 | 67,368,331 | 547,449,557 |
| 18 | Total Small Commercial & Industrial | 448,194 | 20,989,636.5 | 144,578,578 | 23,512,177 | 168,090,755 |
| 19 | Total Large Commercial & Industrial | <u>2,295</u> | <u>25,052,302.3</u> | <u>30,764,808</u> | <u>6,685,880</u> | <u>37,450,688</u> |
| 20 | Total Throughput | 5,340,937 | 80,616,598.6 | 655,424,612 | 97,566,388 | 752,991,000 |
| 21 | Other Operating Revenue | | | | | |
| 22 | 487 - Forfeited Discounts | | | 1,253,827 | 0 | 1,253,827 |
| 23 | 488 - Miscellaneous Service Revenues | | | (4,774) | 0 | (4,774) |
| 24 | 493 - Rent from Gas Property | | | 0 | 0 | 0 |
| 25 | 495 - Prior Yr. Rate Refund - Net. | | | 0 | 0 | 0 |
| 26 | 495 - Off System Sales | | | 0 | 0 | 0 |
| 27 | 495 - Other Gas Revenues - Other | | | 16,356 | 0 | 16,356 |
| 28 | 496 - Provision For Rate Refunds | | | <u>0</u> | <u>0</u> | <u>0</u> |
| 29 | Total Other Operating Revenue | | | 1,265,409 | 0 | 1,265,409 |
| 30 | Total Company Revenue | | | 656,690,020 | 97,566,388 | 754,256,408 |

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Page 8 of 15
Witness: M.J. Bell

| <u>Line No.</u> | <u>Description</u> | <u>Bills</u> (1) <i>(Ex 103, Sch 1)</i> | <u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i> | <u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i> | <u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$ | <u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i> |
|---|--|---|--|---|---|--|
| <u>Sales Service</u> | | | | | | |
| 1 Rate Schedule RSS - Residential Sales Service | | | | | | |
| 2 | Residential Sales Service | 4,023,298 | 27,497,571.3 | 397,438,092 | 57,604,437 | 455,042,529 |
| 3 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually) | | | | | | |
| 4 | Small General Sales Service | 301,697 | 7,805,391.0 | 77,887,175 | 9,847,444 | 87,734,619 |
| 5 Rate Schedule NSS - Negotiated Sales Service | | | | | | |
| 6 | 540,000 - 1,074,000 Therms | 12 | 69,600.0 | 240,703 | 0 | 240,703 |
| 7 Rate Schedule LGSS - Large General Sales Service | | | | | | |
| 8 | Large General Sales Service | 1,059 | 993,014.3 | 7,519,602 | 975,015 | 8,494,617 |
| 9 <u>Tariff Sales Summary by Rate Class</u> | | | | | | |
| 10 | Total Residential Sales Service | 4,023,298 | 27,497,571.3 | 397,438,092 | 57,604,437 | 455,042,529 |
| 11 | Total Small General Sales Service | 301,697 | 7,805,391.0 | 77,887,175 | 9,847,444 | 87,734,619 |
| 12 | Total Negotiated Sales Service | 12 | 69,600.0 | 240,703 | 0 | 240,703 |
| 12 | Total Large General Sales Service | <u>1,059</u> | <u>993,014.3</u> | <u>7,519,602</u> | <u>975,015</u> | <u>8,494,617</u> |
| 13 | Total Tariff Sales | 4,326,066 | 36,365,576.6 | 483,085,572 | 68,426,896 | 551,512,468 |
| 14 <u>Distribution Service</u> | | | | | | |
| 15 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | |
| 16 | Residential Distribution Service | 662,355 | 4,843,764.9 | 59,697,267 | 10,022,230 | 69,719,497 |
| 3 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | |
| 4 | Residential Distributed Generation Sales Service | 252,488 | 2,302,126.9 | 25,445,115 | 0 | 25,445,115 |
| 17 Rate Schedule SCD - Small Commercial Distribution (Choice) | | | | | | |
| 18 | Small Commercial Distribution Service | 112,441 | 3,103,492.5 | 24,708,484 | 3,863,755 | 28,572,239 |
| 19 Rate Schedule SGDS - Small General Distribution Service | | | | | | |
| 20 | Small General Distribution Service | 29,892 | 3,739,761.0 | 19,877,208 | 3,849,507 | 23,726,715 |
| 21 Rate Schedule SDS - Small Distribution Service | | | | | | |
| 22 | Small Distribution Service | 4,884 | 6,501,836.6 | 23,085,924 | 6,067,929 | 29,153,853 |
| 23 Rate Schedule LDS - Large Distribution Service | | | | | | |
| 24 | Large Distribution Service | 864 | 11,116,014.2 | 19,552,312 | 5,845,334 | 25,397,646 |

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Page 9 of 15
Witness: M.J. Bell

| <u>Line No.</u> | <u>Description</u> | <u>Bills</u> (1) <i>(Ex 103, Sch 1)</i> | <u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i> | <u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i> | <u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$ | <u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 8)</i> |
|-----------------|---|---|--|---|---|--|
| 1 | <u>Distribution Service</u> | | | | | |
| 2 | Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | |
| 3 | Main Line Distribution Service Class I | 36 | 186,000.0 | 53,292 | 0 | 53,292 |
| 4 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | |
| 5 | Main Line Distribution Service Class II | 48 | 2,140,000.0 | 1,035,292 | 0 | 1,035,292 |
| 6 | <u>Flexible Rate and Negotiated Contract Services</u> | | | | | |
| 7 | Flexible Rate and Negotiated Contract Services | 276 | 11,670,420.0 | 3,392,224 | 14,820 | 3,407,044 |
| 8 | Distribution Service Summary by Rate Class | | | | | |
| 9 | Total Residential Distribution Service | 914,843 | 7,145,891.8 | 85,142,382 | 10,022,230 | 95,164,612 |
| 10 | Total Small Distribution Service (SCD, SGDS, SDS) | 147,217 | 13,345,090.1 | 67,671,616 | 13,781,191 | 81,452,807 |
| 11 | Total Large Distribution Service | 864 | 11,116,014.2 | 19,552,312 | 5,845,334 | 25,397,646 |
| 12 | Total Main Line Distribution Service | 84 | 2,326,000.0 | 1,088,584 | 0 | 1,088,584 |
| 13 | Total Flexible Rate and Negotiated Contract Services | <u>276</u> | <u>11,670,420.0</u> | <u>3,392,224</u> | <u>14,820</u> | <u>3,407,044</u> |
| 14 | Total Distribution Service | 1,063,284 | 45,603,416.1 | 176,847,118 | 29,663,575 | 206,510,693 |
| 15 | Total Company Throughput by Rate Class | | | | | |
| 16 | Total Residential | 4,938,141 | 34,643,463.1 | 482,580,474 | 67,626,667 | 550,207,141 |
| 17 | Total Small Commercial & Industrial | 448,914 | 21,150,481.1 | 145,558,791 | 23,628,635 | 169,187,426 |
| 18 | Total Large Commercial & Industrial | 2,019 | 14,504,628.5 | 28,401,201 | 6,820,349 | 35,221,550 |
| 18 | Total Flexible Rate and Negotiated Contract Services | <u>276</u> | <u>11,670,420.0</u> | <u>3,392,224</u> | <u>14,820</u> | <u>3,407,044</u> |
| 19 | Total Throughput | 5,389,350 | 81,968,993 | 659,932,690 | 98,090,471 | 758,023,161 |
| 20 | Other Operating Revenue | | | | | |
| 21 | 487 - Forfeited Discounts | | | 1,262,451 | 187,647 | 1,450,098 |
| 22 | 488 - Miscellaneous Service Revenues | | | (4,774) | 0 | (4,774) |
| 23 | 493 - Rent from Gas Property | | | 0 | 0 | 0 |
| 24 | 495 - Prior Yr. Rate Refund - Net. | | | 0 | 0 | 0 |
| 25 | 495 - Off System Sales | | | 0 | 0 | 0 |
| 26 | 495 - Other Gas Revenues - Other | | | 16,356 | 0 | 16,356 |
| 27 | 496 - Provision For Rate Refunds | | | <u>0</u> | <u>0</u> | <u>0</u> |
| 28 | Total Other Operating Revenue | | | 1,274,033 | 187,647 | 1,461,680 |
| 29 | Total Company Revenue | | | 661,206,723 | 98,278,118 | 759,484,841 |

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Page 10 of 15
Witness: M. J. Bell

| Line No. | Acct No. | Description | Per Proforma Future Test Year (1) | Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i> | Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i> | Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i> | Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i> | Proforma Future Rider CC (6) <i>(Ex 103, Sch 1)</i> | Adjustment To Reflect Annualization (7=8-(1-6)) | Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i> |
|-----------|----------|--|-----------------------------------|--|---|--|--|--|---|---|
| 1 | | GAS SERVICE REVENUE | | | | | | | | |
| 2 | 480 | Residential Sales Revenue | 382,425,447 | (101,817,181) | (21,607,598) | (269,665) | (711,176) | (26,438) | 5,172,362 | 263,165,751 |
| 3 | 481 | Comm/Ind Sales Revenue | 82,104,502 | (32,551,558) | 0 | (85,573) | (40,912) | (7,438) | 1,492,437 | 50,911,458 |
| 4 | 481 | Other Sales Revenue [1] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | TOTAL GAS SERVICE REV | 464,529,949 | (134,368,739) | (21,607,598) | (355,238) | (752,088) | (33,876) | 6,664,799 | 314,077,209 |
| 6 | 487 | Forfeited Discounts | 1,237,138 | 0 | 0 | 0 | 0 | 0 | 16,689 | 1,253,827 |
| 7 | 488 | Miscellaneous Service Rev | (4,774) | 0 | 0 | 0 | 0 | 0 | 0 | (4,774) |
| 8 | 489 | Transportation of Gas | 182,170,428 | (17,722,206) | (4,347,734) | 0 | 0 | (11,951) | (6,168,516) | 153,920,021 |
| 9 | 493 | Rent from Gas Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 495 | Prior Yr. Rate Refund - Net. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 495 | Off System Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 495 | Other Gas Revenues - Other | 16,356 | 0 | 0 | 0 | 0 | 0 | 0 | 16,356 |
| 13 | 496 | Provision For Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | TOTAL OTHER OPER. REV | 183,419,148 | (17,722,206) | (4,347,734) | 0 | 0 | (11,951) | (6,151,827) | 155,185,430 |
| 15 | | TOTAL REVENUE | 647,949,096 | (152,090,945) | (25,955,332) | (355,238) | (752,088) | (45,827) | 512,972 | 469,262,639 |
| 16 | | SALES VOL (Dth) FORECAST | | | | | | | | |
| 17 | | Residential Sales | 26,942,417.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 94,329.0 | 27,036,746.0 |
| 18 | | Commercial Sales | 8,642,080.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (38,955.0) | 8,603,125.7 |
| 19 | | Industrial Sales | 183,164.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (11,700.0) | 171,464.8 |
| 20 | | Unbilled Sales | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 21 | | Other Sales [1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 22 | | TOTAL GAS SERVICE SALES | 35,767,662.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 43,674.0 | 35,811,336.5 |
| 23 | | TRANSPORTATION VOL (Dth) FORECAST | | | | | | | | |
| 24 | | Residential Transportation | 7,537,913.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7,537,913.8 |
| 25 | | Commercial Transportation | 15,748,753.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15,748,753.2 |
| 26 | | Industrial Transportation | 21,518,595.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 21,518,595.1 |
| 27 | | Unbilled Transportation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 28 | | TOTAL TRANS VOLUME | 44,805,262.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 44,805,262.1 |
| 29 | | TOTAL THROUGHPUT FORECAST | 80,572,924.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 43,674.0 | 80,616,598.6 |

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2022 - Unadjusted

Exhibit No. 103
Page 12 of 15
Witness: M.J. Bell

| Line No. | Acct No. | Description | Per Proforma Future Test Year (1) | Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i> | Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i> | Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i> | Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i> | Proforma Future Rider CC (6) | Adjustment To Reflect Annualization (6=7-(1-5)) | Annualized Base Revenue (7) <i>(Ex 103, Sch 1)</i> |
|-----------|----------|--|-----------------------------------|--|---|--|--|------------------------------|---|---|
| 1 | | GAS SERVICE REVENUE | | | | | | | | |
| 2 | 480 | Residential Sales Revenue | 390,416,900 | (104,123,916) | (22,097,133) | (275,775) | (727,288) | (27,037) | 3,201,110 | 266,366,861 |
| 3 | 481 | Comm/Ind Sales Revenue | 84,756,251 | (33,745,608) | 0 | (48,961) | (42,497) | (7,727) | 204,576 | 51,116,034 |
| 4 | 481 | Other Sales Revenue [1] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | TOTAL GAS SERVICE REV | 475,173,151 | (137,869,524) | (22,097,133) | (324,736) | (769,785) | (34,764) | 3,405,686 | 317,482,895 |
| 6 | 487 | Forfeited Discounts | 1,253,827 | 0 | 0 | 0 | 0 | 0 | 0 | 1,253,827 |
| 7 | 488 | Miscellaneous Service Rev | (4,774) | 0 | 0 | 0 | 0 | 0 | 0 | (4,774) |
| 8 | 489 | Transportation of Gas | 180,251,461 | (22,142,911) | (4,176,551) | 0 | 0 | (11,978) | (2,324,368) | 151,595,653 |
| 9 | 493 | Rent from Gas Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 495 | Prior Yr. Rate Refund - Net. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 495 | Off System Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 495 | Other Gas Revenues - Other | 16,356 | 0 | 0 | 0 | 0 | 0 | 0 | 16,356 |
| 13 | 496 | Provision For Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | TOTAL OTHER OPER. REV | 181,516,870 | (22,142,911) | (4,176,551) | 0 | 0 | (11,978) | (2,324,368) | 152,861,062 |
| 15 | | TOTAL REVENUE | 656,690,020 | (160,012,435) | (26,273,684) | (324,736) | (769,785) | (46,742) | 1,081,318 | 470,343,957 |
| 16 | | SALES VOL (Dth) FORECAST | | | | | | | | |
| 17 | | Residential Sales | 27,316,077 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 27,316,077.3 |
| 18 | | Commercial Sales | 8,622,437 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8,622,436.7 |
| 19 | | Industrial Sales | 194,709 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 194,708.6 |
| 20 | | Unbilled Sales | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 21 | | Other Sales [1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 22 | | TOTAL GAS SERVICE SALES | 36,133,222.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 36,133,222.6 |
| 23 | | TRANSPORTATION VOL (Dth) FORECAST | | | | | | | | |
| 24 | | Residential Transportation | 7,145,891.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7,145,891.8 |
| 25 | | Commercial Transportation | 15,824,749.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15,824,749.3 |
| 26 | | Industrial Transportation | 22,632,775.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 22,632,775.0 |
| 27 | | Unbilled Transportation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 28 | | TOTAL TRANS VOLUME | 45,603,416.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45,603,416.1 |
| 29 | | TOTAL THROUGHPUT FORECAST | 81,736,638.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 81,736,638.7 |

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Page 14 of 15
Witness: M.J. Bell

| Line No. | Acct No. | Description | Per Proforma Future Test Year (1) | Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i> | Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i> | Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i> | Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i> | Proforma Future Rider CC (6) | Adjustment To Reflect Annualization (6=7-(1-5)) | Annualized Base Revenue (7) <i>(Ex 103, Sch 1)</i> |
|---|----------|----------------------------------|-----------------------------------|--|---|--|--|------------------------------|---|---|
| 1 GAS SERVICE REVENUE | | | | | | | | | | |
| 2 | 480 | Residential Sales Revenue | 390,416,900 | (104,123,916) | (22,097,133) | (275,775) | (727,288) | (27,037) | 4,852,271 | 268,018,022 |
| 3 | 481 | Comm/Ind Sales Revenue | 84,756,251 | (33,745,608) | 0 | (48,961) | (42,497) | (7,727) | 490,731 | 51,402,189 |
| 4 | 481 | Other Sales Revenue [1] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | TOTAL GAS SERVICE REV | 475,173,151 | (137,869,524) | (22,097,133) | (324,736) | (769,785) | (34,764) | 5,343,002 | 319,420,211 |
| 6 | 487 | Forfeited Discounts | 1,253,827 | 0 | 0 | 0 | 0 | 0 | 8,624 | 1,262,451 |
| 7 | 488 | Miscellaneous Service Rev | (4,774) | 0 | 0 | 0 | 0 | 0 | 0 | (4,774) |
| 8 | 489 | Transportation of Gas | 180,251,461 | (22,142,911) | (4,176,551) | 0 | 0 | (11,978) | (2,408,248) | 151,511,773 |
| 9 | 493 | Rent from Gas Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 495 | Prior Yr. Rate Refund - Net. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 495 | Off System Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 495 | Other Gas Revenues - Other | 16,356 | 0 | 0 | 0 | 0 | 0 | 0 | 16,356 |
| 13 | 496 | Provision For Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | TOTAL OTHER OPER. REV | 181,516,870 | (22,142,911) | (4,176,551) | 0 | 0 | (11,978) | (2,399,624) | 152,785,806 |
| 15 | | TOTAL REVENUE | 656,690,020 | (160,012,435) | (26,273,684) | (324,736) | (769,785) | (46,742) | 2,943,378 | 472,206,017 |
| 16 SALES VOL (Dth) FORECAST | | | | | | | | | | |
| 17 | | Residential Sales | 27,316,077 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 181,494.0 | 27,497,571.3 |
| 18 | | Commercial Sales | 8,622,437 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 50,860.0 | 8,673,296.7 |
| 19 | | Industrial Sales | 194,709 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 194,708.6 |
| 20 | | Unbilled Sales | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 21 | | Other Sales [1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 22 | | TOTAL GAS SERVICE SALES | 36,133,222.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 232,354.0 | 36,365,576.6 |
| 23 TRANSPORTATION VOL (Dth) FORECAST | | | | | | | | | | |
| 24 | | Residential Transportation | 7,145,891.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 7,145,891.8 |
| 25 | | Commercial Transportation | 15,824,749.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15,824,749.3 |
| 26 | | Industrial Transportation | 22,632,775.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 22,632,775.0 |
| 27 | | Unbilled Transportation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 28 | | TOTAL TRANS VOLUME | 45,603,416.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45,603,416.1 |
| 29 | | TOTAL THROUGHPUT FORECAST | 81,736,638.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 232,354.0 | 81,968,992.7 |

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|---|-----------------|-----------------------|----------------------------|----------------------|-------------------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | | |
| 1 | <u>Rate Schedule RSS - Residential Sales Service</u> | | | | | |
| 2 | Customer Charge | 3,934,343 | | 16.75 | 65,900,245 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 27,036,746.0 | 7.2962 | 197,265,506 | |
| 5 | Rider USP - Universal Service Plan | | 27,036,746.0 | 0.8173 | 22,097,133 | |
| 6 | Rider CC - Customer Choice | | 27,036,746.0 | 0.0010 | 27,037 | |
| 7 | Gas Procurement Charge | | 27,036,746.0 | 0.0102 | <u>275,775</u> | |
| 8 | Subtotal | | | | 285,565,696 | |
| 9 | STAS | | | | <u>0</u> | |
| 10 | Base Rate Revenue | | | | 285,565,696 | |
| 11 | Gas Cost | | 27,036,746.0 | 3.8512 | 104,123,916 | |
| 12 | Merchant Function Charge | | 27,036,746.0 | 0.0269 | <u>727,288</u> | |
| 13 | Total Rate Schedule RSS | 3,934,343 | 27,036,746.0 | | 390,416,900 | 14.4402 |
| 14 | <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u> | | | | | |
| 15 | Customer Charge: | | | | | |
| 16 | Less Than 6,440 Therms Annually | 266,134 | | 26.00 | 6,919,484 | |
| 17 | Commodity Charge: | | | | | |
| 18 | Less Than 6,440 Therms Annually | | 3,821,169.9 | 5.3932 | 20,608,334 | |
| 19 | Rider CC - Customer Choice | | 3,821,169.9 | 0.0010 | 3,821 | |
| 20 | Gas Procurement Charge | | 3,821,169.9 | 0.0102 | <u>38,976</u> | |
| 21 | Subtotal | | | | 27,570,615 | |
| 22 | STAS | | | | <u>0</u> | |
| 23 | Base Rate Revenue | | | | 27,570,615 | |
| 24 | Gas Cost | | 3,821,169.9 | 3.8512 | 14,716,090 | |
| 25 | Merchant Function Charge | | 3,821,169.9 | 0.0055 | <u>21,016</u> | |
| 26 | Total Rate Schedule SGSS | 266,134 | 3,821,169.9 | | 42,307,721 | 11.0719 |
| 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 | | 3,905,563.5 | 4.5596 | 17,807,807 | |
| 32 | Rider CC - Customer Choice | | 3,905,563.5 | 0.0010 | 3,906 | |
| 33 | Gas Procurement Charge | | 3,905,563.5 | 0.0000 | <u>0</u> | |
| 34 | Subtotal | | | | 19,728,023 | |
| 35 | STAS | | | | <u>0</u> | |
| 36 | Base Rate Revenue | | | | 19,728,023 | |
| 37 | Gas Cost | | 3,905,563.5 | 3.8512 | 15,041,106 | |
| 38 | Merchant Function Charge | | 3,905,563.5 | 0.0055 | <u>21,481</u> | |
| 39 | Total Rate Schedule SGSS | 34,842 | 3,905,563.5 | | 34,790,610 | 8.9080 |
| 40 | <u>Rate Schedule NSS - Negotiated Sales Service</u> | | | | | |
| 41 | Customer Charge: | | | | | |
| 42 | 540,000 - 1,074,000 Therms Annually | 12 | | 1,149.00 | 13,788 | |
| 43 | Commodity Charge: | | | | | |
| 44 | 540,000 - 1,074,000 Therms Annually | | <u>68,900.0</u> | 0.0937 | <u>6,456</u> | |
| 45 | Subtotal | | 68,900.0 | | 20,244 | |
| 46 | STAS | | | | <u>0</u> | |
| 47 | Base Rate Revenue | | | | 20,244 | |
| 48 | Gas Cost - Commodity | | 68,900.0 (workpaper) | | 210,696 | |
| 49 | Gas Cost - Demand | | 660.0 (workpaper) | | <u>7,556</u> | |
| 50 | Total Rate Schedule NSS | 12 | 68,900.0 | | 238,496 | 3.4615 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|----------|---|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 | Rate Schedule LGSS - Large General Sales Service | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | > 64,400 to ≤ 110,00 Therms Annually | 565 | | 265.00 | 149,725 | |
| 4 | >110,000 to ≤ 540,000 Therms Annually | 470 | | 874.00 | 410,780 | |
| 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 ≤ 7,400,000 Therms Annually | 0 | | 6,740.00 | 0 | |
| 8 | > 7,400,000 Therms Annually | 0 | | 9,985.00 | 0 | |
| 9 | Commodity Charge: | | | | | |
| 10 | > 64,400 <= 110,000 Therms Annually | | 371,314.2 | 3.2666 | 1,212,935 | |
| 11 | > 110,000 to ≤ 540,000 Therms Annually | | 563,874.3 | 3.0541 | 1,722,128 | |
| 12 | >540,000 to ≤ 1,074,000 Therms Annually | | 32,000.0 | 1.7627 | 56,406 | |
| 13 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 11,768.6 | 1.5636 | 18,401 | |
| 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 | | 935,188.5 | 0.0102 | 9,539 | |
| 17 | Gas Procurement - > 540,000 Therms Annually | | 43,768.6 | 0.0102 | 446 | |
| 18 | STAS - ≤ 540,000 Therms Annually | | | | 0 | |
| 19 | STAS - > 540,000 Therms Annually | | | | 0 | |
| 20 | Base Rate Revenue | | | | 3,649,264 | |
| 21 | Gas Cost - ≤ 540,000 Therms Annually | | 935,188.5 | 3.8512 | 3,601,598 | |
| 22 | Gas Cost - > 540,000 Therms Annually | | <u>43,768.6</u> | 3.8512 | <u>168,562</u> | |
| 23 | Total Rate Schedule LGSS | 1,059 | 978,957.1 | | 7,419,424 | 7.5789 |

| 24 Tariff Sales Summary by Rate Class | | | | | | |
|---------------------------------------|---------------------------|-----------|--------------|--|--------------------|--|
| 25 | Base Rate Revenue | | | | 263,165,751 | |
| 26 | STAS | | | | 0 | |
| 27 | Rider USP | | | | 22,097,133 | |
| 28 | Merchant Function Charge | | | | 727,288 | |
| 29 | Gas Procurement Charge | | | | 275,775 | |
| 30 | Rider CC | | | | 27,037 | |
| 31 | Gas Cost | | | | <u>104,123,916</u> | |
| 32 | Total Residential Sales | 3,934,343 | 27,036,746.0 | | 390,416,900 | |
| 33 | Base Rate Revenue | | | | 47,251,935 | |
| 34 | STAS | | | | 0 | |
| 35 | Merchant Function Charge | | | | 42,497 | |
| 36 | Gas Procurement Charge | | | | 38,976 | |
| 37 | Rider CC | | | | 7,727 | |
| 38 | Gas Cost | | | | <u>29,757,196</u> | |
| 39 | Total Small General Sales | 300,976 | 7,726,733.4 | | 77,098,331 | |
| 40 | Base Rate Revenue | | | | 20,244 | |
| 41 | STAS | | | | 0 | |
| 42 | Gas Cost | | | | <u>218,252</u> | |
| 43 | Total Negotiated Sales | 12 | 68,900.0 | | 238,496 | |
| 44 | Base Rate Revenue | | | | 3,639,279 | |
| 45 | STAS | | | | 0 | |
| 46 | Gas Procurement Charge | | | | 9,985 | |
| 47 | Gas Cost | | | | <u>3,770,160</u> | |
| 48 | Total Large General Sales | 1,059 | 978,957.1 | | 7,419,424 | |
| 49 | Total Tariff Sales | 4,236,390 | 35,811,336.5 | | 475,173,151 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|--|-----------------|-----------------------|----------------------------|----------------------|-------------------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | | |
| 1 | <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u> | | | | | |
| 2 | Customer Charge | 692,310 | | 16.75 | 11,596,193 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 5,110,181.4 | 7.2962 | 37,284,906 | |
| 5 | Rider USP - Universal Service Plan | | 5,110,181.4 | 0.8173 | 4,176,551 | |
| 6 | Rider CC | | 5,110,181.4 | 0.0010 | <u>5,110</u> | |
| 7 | Subtotal | | | | 53,062,760 | |
| 8 | STAS | | | | <u>0</u> | |
| 9 | Base Rate Revenue | | | | 53,062,760 | |
| 10 | Gas Cost | | 5,110,181.4 | 1.9196 | <u>9,809,504</u> | |
| 11 | Total Rate Schedule RDS | 692,310 | 5,110,181.4 | | 62,872,264 | 12.3033 |
| 12 | <u>Rate Schedule CAP - Residential Distribution Service CAP</u> | | | | | |
| 13 | Customer Charge | 263,795 | | 16.75 | 4,418,566 | |
| 14 | Commodity Charge: | | | | | |
| 15 | All Gas Consumed | | 2,427,732.4 | 7.2962 | <u>17,713,221</u> | |
| 16 | Subtotal | | | | 22,131,787 | |
| 17 | STAS | | | | <u>0</u> | |
| 18 | Base Rate Revenue | | | | 22,131,787 | |
| 19 | Gas Cost | | 2,427,732.4 | 1.9196 | <u>4,660,275</u> | |
| 20 | Total Rate Schedule CAP | 263,795 | 2,427,732.4 | | 26,792,062 | 11.0358 |
| 21 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u> | | | | | |
| 22 | Customer Charge | | | | | |
| 23 | Less Than 6,440 Therms Annually | 97,598 | | 26.00 | 2,537,548 | |
| 24 | Commodity Charge: | | | | | |
| 25 | Less Than 6,440 Therms Annually | | 1,494,933.8 | 5.3932 | 8,062,477 | |
| 26 | Rider CC | | 1,494,933.8 | 0.0010 | <u>1,495</u> | |
| 27 | Subtotal | | | | 10,601,520 | |
| 28 | STAS | | | | <u>0</u> | |
| 29 | Base Rate Revenue | | | | 10,601,520 | |
| 30 | Gas Cost | | 1,494,933.8 | 1.9196 | <u>2,869,675</u> | |
| 31 | Total Rate Schedule SCD ≤ 6,440 Therm | 97,598 | 1,494,933.8 | | 13,471,195 | 9.0112 |
| 32 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u> | | | | | |
| 33 | Customer Charge | | | | | |
| 34 | 6,440 - 64,400 Therms Annually | 14,843 | | 55.00 | 816,365 | |
| 35 | Commodity Charge: | | | | | |
| 36 | 6,440 - 64,400 Therms Annually | | 1,615,481.9 | 4.5596 | 7,365,951 | |
| 37 | Rider CC | | 1,615,481.9 | 0.0010 | <u>1,615</u> | |
| 38 | Subtotal | | | | 8,183,931 | |
| 39 | STAS | | | | <u>0</u> | |
| 40 | Base Rate Revenue | | | | 8,183,931 | |
| 41 | Gas Cost | | 1,615,481.9 | 1.9196 | <u>3,101,079</u> | |
| 42 | Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms | 14,843 | 1,615,481.9 | | 11,285,010 | 6.9855 |
| 43 | <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u> | | | | | |
| 44 | Customer Charge: | | | | | |
| 45 | Less Than 6,440 Therms Annually | 11,251 | | 26.00 | 292,526 | |
| 46 | Commodity Charge: | | | | | |
| 47 | Priority 1 - Aggregation | | | | | |
| 48 | Less Than 6,440 Therms Annually | | 48,759.3 | 5.2848 | 257,683 | |
| 49 | All Other Aggregation | | | | | |
| 50 | Less Than 6,440 Therms Annually | | 215,070.1 | 5.2848 | 1,136,602 | |
| 51 | Rider CC | | 263,829.4 | 0.0010 | <u>264</u> | |
| 52 | Subtotal | | | | 1,687,075 | |
| 53 | STAS | | | | <u>0</u> | |
| 54 | Subtotal | | | | 1,687,075 | |
| 55 | Priority 1 Gas Cost | | 48,759.3 | 2.2259 | <u>108,533</u> | |
| 56 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,251 | 263,829.4 | | 1,795,608 | 6.8059 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|--|---|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | 6,440 - 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 | | 716,045.3 | 4.4514 | 3,187,404 | |
| 7 | All Other Aggregation | | | | | |
| 8 | 6,440 - 64,400 Therms Annually | | 2,778,426.1 | 4.4514 | 12,367,886 | |
| 9 | Rider CC | | 3,494,471.4 | 0.0010 | 3,494 | |
| 10 | Subtotal | | | | 16,584,094 | |
| 11 | STAS | | | | 0 | |
| 12 | Subtotal | | | | 16,584,094 | |
| 13 | Priority 1 Gas Cost | | 716,045.3 | 2.2259 | 1,593,845 | |
| 14 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 18,642 | 3,494,471.4 | | 18,177,939 | 5.2019 |
| 15 Rate Schedule SDS - Small Distribution Service | | | | | | |
| 16 | Customer Charge: | | | | | |
| 17 | > 64,400 to ≤ 110,000 Therms Annually | 2,233 | | 265.00 | 591,745 | |
| 18 | > 110,000 to ≤ 540,000 Therms Annually | <u>2,651</u> | | 874.00 | 2,316,974 | |
| 19 | Commodity Charge: | 4,884 | | | | |
| 20 | > 64,400 to ≤ 110,000 Therms Annually | | 1,510,959.1 | 3.2666 | 4,935,699 | |
| 21 | > 110,000 to ≤ 540,000 Therms Annually | | 4,866,227.5 | 3.0541 | 14,861,945 | |
| 22 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | | <u>17,000.0</u> | 2.5960 | <u>44,132</u> | |
| 23 | Subtotal | | 6,394,186.6 | | 22,750,495 | |
| 24 | STAS | | | | 0 | |
| 25 | Total Rate Schedule SDS | 4,884 | 6,394,186.6 | | 22,750,495 | 3.5580 |
| 26 Rate Schedule LDS - Large Distribution Service | | | | | | |
| 27 | Customer Charge: | | | | | |
| 28 | > 540,000 to ≤ 1,074,000 Therms Annually | 468 | | 2,247.00 | 1,051,596 | |
| 29 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 312 | | 3,495.00 | 1,090,440 | |
| 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 | 864 | | | 2,747,136 | |
| 33 | Commodity Charge: | | | | | |
| 34 | > 540,000 to ≤ 1,074,000 Therms Annually | | 2,958,199.2 | 1.7627 | 5,214,418 | |
| 35 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,616,600.0 | 1.5636 | 7,218,516 | |
| 36 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,146,200.0 | 1.4032 | 3,011,548 | |
| 37 | > 7,500,000 Therms Annually | | <u>1,080,000.0</u> | 0.8349 | <u>901,692</u> | |
| 38 | Total Deliveries | | 10,800,999.2 | | 16,346,174 | |
| 39 | Subtotal | | | | 19,093,310 | |
| 40 | STAS | | | | 0 | |
| 41 | Total Rate Schedule LDS | 864 | 10,800,999.2 | | 19,093,310 | 1.7677 |
| 42 Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | |
| 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 | 12 | | 1,149.00 | 13,788 | |
| 46 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 47 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 48 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 49 | Total | 36 | | | 25,052 | |
| 50 | Commodity Charge: | | | | | |
| 51 | All Gas Consumed | | 181,000.0 | 0.0937 | 16,960 | |
| 52 | Subtotal | | | | 42,012 | |
| 53 | STAS | | | | 0 | |
| 54 | Total Rate Schedule MLDS - Class I | 36 | 181,000.0 | | 42,012 | 0.2321 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| <u>Line No.</u> | <u>Description</u> | <u>Bills</u> (1) | <u>Volumes</u> (2) DTH | <u>Base Rate</u> (3) \$/DTH | <u>Revenue</u> (4) \$ | <u>Average Rate</u> (5) \$/DTH |
|---|--|---------------------|------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| 1 Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 12 | | 2,050.00 | 24,600 | |
| 4 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 36 | | 4,096.00 | 147,456 | |
| 5 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 6 | Total | 48 | | | 172,056 | |
| 7 | Commodity Charge: | | | | | |
| 8 | > 2,146,000 to ≤ 3,400,000 Therms Annually | | 210,000.0 | 0.4479 | 94,059 | |
| 9 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 1,580,000.0 | 0.3874 | 612,092 | |
| 10 | > 7,500,000 Therms Annually | | <u>0.0</u> | 0.3355 | <u>0</u> | |
| 11 | Total Deliveries | | 1,790,000.0 | | 706,151 | |
| 12 | Subtotal | | | | 878,207 | |
| 13 | STAS | | | | <u>0</u> | |
| 14 | Total Rate Schedule MLDS - Class II | 48 | 1,790,000.0 | | 878,207 | 0.4906 |
| 15 Flexible Rate and Negotiated Contract Services | | | | | | |
| 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 | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 33 | Total Flex Customer Charge | 108 | | | 190,116 | |
| 34 | Negotiated Contract Service Customer Charge: | 168 | | <i>(workpaper)</i> | 1,326,917 | |
| 35 | Commodity Charge: | | | | | |
| 36 | All Gas Consumed | | 11,232,446.0 | <i>(workpaper)</i> | <u>1,576,326</u> | |
| 37 | Subtotal | | | | 3,093,359 | |
| 38 | STAS | | | | <u>0</u> | |
| 39 | Total Flexible Rate and Negotiated Contract Services | 276 | 11,232,446.0 | | 3,093,359 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 1
Page 6 of 18
Witness: M. J. Bell

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ |
|-----------|--|------------------------|------------------------|----------------------------|----------------------|
| | | <i>(Ex 103, Sch 2)</i> | <i>(Ex 103, Sch 3)</i> | | |
| 1 | Distribution Service Summary by Rate Class | | | | |
| 2 | Base Rate Revenue | | | | 71,012,886 |
| 3 | STAS | | | | 0 |
| 4 | Rider USP | | | | 4,176,551 |
| 5 | Rider CC | | | | 5,110 |
| 6 | Gas Cost | | | | <u>14,469,779</u> |
| 7 | Total Residential Distribution Service | 956,105 | 7,537,913.8 | | 89,664,326 |
| 8 | Base Rate Revenue | | | | 37,049,752 |
| 9 | STAS | | | | 0 |
| 10 | Rider CC | | | | 6,868 |
| 11 | Gas Cost | | | | <u>7,673,132</u> |
| 12 | Total Small General Distribution Service (SCD, SGDS) | 142,334 | 6,868,716.5 | | 44,729,752 |
| 13 | Base Rate Revenue | | | | 22,750,495 |
| 14 | STAS | | | | 0 |
| 15 | Total Small Distribution Service | 4,884 | 6,394,186.6 | | 22,750,495 |
| 16 | Base Rate Revenue | | | | 19,093,310 |
| 17 | STAS | | | | 0 |
| 18 | Total Large Distribution Service | 864.0 | 10,800,999.2 | | 19,093,310 |
| 19 | Base Rate Revenue | | | | 920,219 |
| 20 | STAS | | | | 0 |
| 21 | Total Main Line Distribution Service | 84 | 1,971,000.0 | | 920,219 |
| 22 | Base Rate Revenue | | | | 3,093,359 |
| 23 | STAS | | | | 0 |
| 24 | Total Flexible Rate and Negotiated Contract Service | 276 | 11,232,446.0 | | 3,093,359 |
| 25 | Total Distribution Service | 1,104,547 | 44,805,262.1 | | 180,251,461 |
| 26 | Total Company Throughput | 5,340,937 | 80,616,598.6 | | 655,424,612 |
| 27 | Other Operating Revenue | | | | |
| 28 | 487 - Forfeited Discounts | | | | 1,253,827 |
| 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 | | | | 1,265,409 |
| 36 | Total Company Revenue | | | | 656,690,020 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) DTH <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 | <u>Rate Schedule RSS - Residential Sales Service</u> | | | | | |
| 2 | Customer Charge | 4,003,779 | | 16.75 | 67,063,298 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 27,316,077.3 | 7.2962 | 199,303,563 | |
| 5 | Rider USP - Universal Service Plan | | 27,316,077.3 | 0.8173 | 22,325,430 | |
| 6 | Rider CC - Customer Choice | | 27,316,077.3 | 0.0010 | 27,316 | |
| 7 | Gas Procurement Charge | | 27,316,077.3 | 0.0102 | <u>278,624</u> | |
| 8 | Subtotal | | | | 288,998,231 | |
| 9 | STAS | | | | <u>0</u> | |
| 10 | Base Rate Revenue | | | | 288,998,231 | |
| 11 | Gas Cost | | 27,316,077.3 | 3.8512 | 105,199,677 | |
| 12 | Merchant Function Charge | | 27,316,077.3 | 0.0269 | <u>734,802</u> | |
| 13 | Total Rate Schedule RSS | 4,003,779 | 27,316,077.3 | | 394,932,710 | 14.4579 |
| 14 | <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u> | | | | | |
| 15 | Customer Charge: | | | | | |
| 16 | Less Than 6,440 Therms Annually | 266,399 | | 26.00 | 6,926,374 | |
| 17 | Commodity Charge: | | | | | |
| 18 | Less Than 6,440 Therms Annually | | 3,851,133.9 | 5.3932 | 20,769,935 | |
| 19 | Rider CC - Customer Choice | | 3,851,133.9 | 0.0010 | 3,851 | |
| 20 | Gas Procurement Charge | | 3,851,133.9 | 0.0102 | <u>39,282</u> | |
| 21 | Subtotal | | | | 27,739,442 | |
| 22 | STAS | | | | <u>0</u> | |
| 23 | Base Rate Revenue | | | | 27,739,442 | |
| 24 | Gas Cost | | 3,851,133.9 | 3.8512 | 14,831,487 | |
| 25 | Merchant Function Charge | | 3,851,133.9 | 0.0055 | <u>21,181</u> | |
| 26 | Total Rate Schedule SGSS | 266,399 | 3,851,133.9 | | 42,592,110 | 11.0596 |
| 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 | | 3,903,397.1 | 4.5596 | 17,797,929 | |
| 32 | Rider CC - Customer Choice | | 3,903,397.1 | 0.0010 | 3,903 | |
| 33 | Gas Procurement Charge | | 3,903,397.1 | 0.0102 | <u>39,815</u> | |
| 34 | Subtotal | | | | 19,757,957 | |
| 35 | STAS | | | | <u>0</u> | |
| 36 | Base Rate Revenue | | | | 19,757,957 | |
| 37 | Gas Cost | | 3,903,397.1 | 3.8512 | 15,032,763 | |
| 38 | Merchant Function Charge | | 3,903,397.1 | 0.0055 | <u>21,469</u> | |
| 39 | Total Rate Schedule SGSS | 34,842 | 3,903,397.1 | | 34,812,189 | 8.9184 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|----------|--|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 | <u>Rate Schedule NSS - Negotiated Sales Service</u> | | | | | |
| 2 | Customer Charge | | | | | |
| 3 | 540,000 - 1,074,000 Therms Annually | 12 | | 1,149.00 | 13,788 | |
| 4 | Commodity Charge: | | | | | |
| 5 | 540,000 - 1,074,000 Therms Annually | | <u>69,600.0</u> | 0.0937 | <u>6,522</u> | |
| 6 | Subtotal | | 69,600.0 | | 20,310 | |
| 7 | STAS | | | | 0 | |
| 8 | Base Rate Revenue | | | | 20,310 | |
| 9 | Gas Cost - Commodity | | 69,600.0 | (workpaper) | 212,837 | |
| 10 | Gas Cost - Demand | | 660.0 | | <u>7,556</u> | |
| 11 | Total Rate Schedule NSS | 12 | 69,600.0 | | 240,703 | 3.4584 |
| 12 | <u>Rate Schedule LGSS - Large General Sales Service</u> | | | | | |
| 13 | Customer Charge: | | | | | |
| 14 | > 64,400 to ≤ 110,00 Therms Annually | 565 | | 265.00 | 149,725 | |
| 15 | >110,000 to ≤ 540,000 Therms Annually | 470 | | 874.00 | 410,780 | |
| 16 | >540,000 to ≤ 1,074,000 Therms Annually | 12 | | 2,247.00 | 26,964 | |
| 17 | >1,074,000 to ≤ 3,400,000 Therms Annually | 12 | | 3,495.00 | 41,940 | |
| 18 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0 | | 6,740.00 | 0 | |
| 19 | > 7,400,000 Therms Annually | 0 | | 9,985.00 | 0 | |
| 20 | Commodity Charge: | | | | | |
| 21 | > 64,400 ≤ 110,000 Therms Annually | | 385,086.6 | 3.2666 | 1,257,924 | |
| 22 | > 110,000 to ≤ 540,000 Therms Annually | | 564,183.9 | 3.0541 | 1,723,074 | |
| 23 | >540,000 to ≤ 1,074,000 Therms Annually | | 32,000.0 | 1.7627 | 56,406 | |
| 24 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 11,743.8 | 1.5636 | 18,363 | |
| 25 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 0.0 | 1.4032 | 0 | |
| 26 | > 7,500,000 Therms Annually | | 0.0 | 0.8349 | 0 | |
| 27 | Gas Procurement - ≤ 540,000 Therms Annually | | 949,270.5 | 0.0102 | 9,683 | |
| 28 | Gas Procurement - > 540,000 Therms Annually | | 43,743.8 | 0.0102 | 446 | |
| 29 | STAS - ≤ 540,000 Therms Annually | | | | 0 | |
| 30 | STAS - > 540,000 Therms Annually | | | | 0 | |
| 31 | Base Rate Revenue | | | | 3,695,305 | |
| 32 | Gas Cost - ≤ 540,000 Therms Annually | | 949,270.5 | 3.8512 | 3,655,831 | |
| 33 | Gas Cost - > 540,000 Therms Annually | | <u>43,743.8</u> | 3.8512 | <u>168,466</u> | |
| 34 | Total Rate Schedule LGSS | 1,059 | 993,014.3 | | 7,519,602 | 7.5725 |
| 35 | <u>Tariff Sales Summary by Rate Class</u> | | | | | |
| 36 | Base Rate Revenue | | | | 266,366,861 | |
| 37 | STAS | | | | 0 | |
| 38 | Rider USP | | | | 22,325,430 | |
| 39 | Merchant Function Charge | | | | 734,802 | |
| 40 | Gas Procurement Charge | | | | 278,624 | |
| 41 | Rider CC | | | | 27,316 | |
| 42 | Gas Cost | | | | <u>105,199,677</u> | |
| 43 | Total Residential Sales | 4,003,779 | 27,316,077.3 | | 394,932,710 | |
| 44 | Base Rate Revenue | | | | 47,410,548 | |
| 45 | STAS | | | | 0 | |
| 46 | Merchant Function Charge | | | | 42,650 | |
| 47 | Gas Procurement Charge | | | | 79,097 | |
| 48 | Rider CC | | | | 7,754 | |
| 49 | Gas Cost | | | | <u>29,864,250</u> | |
| 50 | Total Small General Sales | 301,241 | 7,754,531.0 | | 77,404,299 | |
| 51 | Base Rate Revenue | | | | 20,310 | |
| 52 | STAS | | | | 0 | |
| 53 | Gas Cost | | | | <u>220,393</u> | |
| 54 | Total Negotiated Sales | 12 | 69,600.0 | | 240,703 | |
| 55 | Base Rate Revenue | | | | 3,685,176 | |
| 56 | STAS | | | | 0 | |
| 57 | Gas Procurement Charge | | | | 10,129 | |
| 58 | Gas Cost | | | | <u>3,824,297</u> | |
| 59 | Total Large General Sales | 1,059 | 993,014.3 | | 7,519,602 | |
| 60 | Total Tariff Sales | 4,306,091 | 36,133,222.6 | | 480,097,314 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|--|------------------------|------------------------|----------------------------|----------------------|-------------------------------|
| | | <i>(Ex 103, Sch 2)</i> | <i>(Ex 103, Sch 3)</i> | | | |
| 1 | <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u> | | | | | |
| 2 | Customer Charge | 662,355 | | 16.75 | 11,094,446 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 4,843,764.9 | 7.2962 | 35,341,077 | |
| 5 | Rider USP - Universal Service Plan | | 4,843,764.9 | 0.8173 | 3,958,809 | |
| 6 | Rider CC | | 4,843,764.9 | 0.0010 | <u>4,844</u> | |
| 7 | Subtotal | | | | 50,399,176 | |
| 8 | STAS | | | | <u>0</u> | |
| 9 | Base Rate Revenue | | | | 50,399,176 | |
| 10 | Gas Cost | | 4,843,764.9 | 1.9196 | <u>9,298,091</u> | |
| 11 | Total Rate Schedule RDS | 662,355 | 4,843,764.9 | | <u>59,697,267</u> | 12.3246 |
| 12 | <u>Rate Schedule CAP - Residential Distribution Service CAP</u> | | | | | |
| 13 | Customer Charge | 252,488 | | 16.75 | 4,229,174 | |
| 14 | Commodity Charge: | | | | | |
| 15 | All Gas Consumed | | 2,302,126.9 | 7.2962 | 16,796,778 | |
| 16 | Subtotal | | | | 21,025,952 | |
| 17 | STAS | | | | <u>0</u> | |
| 18 | Base Rate Revenue | | | | 21,025,952 | |
| 19 | Gas Cost | | 2,302,126.9 | 1.9196 | 4,419,163 | |
| 20 | Total Rate Schedule CAP | 252,488 | 2,302,126.9 | | 25,445,115 | |
| 21 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u> | | | | | |
| 22 | Customer Charge | | | | | |
| 23 | Less Than 6,440 Therms Annually | 97,598 | | 26.00 | 2,537,548 | |
| 24 | Commodity Charge: | | | | | |
| 25 | Less Than 6,440 Therms Annually | | 1,491,505.5 | 5.3932 | 8,043,987 | |
| 26 | Rider CC | | 1,491,505.5 | 0.0010 | 1,492 | |
| 27 | Subtotal | | | | 10,583,027 | |
| 28 | STAS | | | | <u>0</u> | |
| 29 | Base Rate Revenue | | | | 10,583,027 | |
| 30 | Gas Cost | | 1,491,505.5 | 1.9196 | <u>2,863,094</u> | |
| 31 | Total Rate Schedule SCD ≤ 6,440 Therm | 97,598 | 1,491,505.5 | | 13,446,121 | 9.0151 |
| 32 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u> | | | | | |
| 33 | Customer Charge | | | | | |
| 34 | 6,440 - 64,400 Therms Annually | 14,843 | | 55.00 | 816,365 | |
| 35 | Commodity Charge: | | | | | |
| 36 | 6,440 - 64,400 Therms Annually | | 1,611,987.0 | 4.5596 | 7,350,016 | |
| 37 | Rider CC | | 1,611,987.0 | 0.0010 | 1,612 | |
| 38 | Subtotal | | | | 8,167,993 | |
| 39 | STAS | | | | <u>0</u> | |
| 40 | Base Rate Revenue | | | | 8,167,993 | |
| 41 | Gas Cost | | 1,611,987.0 | 1.9196 | <u>3,094,370</u> | |
| 42 | Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms | 14,843 | 1,611,987.0 | | 11,262,363 | 6.9866 |
| 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 | | 48,398.7 | 5.2848 | 255,777 | |
| 49 | All Other Aggregation | | | | | |
| 50 | Less Than 6,440 Therms Annually | | <u>213,607.7</u> | 5.2848 | 1,128,874 | |
| 51 | Rider CC | | 262,006.4 | 0.0010 | <u>262</u> | |
| 52 | Subtotal | | | | 1,677,413 | |
| 53 | STAS | | | | <u>0</u> | |
| 54 | Subtotal | | | | 1,677,413 | |
| 55 | Priority 1 Gas Cost | | 48,398.7 | 2.2259 | <u>107,731</u> | |
| 56 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,250 | 262,006.4 | | 1,785,144 | 6.8134 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|--|---|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | 6,440 - 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 | | 710,903.2 | 4.4514 | 3,164,515 | |
| 7 | All Other Aggregation | | | | | |
| 8 | 6,440 - 64,400 Therms Annually | | <u>2,766,851.4</u> | 4.4514 | 12,316,362 | |
| 9 | Rider CC | | 3,477,754.6 | 0.0010 | <u>3,478</u> | |
| 10 | Subtotal | | | | 16,509,665 | |
| 11 | STAS | | | | <u>0</u> | |
| 12 | Subtotal | | | | 16,509,665 | |
| 13 | Priority 1 Gas Cost | | 710,903.2 | 2.2259 | <u>1,582,399</u> | |
| 14 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 18,642 | 3,477,754.6 | | 18,092,064 | 5.2022 |
| 15 Rate Schedule SDS - Small Distribution Service | | | | | | |
| 16 | Customer Charge: | | | | | |
| 17 | > 64,400 to ≤ 110,00 Therms Annually | 2,233 | | 265.00 | 591,745 | |
| 18 | >110,000 to ≤ 540,000 Therms Annually | <u>2,651</u> | | 874.00 | 2,316,974 | |
| 19 | Commodity Charge: | 4,884 | | | | |
| 20 | > 64,400 to ≤ 110,00 Therms Annually | | 1,505,628.4 | 3.2666 | 4,918,286 | |
| 21 | >110,000 to ≤ 540,000 Therms Annually | | 4,996,208.2 | 3.0541 | <u>15,258,919</u> | |
| 22 | Subtotal | | 6,501,836.6 | | 23,085,924 | |
| 23 | STAS | | | | <u>0</u> | |
| 24 | Total Rate Schedule SDS | 4,884 | 6,501,836.6 | | 23,085,924 | 3.5507 |
| 25 Rate Schedule LDS - Large Distribution Service | | | | | | |
| 26 | Customer Charge: | | | | | |
| 27 | > 540,000 to ≤ 1,074,000 Therms Annually | 480 | | 2,247.00 | 1,078,560 | |
| 28 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 324 | | 3,495.00 | 1,132,380 | |
| 29 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 72 | | 6,740.00 | 485,280 | |
| 30 | > 7,500,000 Therms Annually | <u>12</u> | | 9,985.00 | <u>119,820</u> | |
| 31 | Total | 888 | | | 2,816,040 | |
| 32 | Commodity Charge: | | | | | |
| 33 | > 540,000 to ≤ 1,074,000 Therms Annually | | 2,977,514.2 | 1.7627 | 5,248,464 | |
| 34 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,772,500.0 | 1.5636 | 7,462,281 | |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,286,000.0 | 1.4032 | 3,207,715 | |
| 36 | > 7,500,000 Therms Annually | | <u>1,080,000.0</u> | 0.8349 | <u>901,692</u> | |
| 37 | Total Deliveries | | 11,116,014.2 | | 16,820,152 | |
| 38 | Subtotal | | | | 19,636,192 | |
| 39 | STAS | | | | <u>0</u> | |
| 40 | Total Rate Schedule LDS | 888 | 11,116,014.2 | | 19,636,192 | 1.7665 |
| 41 Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | |
| 42 | Customer Charge: | | | | | |
| 43 | > 274,000 to ≤ 540,000 Therms Annually | 24 | | 469.34 | 11,264 | |
| 44 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | | 1,149.00 | 0 | |
| 45 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 12 | | 2,050.00 | 24,600 | |
| 46 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 47 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 48 | Total | 36 | | | 35,864 | |
| 49 | Commodity Charge: | | | | | |
| 50 | All Gas Consumed | | 186,000.0 | 0.0937 | <u>17,428</u> | |
| 51 | Subtotal | | | | 53,292 | |
| 52 | STAS | | | | <u>0</u> | |
| 53 | Total Rate Schedule MLDS - Class I | 36 | 186,000.0 | | 53,292 | 0.2865 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) DTH <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|--|--|---|----------------------------|----------------------|-------------------------------|
| 1 | <u>Rate Schedule 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 | | 1,580,000.0 | 0.3874 | 612,092 | |
| 10 | > 7,500,000 Therms Annually | | <u>560,000.0</u> | 0.3355 | <u>187,880</u> | |
| 11 | Total Deliveries | | 2,140,000.0 | | 799,972 | |
| 12 | Subtotal | | | | 1,035,292 | |
| 13 | STAS | | | | <u>0</u> | |
| 14 | Total Rate Schedule MLDS - Class II | 48 | 2,140,000.0 | | 1,035,292 | 0.4838 |
| 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 | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 33 | Total Flex Customer Charge | 108 | | | 190,116 | |
| 34 | Negotiated Contract Service Customer Charge: | 168 | | <i>(workpaper)</i> | 1,269,674 | |
| 35 | Commodity Charge: | | | | | |
| 36 | All Gas Consumed | | 11,670,420.0 | <i>(workpaper)</i> | <u>1,932,434</u> | |
| 37 | Subtotal | | | | 3,392,224 | |
| 38 | STAS | | | | <u>0</u> | |
| 39 | Total Flexible Rate and Negotiated Contract Services | 276 | 11,670,420.0 | | 3,392,224 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|----------|-------------|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
|----------|-------------|--------------|-----------------------|----------------------------|----------------------|-------------------------------|

(Ex 103, Sch 2) (Ex 103, Sch 3)

| | | | | | | |
|----|--|-----------|--------------|--|-------------------|--|
| 1 | Distribution Service Summary by Rate Class | | | | | |
| 2 | Base Rate Revenue | | | | 67,461,475 | |
| 3 | STAS | | | | 0 | |
| 4 | Rider USP | | | | 3,958,809 | |
| 5 | Rider CC | | | | 4,844 | |
| 6 | Gas Cost | | | | <u>13,717,254</u> | |
| 7 | Total Residential Distribution Service | 914,843 | 7,145,891.8 | | 85,142,382 | |
| 8 | Base Rate Revenue | | | | 36,931,254 | |
| 9 | STAS | | | | 0 | |
| 10 | Rider CC | | | | 6,844 | |
| 11 | Gas Cost | | | | <u>7,647,594</u> | |
| 12 | Total Small General Distribution Service (SCD, SGDS) | 142,333 | 6,843,253.5 | | 44,585,692 | |
| 13 | Base Rate Revenue | | | | 23,085,924 | |
| 14 | STAS | | | | 0 | |
| 15 | Total Small Distribution Service (SDS) | 4,884 | 6,501,836.6 | | 23,085,924 | |
| 16 | Base Rate Revenue | | | | 19,636,192 | |
| 17 | STAS | | | | 0 | |
| 18 | Total Large Distribution Service | 888.0 | 11,116,014.2 | | 19,636,192 | |
| 19 | Base Rate Revenue | | | | 1,088,584 | |
| 20 | STAS | | | | 0 | |
| 21 | Total Main Line Distribution Service | 84 | 2,326,000.0 | | 1,088,584 | |
| 22 | Base Rate Revenue | | | | 3,392,224 | |
| 23 | STAS | | | | 0 | |
| 24 | Total Flexible Rate and Negotiated Contract Service | 276 | 11,670,420.0 | | 3,392,224 | |
| 25 | Total Distribution Service | 1,063,308 | 45,603,416.1 | | 176,930,998 | |

| | | | | | | |
|----|---------------------------------|-----------|--------------|--|-------------|--|
| 26 | Total Company Throughput | 5,369,399 | 81,736,638.7 | | 657,028,312 | |
|----|---------------------------------|-----------|--------------|--|-------------|--|

27 **Other Operating Revenue**

| | | | | | | |
|----|--------------------------------------|--|--|--|-----------|--|
| 28 | 487 - Forfeited Discounts | | | | 1,253,827 | |
| 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 | | | | 1,265,409 | |

| | | | | | | |
|----|------------------------------|--|--|--|-------------|--|
| 36 | Total Company Revenue | | | | 658,293,721 | |
|----|------------------------------|--|--|--|-------------|--|

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|---|-----------------|-----------------------|----------------------------|----------------------|-------------------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | | |
| 1 | <u>Rate Schedule RSS - Residential Sales Service</u> | | | | | |
| 2 | Customer Charge | 4,023,298 | | 16.75 | 67,390,242 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 27,497,571.3 | 7.2962 | 200,627,780 | |
| 5 | Rider USP - Universal Service Plan | | 27,497,571.3 | 0.8173 | 22,473,765 | |
| 6 | Rider CC - Customer Choice | | 27,497,571.3 | 0.0010 | 27,498 | |
| 7 | Gas Procurement Charge | | 27,497,571.3 | 0.0102 | <u>280,475</u> | |
| 8 | Subtotal | | | | 290,799,760 | |
| 9 | STAS | | | | <u>0</u> | |
| 10 | Base Rate Revenue | | | | 290,799,760 | |
| 11 | Gas Cost | | 27,497,571.3 | 3.8512 | 105,898,647 | |
| 12 | Merchant Function Charge | | 27,497,571.3 | 0.0269 | <u>739,685</u> | |
| 13 | Total Rate Schedule RSS | 4,023,298 | 27,497,571.3 | | 397,438,092 | 14.4536 |
| 14 | <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u> | | | | | |
| 15 | Customer Charge: | | | | | |
| 16 | Less Than 6,440 Therms Annually | 266,855 | | 26.00 | 6,938,230 | |
| 17 | Commodity Charge: | | | | | |
| 18 | Less Than 6,440 Therms Annually | | 3,901,993.9 | 5.3932 | 21,044,234 | |
| 19 | Rider CC - Customer Choice | | 3,901,993.9 | 0.0010 | 3,902 | |
| 20 | Gas Procurement Charge | | 3,901,993.9 | 0.0102 | <u>39,800</u> | |
| 21 | Subtotal | | | | 28,026,166 | |
| 22 | STAS | | | | <u>0</u> | |
| 23 | Base Rate Revenue | | | | 28,026,166 | |
| 24 | Gas Cost | | 3,901,993.9 | 3.8512 | 15,027,359 | |
| 25 | Merchant Function Charge | | 3,901,993.9 | 0.0055 | <u>21,461</u> | |
| 26 | Total Rate Schedule SGSS | 266,855 | 3,901,993.9 | | 43,074,986 | 11.0392 |
| 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 | | 3,903,397.1 | 4.5596 | 17,797,929 | |
| 32 | Rider CC - Customer Choice | | 3,903,397.1 | 0.0010 | 3,903 | |
| 33 | Gas Procurement Charge | | 3,903,397.1 | 0.0102 | <u>39,815</u> | |
| 34 | Subtotal | | | | 19,757,957 | |
| 35 | STAS | | | | <u>0</u> | |
| 36 | Base Rate Revenue | | | | 19,757,957 | |
| 37 | Gas Cost | | 3,903,397.1 | 3.8512 | 15,032,763 | |
| 38 | Merchant Function Charge | | 3,903,397.1 | 0.0055 | <u>21,469</u> | |
| 39 | Total Rate Schedule SGSS | 34,842 | 3,903,397.1 | | 34,812,189 | 8.9184 |
| 40 | <u>Rate Schedule NSS - Negotiated Sales Service</u> | | | | | |
| 41 | Customer Charge: | | | | | |
| 42 | 540,000 - 1,074,000 Therms Annually | 12 | | 1,149.00 | 13,788 | |
| 43 | Commodity Charge: | | | | | |
| 44 | 540,000 - 1,074,000 Therms Annually | | <u>69,600.0</u> | 0.0937 | <u>6,522</u> | |
| 45 | Subtotal | | 69,600.0 | | 20,310 | |
| 46 | STAS | | | | <u>0</u> | |
| 47 | Base Rate Revenue | | | | 20,310 | |
| 48 | Gas Cost - Commodity | | 69,600.0 (workpaper) | | 212,837 | |
| 49 | Gas Cost - Demand | | 660.0 | | <u>7,556</u> | |
| 50 | Total Rate Schedule NSS | 12 | 69,600.0 | | 240,703 | 3.4584 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|---|---|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule LGSS - Large General Sales Service | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | > 64,400 to ≤ 110,00 Therms Annually | 565 | | 265.00 | 149,725 | |
| 4 | >110,000 to ≤ 540,000 Therms Annually | 470 | | 874.00 | 410,780 | |
| 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 ≤ 7,400,000 Therms Annually | 0 | | 6,740.00 | 0 | |
| 8 | > 7,400,000 Therms Annually | 0 | | 9,985.00 | 0 | |
| 9 | Commodity Charge: | | | | | |
| 10 | > 64,400 <= 110,000 Therms Annually | | 385,086.6 | 3.2666 | 1,257,924 | |
| 11 | > 110,000 to ≤ 540,000 Therms Annually | | 564,183.9 | 3.0541 | 1,723,074 | |
| 12 | >540,000 to ≤ 1,074,000 Therms Annually | | 32,000.0 | 1.7627 | 56,406 | |
| 13 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 11,743.8 | 1.5636 | 18,363 | |
| 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 | | 949,270.5 | 0.0102 | 9,683 | |
| 17 | Gas Procurement - > 540,000 Therms Annually | | 43,743.8 | 0.0102 | 446 | |
| 18 | STAS - ≤ 540,000 Therms Annually | | | | 0 | |
| 19 | STAS - > 540,000 Therms Annually | | | | 0 | |
| 20 | Base Rate Revenue | | | | 3,695,305 | |
| 21 | Gas Cost - ≤ 540,000 Therms Annually | | 949,270.5 | 3.8512 | 3,655,831 | |
| 22 | Gas Cost - > 540,000 Therms Annually | | <u>43,743.8</u> | 3.8512 | <u>168,466</u> | |
| 23 | Total Rate Schedule LGSS | 1,059 | 993,014.3 | | 7,519,602 | 7.5725 |

| 24 Tariff Sales Summary by Rate Class | | | | | | |
|--|---------------------------|-----------|--------------|--|--------------------|--|
| 25 | Base Rate Revenue | | | | 268,018,022 | |
| 26 | STAS | | | | 0 | |
| 27 | Rider USP | | | | 22,473,765 | |
| 28 | Merchant Function Charge | | | | 739,685 | |
| 29 | Gas Procurement Charge | | | | 280,475 | |
| 30 | Rider CC | | | | 27,498 | |
| 31 | Gas Cost | | | | <u>105,898,647</u> | |
| 32 | Total Residential Sales | 4,023,298 | 27,497,571.3 | | 397,438,092 | |
| 33 | Base Rate Revenue | | | | 47,696,703 | |
| 34 | STAS | | | | 0 | |
| 35 | Merchant Function Charge | | | | 42,930 | |
| 36 | Gas Procurement Charge | | | | 79,615 | |
| 37 | Rider CC | | | | 7,805 | |
| 38 | Gas Cost | | | | <u>30,060,122</u> | |
| 39 | Total Small General Sales | 301,697 | 7,805,391.0 | | 77,887,175 | |
| 40 | Base Rate Revenue | | | | 20,310 | |
| 41 | STAS | | | | 0 | |
| 42 | Gas Cost | | | | <u>220,393</u> | |
| 43 | Total Negotiated Sales | 12 | 69,600.0 | | 240,703 | |
| 44 | Base Rate Revenue | | | | 3,685,176 | |
| 45 | STAS | | | | 0 | |
| 46 | Gas Procurement Charge | | | | 10,129 | |
| 47 | Gas Cost | | | | <u>3,824,297</u> | |
| 48 | Total Large General Sales | 1,059 | 993,014.3 | | 7,519,602 | |
| 49 | Total Tariff Sales | 4,326,066 | 36,365,576.6 | | 483,085,572 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|--|-----------------|-----------------------|----------------------------|----------------------|-------------------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | | |
| 1 | <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u> | | | | | |
| 2 | Customer Charge | 662,355 | | 16.75 | 11,094,446 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 4,843,764.9 | 7.2962 | 35,341,077 | |
| 5 | Rider USP - Universal Service Plan | | 4,843,764.9 | 0.8173 | 3,958,809 | |
| 6 | Rider CC | | 4,843,764.9 | 0.0010 | <u>4,844</u> | |
| 7 | Subtotal | | | | 50,399,176 | |
| 8 | STAS | | | | <u>0</u> | |
| 9 | Base Rate Revenue | | | | 50,399,176 | |
| 10 | Gas Cost | | 4,843,764.9 | 1.9196 | <u>9,298,091</u> | |
| 11 | Total Rate Schedule RDS | 662,355 | 4,843,764.9 | | 59,697,267 | 12.3246 |
| 12 | <u>Rate Schedule CAP - Residential Distribution Service CAP</u> | | | | | |
| 13 | Customer Charge | 252,488 | | 16.75 | 4,229,174 | |
| 14 | Commodity Charge: | | | | | |
| 15 | All Gas Consumed | | 2,302,126.9 | 7.2962 | 16,796,778 | |
| 16 | Subtotal | | | | 21,025,952 | |
| 17 | STAS | | | | <u>0</u> | |
| 18 | Base Rate Revenue | | | | 21,025,952 | |
| 19 | Gas Cost | | <u>2,302,126.9</u> | 1.9196 | <u>4,419,163</u> | |
| 20 | Total Rate Schedule CAP | 252,488 | 2,302,126.9 | | 25,445,115 | |
| 21 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u> | | | | | |
| 22 | Customer Charge | | | | | |
| 23 | Less Than 6,440 Therms Annually | 97,598 | | 26.00 | 2,537,548 | |
| 24 | Commodity Charge: | | | | | |
| 25 | Less Than 6,440 Therms Annually | | 1,491,505.5 | 5.3932 | 8,043,987 | |
| 26 | Rider CC | | 1,491,505.5 | 0.0010 | 1,492 | |
| 27 | Subtotal | | | | 10,583,027 | |
| 28 | STAS | | | | <u>0</u> | |
| 29 | Base Rate Revenue | | | | 10,583,027 | |
| 30 | Gas Cost | | 1,491,505.5 | 1.9196 | <u>2,863,094</u> | |
| 31 | Total Rate Schedule SCD ≤ 6,440 Therm | 97,598 | 1,491,505.5 | | 13,446,121 | 9.0151 |
| 32 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u> | | | | | |
| 33 | Customer Charge | | | | | |
| 34 | 6,440 - 64,400 Therms Annually | 14,843 | | 55.00 | 816,365 | |
| 35 | Commodity Charge: | | | | | |
| 36 | 6,440 - 64,400 Therms Annually | | 1,611,987.0 | 4.5596 | 7,350,016 | |
| 37 | Rider CC | | 1,611,987.0 | 0.0010 | 1,612 | |
| 38 | Subtotal | | | | 8,167,993 | |
| 39 | STAS | | | | <u>0</u> | |
| 40 | Base Rate Revenue | | | | 8,167,993 | |
| 41 | Gas Cost | | 1,611,987.0 | 1.9196 | <u>3,094,370</u> | |
| 42 | Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms | 14,843 | 1,611,987.0 | | 11,262,363 | 6.9866 |
| 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 | | 48,398.7 | 5.2848 | 255,777 | |
| 49 | All Other Aggregation | | | | | |
| 50 | Less Than 6,440 Therms Annually | | <u>213,607.7</u> | 5.2848 | 1,128,874 | |
| 51 | Rider CC | | 262,006.4 | 0.0010 | <u>262</u> | |
| 52 | Subtotal | | | | 1,677,413 | |
| 53 | STAS | | | | <u>0</u> | |
| 54 | Subtotal | | | | 1,677,413 | |
| 55 | Priority 1 Gas Cost | | 48,398.7 | 2.2259 | <u>107,731</u> | |
| 56 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,250 | 262,006.4 | | 1,785,144 | 6.8134 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) | Volumes (2) DTH | Base Rate (3) \$/DTH | Revenue (4) \$ | Average Rate (5) \$/DTH |
|-----------|---|-----------------|-----------------------|----------------------------|----------------------|-------------------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | | |
| 1 | <u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u> | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | 6,440 - 64,400 Therms Annually | 18,642 | | 55.00 | 1,025,310 | |
| 4 | Commodity Charge: | | | | | |
| 5 | Priority 1 - Aggregation | | | | | |
| 6 | 6,440 - 64,400 Therms Annually | | 710,903.2 | 4.4514 | 3,164,515 | |
| 7 | All Other Aggregation | | | | | |
| 8 | 6,440 - 64,400 Therms Annually | | <u>2,766,851.4</u> | 4.4514 | 12,316,362 | |
| 9 | Rider CC | | 3,477,754.6 | 0.0010 | <u>3,478</u> | |
| 10 | Subtotal | | | | 16,509,665 | |
| 11 | STAS | | | | 0 | |
| 12 | Subtotal | | | | 16,509,665 | |
| 13 | Priority 1 Gas Cost | | 710,903.2 | 2.2259 | <u>1,582,399</u> | |
| 14 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 18,642 | 3,477,754.6 | | 18,092,064 | 5.2022 |
| 15 | <u>Rate Schedule SDS - Small Distribution Service</u> | | | | | |
| 16 | Customer Charge: | | | | | |
| 17 | > 64,400 to ≤ 110,000 Therms Annually | 2,233 | | 265.00 | 591,745 | |
| 18 | >110,000 to ≤ 540,000 Therms Annually | <u>2,651</u> | | 874.00 | 2,316,974 | |
| 19 | Commodity Charge: | 4,884 | | | | |
| 20 | > 64,400 to ≤ 110,000 Therms Annually | | 1,505,628.4 | 3.2666 | 4,918,286 | |
| 21 | >110,000 to ≤ 540,000 Therms Annually | | 4,996,208.2 | 3.0541 | 15,258,919 | |
| 22 | Subtotal | | 6,501,836.6 | | 23,085,924 | |
| 23 | STAS | | | | 0 | |
| 24 | Total Rate Schedule SDS | 4,884 | 6,501,836.6 | | 23,085,924 | 3.5507 |
| 25 | <u>Rate Schedule LDS - Large Distribution Service</u> | | | | | |
| 26 | Customer Charge: | | | | | |
| 27 | > 540,000 to ≤ 1,074,000 Therms Annually | 480 | | 2,247.00 | 1,078,560 | |
| 28 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 300 | | 3,495.00 | 1,048,500 | |
| 29 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 72 | | 6,740.00 | 485,280 | |
| 30 | > 7,500,000 Therms Annually | <u>12</u> | | 9,985.00 | <u>119,820</u> | |
| 31 | Total | 864 | | | 2,732,160 | |
| 32 | Commodity Charge: | | | | | |
| 33 | > 540,000 to ≤ 1,074,000 Therms Annually | | 2,977,514.2 | 1.7627 | 5,248,464 | |
| 34 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,772,500.0 | 1.5636 | 7,462,281 | |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,286,000.0 | 1.4032 | 3,207,715 | |
| 36 | > 7,500,000 Therms Annually | | <u>1,080,000.0</u> | 0.8349 | <u>901,692</u> | |
| 37 | Total Deliveries | | 11,116,014.2 | | 16,820,152 | |
| 38 | Subtotal | | | | 19,552,312 | |
| 39 | STAS | | | | 0 | |
| 40 | Total Rate Schedule LDS | 864 | 11,116,014.2 | | 19,552,312 | 1.7589 |
| 41 | <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u> | | | | | |
| 42 | Customer Charge: | | | | | |
| 43 | > 274,000 to ≤ 540,000 Therms Annually | 24 | | 469.34 | 11,264 | |
| 44 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | | 1,149.00 | 0 | |
| 45 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 12 | | 2,050.00 | 24,600 | |
| 46 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 47 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 48 | Total | 36 | | | 35,864 | |
| 49 | Commodity Charge: | | | | | |
| 50 | All Gas Consumed | | 186,000.0 | 0.0937 | <u>17,428</u> | |
| 51 | Subtotal | | | | 53,292 | |
| 52 | STAS | | | | 0 | |
| 53 | Total Rate Schedule MLDS - Class I | 36 | 186,000.0 | | 53,292 | 0.2865 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| <u>Line No.</u> | <u>Description</u> | <u>Bills</u> (1) | <u>Volumes</u> (2) DTH | <u>Base Rate</u> (3) \$/DTH | <u>Revenue</u> (4) \$ | <u>Average Rate</u> (5) \$/DTH |
|---|--|---------------------|------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| 1 Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 4 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 36 | | 4,096.00 | 147,456 | |
| 5 | > 7,500,000 Therms Annually | <u>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 | | 1,580,000.0 | 0.3874 | 612,092 | |
| 10 | > 7,500,000 Therms Annually | | <u>560,000.0</u> | 0.3355 | <u>187,880</u> | |
| 11 | Total Deliveries | | 2,140,000.0 | | 799,972 | |
| 12 | Subtotal | | | | 1,035,292 | |
| 13 | STAS | | | | <u>0</u> | |
| 14 | Total Rate Schedule MLDS - Class II | 48 | 2,140,000.0 | | 1,035,292 | 0.4838 |
| 15 Flexible Rate and Negotiated Contract Services | | | | | | |
| 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 | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 33 | Total Flex Customer Charge | 108 | | | 190,116 | |
| 34 | Negotiated Contract Service Customer Charge: | 168 | | <i>(workpaper)</i> | 1,269,674 | |
| 35 | Commodity Charge: | | | | | |
| 36 | All Gas Consumed | | 11,670,420.0 | <i>(workpaper)</i> | <u>1,932,434</u> | |
| 37 | Subtotal | | | | 3,392,224 | |
| 38 | STAS | | | | <u>0</u> | |
| 39 | Total Flexible Rate and Negotiated Contract Services | 276 | 11,670,420.0 | | 3,392,224 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| <u>Line No.</u> | <u>Description</u> | <u>Bills</u> (1) | <u>Volumes</u> (2) DTH | <u>Base Rate</u> (3) \$/DTH | <u>Revenue</u> (4) \$ | <u>Average Rate</u> (5) \$/DTH |
|-----------------|--|---------------------|------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| 1 | Distribution Service Summary by Rate Class | | | | | |
| 2 | Base Rate Revenue | | | | 67,461,475 | |
| 3 | STAS | | | | 0 | |
| 4 | Rider USP | | | | 3,958,809 | |
| 5 | Rider CC | | | | 4,844 | |
| 6 | Gas Cost | | | | <u>13,717,254</u> | |
| 7 | Total Residential Distribution Service | 914,843 | 7,145,891.8 | | 85,142,382 | |
| 8 | Base Rate Revenue | | | | 36,931,254 | |
| 9 | STAS | | | | 0 | |
| 10 | Rider CC | | | | 6,844 | |
| 11 | Gas Cost | | | | <u>7,647,594</u> | |
| 12 | Total Small General Distribution Service (SCD, SGDS) | 142,333 | 6,843,253.5 | | 44,585,692 | |
| 13 | Base Rate Revenue | | | | 23,085,924 | |
| 14 | STAS | | | | 0 | |
| 15 | Total Small Distribution Service (SDS) | 4,884 | 6,501,836.6 | | 23,085,924 | |
| 16 | Base Rate Revenue | | | | 19,552,312 | |
| 17 | STAS | | | | 0 | |
| 18 | Total Large Distribution Service | 864.0 | 11,116,014.2 | | 19,552,312 | |
| 19 | Base Rate Revenue | | | | 1,088,584 | |
| 20 | STAS | | | | 0 | |
| 21 | Total Main Line Distribution Service | 84 | 2,326,000.0 | | 1,088,584 | |
| 22 | Base Rate Revenue | | | | 3,392,224 | |
| 23 | STAS | | | | 0 | |
| 24 | Total Flexible Rate and Negotiated Contract Service | 276 | 11,670,420.0 | | 3,392,224 | |
| 25 | Total Distribution Service | 1,063,284 | 45,603,416.1 | | 176,847,118 | |
| 26 | Total Company Throughput | 5,389,350 | 81,968,992.7 | | 659,932,690 | |
| 27 | Other Operating Revenue | | | | | |
| 28 | 487 - Forfeited Discounts | | | | 1,262,451 | |
| 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 | | | | 1,274,033 | |
| 36 | Total Company Revenue | | | | 661,206,723 | |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|--|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule RSS - Residential Sales Service | | | | | | | |
| 2 | Total Rate Schedule RSS | 3,878,301 | 0 | 21,365 | (16,914) | 0 | 51,591 | 3,934,343 |
| 3 | Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | | |
| 4 | COMMERCIAL | | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 265,820 | 0 | 2,345 | (3,852) | 0 | 1,575 | 265,888 |
| 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 | 266,065 | 0 | 2,345 | (3,852) | 0 | 1,576 | 266,134 |
| 9 | Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | | |
| 10 | COMMERCIAL | | | | | | | |
| 11 | 6,440 - 64,400 Therms Annually | 34,273 | 0 | 0 | 0 | 0 | 95 | 34,368 |
| 12 | INDUSTRIAL | | | | | | | |
| 13 | 6,440 - 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 | Rate Schedule NSS - Negotiated Sales Service | | | | | | | |
| 16 | COMMERCIAL | | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 18 | INDUSTRIAL | | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 20 | Total Rate Schedule NSS | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 21 | Rate Schedule LGSS - Large General Sales Service | | | | | | | |
| 22 | COMMERCIAL | | | | | | | |
| 23 | > 64,400 to ≤ 110,00 Therms Annually | 504 | 0 | 0 | 0 | 0 | 1 | 505 |
| 24 | >110,000 to ≤ 540,000 Therms Annually | 432 | 0 | 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 7,400,000 Therms Annually | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 29 | Total Commercial Bills Under LGSS | 960 | 0 | 0 | 0 | 0 | 3 | 963 |
| 30 | INDUSTRIAL | | | | | | | |
| 31 | > 64,400 to ≤ 110,00 Therms Annually | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 32 | >110,000 to ≤ 540,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,400,000 Therms Annually | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 37 | Total Industrial Bills Under LGSS | 96 | 0 | 0 | 0 | 0 | 0 | 96 |
| 38 | Total Rate Schedule LGSS | 1,056 | 0 | 0 | 0 | 0 | 3 | 1,059 |
| 39 | Tariff Sales Summary by Customer Class | | | | | | | |
| 40 | Total Residential Sales | 3,878,301 | 0 | 21,365 | (16,914) | 0 | 51,591 | 3,934,343 |
| 41 | Total Commercial Sales | 301,065 | 0 | 2,345 | (3,852) | 0 | 1,673 | 301,231 |
| 42 | Total Industrial Sales | <u>813</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3</u> | <u>816</u> |
| 43 | Total Tariff Sales | 4,180,179 | 0 | 23,710 | (20,766) | 0 | 53,267 | 4,236,390 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|--|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u> | | | | | | | |
| 2 | Total Rate Schedule RDS | 687,940 | 0 | 0 | 0 | 0 | 4,370 | 692,310 |
| 3 | <u>Rate Schedule CAP - Residential Distribution Service CAP</u> | | | | | | | |
| 4 | Total Rate Schedule CAP | 260,804 | 0 | 0 | 0 | 0 | 2,991 | 263,795 |
| 5 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u> | | | | | | | |
| 6 | Less Than 6,440 Therms Annually | 97,259 | 0 | 0 | 0 | 0 | 339 | 97,598 |
| 7 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u> | | | | | | | |
| 8 | 6,440 - 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 | 112,068 | 0 | 0 | 0 | 0 | 373 | 112,441 |
| 10 | <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u> | | | | | | | |
| 11 | COMMERCIAL | | | | | | | |
| 12 | Less Than 6,440 Therms Annually | 11,143 | 0 | 0 | 0 | 0 | 23 | 11,166 |
| 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>85</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>85</u> |
| 16 | Total Industrial Bills Under SGDS | 85 | 0 | 0 | 0 | 0 | 0 | 85 |
| 17 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,228 | 0 | 0 | 0 | 0 | 23 | 11,251 |
| 18 | <u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u> | | | | | | | |
| 19 | COMMERCIAL | | | | | | | |
| 20 | 6,440 - 64,400 Therms Annually | 18,130 | 0 | 0 | 0 | 0 | 68 | 18,198 |
| 21 | Total Commercial Bills Under SGDS | 18,130 | 0 | 0 | 0 | 0 | 68 | 18,198 |
| 22 | INDUSTRIAL | | | | | | | |
| 23 | 6,440 - 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 ≤ 110,00 Therms Annually | 2,088 | 0 | 0 | 0 | 0 | 1 | 2,089 |
| 29 | >110,000 to ≤ 540,000 Therms Annually | <u>1,752</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>10</u> | <u>1,762</u> |
| 30 | Total Commercial Bills Under SDS | 3,840 | 0 | 0 | 0 | 0 | 11 | 3,851 |
| 31 | INDUSTRIAL | | | | | | | |
| 32 | > 64,400 to ≤ 110,00 Therms Annually | 144 | 0 | 0 | 0 | 0 | 0 | 144 |
| 33 | >110,000 to ≤ 540,000 Therms Annually | 876 | 0 | 0 | 0 | 0 | 1 | 877 |
| 34 | 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> |
| 34 | Total Industrial Bills Under SDS | 1,032 | 0 | 0 | 0 | 0 | 1 | 1,033 |
| 35 | Total Rate Schedule SDS | 4,872 | 0 | 0 | 0 | 0 | 12 | 4,884 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 2
Page 3 of 12
Witness: M. J. Bell

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|---|-------------------|--|--|--|-----------------------------------|-------------------------|--------------------------------------|
| | | | Customers (2) <i>(Ex 103, Sch 4)</i> | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule LDS - Large Distribution Service | | | | | | | |
| 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 | Rate Schedule LDS - Large Distribution Service | | | | | | | |
| 9 | INDUSTRIAL | | | | | | | |
| 10 | > 540,000 to <= 1,074,000 Therms Annually | 300 | (12) | 0 | 0 | 0 | 0 | 288 |
| 11 | > 1,074,000 to <= 3,400,000 Therms Annually | 216 | (12) | 0 | 0 | 0 | 0 | 204 |
| 12 | > 3,400,000 to <= 7,500,000 Therms Annually | 72 | 0 | 0 | 0 | 0 | 0 | 72 |
| 13 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 14 | Total Industrial Bills Under LDS | 600 | (24) | 0 | 0 | 0 | 0 | 576 |
| 15 | Total Rate Schedule LDS | 888 | (24) | 0 | 0 | 0 | 0 | 864 |
| 16 | Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | | |
| 17 | COMMERCIAL | | | | | | | |
| 18 | > 274,000 to <= 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | > 1,074,000 to <= 3,400,000 Therms Annually | 12 | 0 | 0 | 0 | (12) | 0 | 0 |
| 21 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Commercial Bills Under MLDS - Class I | 12 | 0 | 0 | 0 | (12) | 0 | 0 |
| 24 | INDUSTRIAL | | | | | | | |
| 25 | > 274,000 to <= 540,000 Therms Annually | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 26 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 27 | > 1,074,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Industrial Bills Under MLDS - Class I | 24 | 0 | 0 | 0 | 12 | 0 | 36 |
| 31 | Total Rate Schedule MLDS - Class I | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 32 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | | |
| 33 | COMMERCIAL | | | | | | | |
| 34 | > 2,146,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Commercial Bills Under MLDS - Class II | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | INDUSTRIAL | | | | | | | |
| 39 | > 2,146,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 40 | > 3,400,000 to <= 7,500,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 41 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | (12) | 0 | 0 |
| 42 | Industrial Bills Under MLDS - Class II | 48 | 0 | 0 | 0 | 0 | 0 | 48 |
| 43 | 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, 2021

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|---|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | 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 | <u>24</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24</u> |
| 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 | 0 | 0 | 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 |
| 39 | Negotiated Contract Services | <u>144</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>144</u> |
| 38 | Total Industrial Bills Under Flex and NCS | 180 | 0 | 0 | 0 | 0 | 0 | 180 |
| 39 | Total Flex and NCS Bills | 420 | 0 | 0 | 0 | 0 | 0 | 276 |
| 40 | Distribution Service Summary by Customer Class | | | | | | | |
| 41 | Total Residential | 948,744 | 0 | 0 | 0 | 0 | 7,361 | 956,105 |
| 42 | Total Commercial | 145,577 | 0 | 0 | 0 | (12) | 475 | 146,040 |
| 43 | Total Industrial | <u>2,413</u> | <u>(24)</u> | <u>0</u> | <u>0</u> | <u>12</u> | <u>1</u> | <u>2,402</u> |
| 44 | Total Distribution Service | 1,096,734 | (24) | 0 | 0 | 0 | 7,837 | 1,104,547 |
| 45 | Total Company Throughput | 5,276,913 | (24) | 23,710 | (20,766) | 0 | 61,104 | 5,340,937 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com | | | Rate Schedule Change (5) | Finalized Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|--|-------------------|--|--|--|-----------------------------|------------------------|-----------------------------------|
| | | | Customers (2) <i>(Ex 103, Sch 4)</i> | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule RSS - Residential Sales Service | | | | | | | |
| 2 | Total Rate Schedule RSS | 3,952,188 | 0 | 0 | 0 | 0 | 51,591 | 4,003,779 |
| 3 | Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | | |
| 4 | COMMERCIAL | | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 264,578 | 0 | 0 | 0 | 0 | 1,575 | 266,153 |
| 6 | INDUSTRIAL | | | | | | | |
| 7 | Less Than 6,440 Therms Annually | 245 | 0 | 0 | 0 | 0 | 1 | 246 |
| 8 | Total Rate Schedule SGSS ≤ 6,440 Therms | 264,823 | 0 | 0 | 0 | 0 | 1,576 | 266,399 |
| 9 | Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | | |
| 10 | COMMERCIAL | | | | | | | |
| 11 | 6,440 - 64,400 Therms Annually | 34,273 | 0 | 0 | 0 | 0 | 95 | 34,368 |
| 12 | INDUSTRIAL | | | | | | | |
| 13 | 6,440 - 64,400 Therms Annually | 472 | 0 | 0 | 0 | 0 | 2 | 474 |
| 14 | Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms | 34,745 | 0 | 0 | 0 | 0 | 97 | 34,842 |
| 15 | Rate Schedule NSS - Negotiated Sales Service | | | | | | | |
| 16 | COMMERCIAL | | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 18 | INDUSTRIAL | | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Total Rate Schedule NSS | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 21 | Rate Schedule LGSS - Large General Sales Service | | | | | | | |
| 22 | COMMERCIAL | | | | | | | |
| 23 | > 64,400 to ≤ 110,000 Therms Annually | 504 | 0 | 0 | 0 | 0 | 1 | 505 |
| 24 | >110,000 to ≤ 540,000 Therms Annually | 432 | 0 | 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Total Commercial Bills Under LGSS | 960 | 0 | 0 | 0 | 0 | 3 | 963 |
| 30 | INDUSTRIAL | | | | | | | |
| 31 | > 64,400 to ≤ 110,000 Therms Annually | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 32 | >110,000 to ≤ 540,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Total Industrial Bills Under LGSS | 96 | 0 | 0 | 0 | 0 | 0 | 96 |
| 38 | Total Rate Schedule LGSS | 1,056 | 0 | 0 | 0 | 0 | 3 | 1,059 |
| 39 | Tariff Sales Summary by Customer Class | | | | | | | |
| 40 | Total Residential Sales | 3,952,188 | 0 | 0 | 0 | 0 | 51,591 | 4,003,779 |
| 41 | Total Commercial Sales | 299,823 | 0 | 0 | 0 | 0 | 1,673 | 301,496 |
| 42 | Total Industrial Sales | 813 | 0 | 0 | 0 | 0 | 3 | 816 |
| 43 | Total Tariff Sales | 4,252,824 | 0 | 0 | 0 | 0 | 53,267 | 4,306,091 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|---|---|-------------------|--|--|--|-----------------------------------|-------------------------|--------------------------------------|
| | | | Customers (2) <i>(Ex 103, Sch 4)</i> | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | | | |
| 2 | Total Rate Schedule RDS | 657,985 | 0 | 0 | 0 | 0 | 4,370 | 662,355 |
| 3 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | | | |
| 4 | Total Rate Schedule CAP | 249,497 | 0 | 0 | 0 | 0 | 2,991 | 252,488 |
| 3 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | | | |
| 4 | Less Than 6,440 Therms Annually | 97,259 | 0 | 0 | 0 | 0 | 339 | 97,598 |
| 5 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | | | |
| 6 | 6,440 - 64,400 Therms Annually | <u>14,809</u> | 0 | 0 | 0 | 0 | 34 | <u>14,843</u> |
| 7 | Total Rate Schedule SCD | 112,068 | 0 | 0 | 0 | 0 | 373 | 112,441 |
| 8 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | | | |
| 9 COMMERCIAL | | | | | | | | |
| 10 | Less Than 6,440 Therms Annually | <u>11,143</u> | 0 | 0 | 0 | 0 | 23 | <u>11,166</u> |
| 11 | Total Commercial Bills Under SGDS | 11,143 | 0 | 0 | 0 | 0 | 23 | 11,166 |
| 12 INDUSTRIAL | | | | | | | | |
| 13 | Less Than 6,440 Therms Annually | <u>84</u> | 0 | 0 | 0 | 0 | 0 | <u>84</u> |
| 14 | Total Industrial Bills Under SGDS | 84 | 0 | 0 | 0 | 0 | 0 | 84 |
| 15 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,227 | 0 | 0 | 0 | 0 | 23 | 11,250 |
| 16 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | | | |
| 17 COMMERCIAL | | | | | | | | |
| 18 | 6,440 - 64,400 Therms Annually | <u>18,130</u> | 0 | 0 | 0 | 0 | 68 | <u>18,198</u> |
| 19 | Total Commercial Bills Under SGDS | 18,130 | 0 | 0 | 0 | 0 | 68 | 18,198 |
| 20 INDUSTRIAL | | | | | | | | |
| 21 | 6,440 - 64,400 Therms Annually | <u>444</u> | 0 | 0 | 0 | 0 | 0 | <u>444</u> |
| 22 | Total Industrial Bills Under SGDS | 444 | 0 | 0 | 0 | 0 | 0 | 444 |
| 23 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 18,574 | 0 | 0 | 0 | 0 | 68 | 18,642 |
| 24 Rate Schedule SDS - Small Distribution Service | | | | | | | | |
| 25 COMMERCIAL | | | | | | | | |
| 26 | > 64,400 to ≤ 110,000 Therms Annually | 2,088 | 0 | 0 | 0 | 0 | 1 | 2,089 |
| 27 | >110,000 to ≤ 540,000 Therms Annually | <u>1,752</u> | 0 | 0 | 0 | 0 | 10 | <u>1,762</u> |
| 28 | Total Commercial Bills Under SDS | 3,840 | 0 | 0 | 0 | 0 | 11 | 3,851 |
| 29 INDUSTRIAL | | | | | | | | |
| 30 | > 64,400 to ≤ 110,000 Therms Annually | 144 | 0 | 0 | 0 | 0 | 0 | 144 |
| 31 | >110,000 to ≤ 540,000 Therms Annually | 876 | 0 | 0 | 0 | 12 | 1 | 889 |
| 32 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | <u>12</u> | 0 | 0 | 0 | (12) | 0 | <u>0</u> |
| 32 | Total Industrial Bills Under SDS | 1,032 | 0 | 0 | 0 | 0 | 1 | 1,033 |
| 33 | Total Rate Schedule SDS | 4,872 | 0 | 0 | 0 | 0 | 12 | 4,884 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 7 of 12
Witness: M.J. Bell

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com | | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|--|---|-------------------|--|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | Customers (2) <i>(Ex 103, Sch 4)</i> | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 Rate Schedule LDS - Large Distribution Service | | | | | | | | |
| 2 COMMERCIAL | | | | | | | | |
| 3 | > 540,000 to <= 1,074,000 Therms Annually | 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 Rate Schedule LDS - Large Distribution Service | | | | | | | | |
| 9 INDUSTRIAL | | | | | | | | |
| 10 | > 540,000 to <= 1,074,000 Therms Annually | 300 | 0 | 0 | 0 | 0 | 0 | 300 |
| 11 | > 1,074,000 to <= 3,400,000 Therms Annually | 216 | 0 | 0 | 0 | 0 | 0 | 216 |
| 12 | > 3,400,000 to <= 7,500,000 Therms Annually | 72 | 0 | 0 | 0 | 0 | 0 | 72 |
| 13 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 14 | Total Industrial Bills Under LDS | 600 | 0 | 0 | 0 | 0 | 0 | 600 |
| 15 | Total Rate Schedule LDS | 888 | 0 | 0 | 0 | 0 | 0 | 888 |
| 16 Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | | | |
| 17 COMMERCIAL | | | | | | | | |
| 18 | > 274,000 to <= 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | > 1,074,000 to <= 3,400,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 21 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Commercial Bills Under MLDS - Class I | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 24 INDUSTRIAL | | | | | | | | |
| 25 | > 274,000 to <= 540,000 Therms Annually | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 26 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | > 1,074,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Industrial Bills Under MLDS - Class I | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 31 | Total Rate Schedule MLDS - Class I | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 32 Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | | | |
| 33 COMMERCIAL | | | | | | | | |
| 34 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Commercial Bills Under MLDS - Class II | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 INDUSTRIAL | | | | | | | | |
| 39 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | > 3,400,000 to <= 7,500,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 41 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 42 | Industrial Bills Under MLDS - Class II | 48 | 0 | 0 | 0 | 0 | 0 | 48 |
| 43 | 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 December 31, 2022 - Unadjusted

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

| Line No. | Description | Bills from Industrial & Lg Com | | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|---|--------------------------------|---|--|--------------------------|-------------------|--------------------------------|
| | | Forecasted (1) | Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills New Const (3) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule Flex and NCS | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | SGDS-1 Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | SGDS-2 >6,440 to ≤ 64,400 Therms Annually | 36 | 0 | 0 | 0 | 0 | 36 |
| 5 | SDS > 64,400 to ≤ 110,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 12 |
| 6 | SDS > 110,000 to ≤ 540,000 Therms Annually | 24 | 0 | 0 | 0 | 0 | 24 |
| 7 | LDS > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LDS >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | LDS > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | LDS > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | MDS-I > 274,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | MDS-I > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | MDS-I > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | MDS-II > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Negotiated Contract Services | 24 | 0 | 0 | 0 | 0 | 24 |
| 20 | Total Commerical Bills Under Flex and NCS | 96 | 0 | 0 | 0 | 0 | 96 |
| 21 | INDUSTRIAL | | | | | | |
| 22 | SGDS-1 Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | SGDS-2 >6,440 to ≤ 64,400 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | SDS > 64,400 to ≤ 110,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | SDS > 110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | LDS > 540,000 to ≤ 1,074,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 12 |
| 27 | LDS >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | LDS > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | LDS > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | MDS-I > 274,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | MDS-I > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | MDS-I > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 12 |
| 35 | MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 12 |
| 37 | MDS-II > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | Negotiated Contract Services | 144 | 0 | 0 | 0 | 0 | 144 |
| 39 | Total Industrial Bills Under Flex and NCS | 180 | 0 | 0 | 0 | 0 | 180 |
| 40 | Total Flex and NCS Bills | 276 | 0 | 0 | 0 | 0 | 276 |
| 41 | Distribution Service Summary by Customer Class | | | | | | |
| 42 | Total Residential | 907,482 | 0 | 0 | 0 | 7,361 | 914,843 |
| 43 | Total Commercial | 145,577 | 0 | 0 | 0 | 475 | 146,052 |
| 44 | Total Industrial | 2,412 | 0 | 0 | 0 | 1 | 2,413 |
| 45 | Total Distribution Service | 1,055,471 | 0 | 0 | 0 | 7,837 | 1,063,308 |
| 46 | Total Company Throughput | 5,308,295 | 0 | 0 | 0 | 61,104 | 5,369,399 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|--|---|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 Rate Schedule RSS - Residential Sales Service | | | | | | | | |
| 2 | Total Rate Schedule RSS | 3,952,188 | 0 | 21,631 | (2,112) | 0 | 51,591 | 4,023,298 |
| 3 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | | | |
| 4 COMMERCIAL | | | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 264,578 | 0 | 2,796 | (2,340) | 0 | 1,575 | 266,609 |
| 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 | 264,823 | 0 | 2,796 | (2,340) | 0 | 1,576 | 266,855 |
| 9 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | | | |
| 10 COMMERCIAL | | | | | | | | |
| 11 | 6,440 - 64,400 Therms Annually | 34,273 | 0 | 0 | 0 | 0 | 95 | 34,368 |
| 12 INDUSTRIAL | | | | | | | | |
| 13 | 6,440 - 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 Rate Schedule NSS - Negotiated Sales Service | | | | | | | | |
| 16 COMMERCIAL | | | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 18 INDUSTRIAL | | | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Total Rate Schedule NSS | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 21 Rate Schedule LGSS - Large General Sales Service | | | | | | | | |
| 22 COMMERCIAL | | | | | | | | |
| 23 | > 64,400 to ≤ 110,00 Therms Annually | 504 | 0 | 0 | 0 | 0 | 1 | 505 |
| 24 | >110,000 to ≤ 540,000 Therms Annually | 432 | 0 | 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 7,400,000 Therms Annually | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 29 | Total Commercial Bills Under LGSS | 960 | 0 | 0 | 0 | 0 | 3 | 963 |
| 30 INDUSTRIAL | | | | | | | | |
| 31 | > 64,400 to ≤ 110,00 Therms Annually | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 32 | >110,000 to ≤ 540,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 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 ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,400,000 Therms Annually | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 37 | Total Industrial Bills Under LGSS | 96 | 0 | 0 | 0 | 0 | 0 | 96 |
| 38 | Total Rate Schedule LGSS | 1,056 | 0 | 0 | 0 | 0 | 3 | 1,059 |
| 39 Tariff Sales Summary by Customer Class | | | | | | | | |
| 40 | Total Residential Sales | 3,952,188 | 0 | 21,631 | (2,112) | 0 | 51,591 | 4,023,298 |
| 41 | Total Commercial Sales | 299,823 | 0 | 2,796 | (2,340) | 0 | 1,673 | 301,952 |
| 42 | Total Industrial Sales | <u>813</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3</u> | <u>816</u> |
| 43 | Total Tariff Sales | 4,252,824 | 0 | 24,427 | (4,452) | 0 | 53,267 | 4,326,066 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 2
Page 10 of 12
Witness: M.J. Bell

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|---|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | | |
| 2 | Total Rate Schedule RDS | 657,985 | 0 | 0 | 0 | 0 | 4,370 | 662,355 |
| 3 | Rate Schedule CAP - Residential Distribution Service CAP | | | | | | | |
| 4 | Total Rate Schedule CAP | 249,497 | 0 | 0 | 0 | 0 | 2,991 | 252,488 |
| 3 | Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | | |
| 4 | Less Than 6,440 Therms Annually | 97,259 | 0 | 0 | 0 | 0 | 339 | 97,598 |
| 5 | Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 6 | 6,440 - 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> |
| 7 | Total Rate Schedule SCD | 112,068 | 0 | 0 | 0 | 0 | 373 | 112,441 |
| 8 | Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | | |
| 9 | COMMERCIAL | | | | | | | |
| 10 | 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> |
| 11 | Total Commercial Bills Under SGDS | 11,143 | 0 | 0 | 0 | 0 | 23 | 11,166 |
| 12 | INDUSTRIAL | | | | | | | |
| 13 | 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> |
| 14 | Total Industrial Bills Under SGDS | 84 | 0 | 0 | 0 | 0 | 0 | 84 |
| 15 | Total Rate Schedule SGDS ≤ 6,440 Therms | 11,227 | 0 | 0 | 0 | 0 | 23 | 11,250 |
| 16 | Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 17 | COMMERCIAL | | | | | | | |
| 18 | 6,440 - 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> |
| 19 | Total Commercial Bills Under SGDS | 18,130 | 0 | 0 | 0 | 0 | 68 | 18,198 |
| 20 | INDUSTRIAL | | | | | | | |
| 21 | 6,440 - 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> |
| 22 | Total Industrial Bills Under SGDS | 444 | 0 | 0 | 0 | 0 | 0 | 444 |
| 23 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 18,574 | 0 | 0 | 0 | 0 | 68 | 18,642 |
| 24 | Rate Schedule SDS - Small Distribution Service | | | | | | | |
| 25 | COMMERCIAL | | | | | | | |
| 26 | > 64,400 to ≤ 110,00 Therms Annually | 2,088 | 0 | 0 | 0 | 0 | 1 | 2,089 |
| 27 | >110,000 to ≤ 540,000 Therms Annually | <u>1,752</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>10</u> | <u>1,762</u> |
| 28 | Total Commercial Bills Under SDS | 3,840 | 0 | 0 | 0 | 0 | 11 | 3,851 |
| 29 | INDUSTRIAL | | | | | | | |
| 30 | > 64,400 to ≤ 110,00 Therms Annually | 144 | 0 | 0 | 0 | 0 | 0 | 144 |
| 31 | >110,000 to ≤ 540,000 Therms Annually | 876 | 0 | 0 | 0 | 12 | 1 | 889 |
| 32 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | <u>12</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(12)</u> | <u>0</u> | <u>0</u> |
| 32 | Total Industrial Bills Under SDS | 1,032 | 0 | 0 | 0 | 0 | 1 | 1,033 |
| 33 | Total Rate Schedule SDS | 4,872 | 0 | 0 | 0 | 0 | 12 | 4,884 |

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 2
Page 11 of 12
Witness: M.J. Bell

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) |
|----------|---|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | |
| 1 | Rate Schedule LDS - Large Distribution Service | | | | | | | |
| 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 | Rate Schedule LDS - Large Distribution Service | | | | | | | |
| 9 | INDUSTRIAL | | | | | | | |
| 10 | > 540,000 to <= 1,074,000 Therms Annually | 300 | 0 | 0 | 0 | 0 | 0 | 300 |
| 11 | > 1,074,000 to <= 3,400,000 Therms Annually | 216 | (24) | 0 | 0 | 0 | 0 | 192 |
| 12 | > 3,400,000 to <= 7,500,000 Therms Annually | 72 | 0 | 0 | 0 | 0 | 0 | 72 |
| 13 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 14 | Total Industrial Bills Under LDS | 600 | (24) | 0 | 0 | 0 | 0 | 576 |
| 15 | Total Rate Schedule LDS | 888 | (24) | 0 | 0 | 0 | 0 | 864 |
| 16 | Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | | |
| 17 | COMMERCIAL | | | | | | | |
| 18 | > 274,000 to <= 540,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | > 1,074,000 to <= 3,400,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 21 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Commercial Bills Under MLDS - Class I | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 24 | INDUSTRIAL | | | | | | | |
| 25 | > 274,000 to <= 540,000 Therms Annually | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 26 | > 540,000 to <= 1,074,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | > 1,074,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Industrial Bills Under MLDS - Class I | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 31 | Total Rate Schedule MLDS - Class I | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 32 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | | |
| 33 | COMMERCIAL | | | | | | | |
| 34 | > 2,146,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | > 3,400,000 to <= 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Commercial Bills Under MLDS - Class II | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | INDUSTRIAL | | | | | | | |
| 39 | > 2,146,000 to <= 3,400,000 Therms Annually | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | > 3,400,000 to <= 7,500,000 Therms Annually | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 41 | > 7,500,000 Therms Annually | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 42 | Industrial Bills Under MLDS - Class II | 48 | 0 | 0 | 0 | 0 | 0 | 48 |
| 43 | 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 December 31, 2022

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

| Line No. | Description | Forecasted (1) | Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i> | Incremental Bills | | Rate Schedule Change (5) | Finaled Bills (6) | Forecasted Adjusted (7=1 to 6) | |
|----------|---|-------------------|---|--|--|-----------------------------|----------------------|-----------------------------------|--|
| | | | | New Const (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | | | |
| 1 | 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 | <u>24</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24</u> | |
| 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 | 0 | 0 | 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 | <u>144</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>144</u> | |
| 39 | Total Industriall Bills Under Flex and NCS | 180 | 0 | 0 | 0 | 0 | 0 | 180 | |
| 40 | Total Flex and NCS Bills | 276 | 0 | 0 | 0 | 0 | 0 | 276 | |
| 41 | Distribution Service Summary by Customer Class | | | | | | | | |
| 42 | Total Residential | 907,482 | 0 | 0 | 0 | 0 | 7,361 | 914,843 | |
| 43 | Total Commercial | 145,577 | 0 | 0 | 0 | 0 | 475 | 146,052 | |
| 44 | Total Industrial | <u>2,412</u> | <u>(24)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1</u> | <u>2,389</u> | |
| 45 | Total Distribution Service | 1,055,471 | (24) | 0 | 0 | 0 | 7,837 | 1,063,284 | |
| 46 | Total Company Throughput | 5,308,295 | (24) | 24,427 | (4,452) | 0 | 61,104 | 5,389,350 | |

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2021

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|----------|--|-------------------|--------------------------------------|---|--|-----------------------------------|--------------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 | Rate Schedule RSS - Residential Sales Service | | | | | | |
| 2 | Total Rate Schedule RSS | 26,942,417.0 | 0.0 | 214,691.0 | (120,362.0) | 0.0 | 27,036,746.0 |
| 3 | Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | |
| 4 | COMMERCIAL | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 3,852,496.1 | 0.0 | 154,507.0 | (193,462.0) | 0.0 | 3,813,541.1 |
| 6 | INDUSTRIAL | | | | | | |
| 7 | Less Than 6,440 Therms Annually | <u>7,628.8</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>7,628.8</u> |
| 8 | Total Rate Schedule SGSS < 6,440 Therms | 3,860,124.9 | 0.0 | 154,507.0 | (193,462.0) | 0.0 | 3,821,169.9 |
| 9 | Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | |
| 10 | COMMERCIAL | | | | | | |
| 11 | >6,440 to ≤ 64,400 Therms Annually | 3,817,279.1 | 0.0 | 0.0 | 0.0 | 0.0 | 3,817,279.1 |
| 12 | INDUSTRIAL | | | | | | |
| 13 | >6,440 to ≤ 64,400 Therms Annually | <u>88,284.4</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>88,284.4</u> |
| 14 | Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms | 3,905,563.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3,905,563.5 |
| 15 | Rate Schedule NSS - Negotiated Sales Service | | | | | | |
| 16 | COMMERCIAL | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 68,900.0 | 0.0 | 0.0 | 0.0 | 0.0 | 68,900.0 |
| 18 | INDUSTRIAL | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 20 | Total Rate Schedule NSS | 68,900.0 | 0.0 | 0.0 | 0.0 | 0.0 | 68,900.0 |
| 21 | Rate Schedule LGSS - Large General Sales Service | | | | | | |
| 22 | COMMERCIAL | | | | | | |
| 23 | > 64,400 <= 110,000 Therms Annually | 346,482.2 | 0.0 | 0.0 | 0.0 | 0.0 | 346,482.2 |
| 24 | > 110,000 to ≤ 540,000 Therms Annually | 513,154.7 | 0.0 | 0.0 | 0.0 | 0.0 | 513,154.7 |
| 25 | >540,000 to ≤ 1,074,000 Therms Annually | 32,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 32,000.0 |
| 26 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 11,768.6 | 0.0 | 0.0 | 0.0 | 0.0 | 11,768.6 |
| 27 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 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> |
| 29 | Total Commercial LGSS | 903,405.5 | 0.0 | 0.0 | 0.0 | 0.0 | 903,405.5 |
| 30 | INDUSTRIAL | | | | | | |
| 31 | > 64,400 <= 110,000 Therms Annually | 36,532.0 | (11,700.0) | 0.0 | 0.0 | 0.0 | 24,832.0 |
| 32 | > 110,000 to ≤ 540,000 Therms Annually | 50,719.6 | 0.0 | 0.0 | 0.0 | 0.0 | 50,719.6 |
| 33 | >540,000 to ≤ 1,074,000 Therms Annually | 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 |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 36 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 37 | Total Industrial LGSS | 87,251.6 | (11,700.0) | 0.0 | 0.0 | 0.0 | 75,551.6 |
| 38 | Total Rate Schedule LGSS | 990,657.1 | (11,700.0) | 0.0 | 0.0 | 0.0 | 978,957.1 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2021

Exhibit No. 103
 Schedule No. 3
 Page 2 of 12
 Witness: M. J. Bell

| Line No. | Description | Forecasted (1) | Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i> | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|--|---|--------------------|---|---|--|-----------------------------------|--------------------------------------|
| | | | | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 Tariff Sales Summary by Customer Class | | | | | | | |
| 2 | Total Residential Sales | 26,942,417.0 | 0.0 | 214,691.0 | (120,362.0) | 0.0 | 27,036,746.0 |
| 3 | Total Commercial Sales | 8,642,080.7 | 0.0 | 154,507.0 | (193,462.0) | 0.0 | 8,603,125.7 |
| 4 | Total Industrial Sales | <u>183,164.8</u> | <u>(11,700.0)</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>171,464.8</u> |
| 5 | Total Tariff Sales | 35,767,662.5 | (11,700.0) | 369,198.0 | (313,824.0) | 0.0 | 35,811,336.5 |
| 6 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | | |
| 7 | Total Rate Schedule RDS | 5,110,181.4 | 0.0 | 0.0 | 0.0 | 0.0 | 5,110,181.4 |
| 8 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | | |
| 9 | Total Rate Schedule CAP | 2,427,732.4 | 0.0 | 0.0 | 0.0 | 0.0 | 2,427,732.4 |
| 10 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | | |
| 11 | Less Than 6,440 Therms Annually | 1,494,933.8 | 0.0 | 0.0 | 0.0 | 0.0 | 1,494,933.8 |
| 12 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 13 | >6,440 to ≤ 64,400 Therms Annually | <u>1,615,481.9</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,615,481.9</u> |
| 14 | Total Rate Schedule SCD | 3,110,415.7 | 0.0 | 0.0 | 0.0 | 0.0 | 3,110,415.7 |
| 15 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | | |
| 16 COMMERCIAL | | | | | | | |
| 17 | Priority 1 - Aggregation | | | | | | |
| 18 | Less Than 6,440 Therms Annually | 48,759.3 | 0.0 | 0.0 | 0.0 | 0.0 | 48,759.3 |
| 19 | All Other - Aggregation | | | | | | |
| 20 | Less Than 6,440 Therms Annually | <u>212,751.1</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>212,751.1</u> |
| 21 | Total Commercial SGDS | 261,510.4 | 0.0 | 0.0 | 0.0 | 0.0 | 261,510.4 |
| 22 INDUSTRIAL | | | | | | | |
| 23 | Priority 1 - Aggregation | | | | | | |
| 24 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 25 | All Other - Aggregation | | | | | | |
| 26 | Less Than 6,440 Therms Annually | <u>2,319.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,319.0</u> |
| 27 | Total Industrial SGDS | 2,319.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,319.0 |
| 28 | Total Rate Schedule SGDS ≤ 6,440 Therms | 263,829.4 | 0.0 | 0.0 | 0.0 | 0.0 | 263,829.4 |
| 29 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 30 COMMERCIAL | | | | | | | |
| 31 | Priority 1 - Aggregation | | | | | | |
| 32 | >6,440 to ≤ 64,400 Therms Annually | 716,045.3 | 0.0 | 0.0 | 0.0 | 0.0 | 716,045.3 |
| 33 | All Other - Aggregation | | | | | | |
| 34 | >6,440 to ≤ 64,400 Therms Annually | <u>2,661,737.9</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,661,737.9</u> |
| 35 | Total Commercial SGDS | 3,377,783.2 | 0.0 | 0.0 | 0.0 | 0.0 | 3,377,783.2 |
| 36 INDUSTRIAL | | | | | | | |
| 37 | Priority 1 - Aggregation | | | | | | |
| 38 | >6,440 to ≤ 64,400 Therms Annually | 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>116,688.2</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>116,688.2</u> |
| 41 | Total Industrial SGDS | 116,688.2 | 0.0 | 0.0 | 0.0 | 0.0 | 116,688.2 |
| 42 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 3,494,471.4 | 0.0 | 0.0 | 0.0 | 0.0 | 3,494,471.4 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i> | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|----------|---|--------------------|---|---|--|-----------------------------------|--------------------------------------|
| | | | | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 | Rate Schedule SDS - Small Distribution Service | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | > 64,400 to ≤ 110,000 Therms Annually | 1,429,111.2 | 0.0 | 0.0 | 0.0 | 0.0 | 1,429,111.2 |
| 4 | > 110,000 to ≤ 540,000 Therms Annually | <u>2,952,717.9</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,952,717.9</u> |
| 5 | Total Commercial SDS | 4,381,829.1 | 0.0 | 0.0 | 0.0 | 0.0 | 4,381,829.1 |
| 6 | INDUSTRIAL | | | | | | |
| 7 | > 64,400 to ≤ 110,000 Therms Annually | 81,847.9 | 0.0 | 0.0 | 0.0 | 0.0 | 81,847.9 |
| 8 | > 110,000 to ≤ 540,000 Therms Annually | 1,913,509.6 | 0.0 | 0.0 | 0.0 | 0.0 | 1,913,509.6 |
| 9 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | <u>17,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>17,000.0</u> |
| 9 | Total Industrial SDS | 2,012,357.5 | 0.0 | 0.0 | 0.0 | 0.0 | 2,012,357.5 |
| 10 | Total Rate Schedule SDS | 6,394,186.6 | 0.0 | 0.0 | 0.0 | 0.0 | 6,394,186.6 |
| 11 | Rate Schedule LDS - Large Distribution Service | | | | | | |
| 12 | COMMERCIAL | | | | | | |
| 13 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,142,754.8 | 0.0 | 0.0 | 0.0 | 0.0 | 1,142,754.8 |
| 14 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 1,402,600.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,402,600.0 |
| 15 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 16 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 17 | Total Commercial LDS | 2,545,354.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2,545,354.8 |
| 18 | INDUSTRIAL | | | | | | |
| 19 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,815,444.4 | 0.0 | 0.0 | 0.0 | 0.0 | 1,815,444.4 |
| 20 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 3,214,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,214,000.0 |
| 21 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 2,146,200.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,146,200.0 |
| 22 | > 7,500,000 Therms Annually | <u>1,080,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,080,000.0</u> |
| 23 | Total Industrial LDS | 8,255,644.4 | 0.0 | 0.0 | 0.0 | 0.0 | 8,255,644.4 |
| 24 | Total Rate Schedule LDS | 10,800,999.2 | 0.0 | 0.0 | 0.0 | 0.0 | 10,800,999.2 |
| 25 | Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | |
| 26 | COMMERCIAL | | | | | | |
| 27 | Total Commercial MLDS - Class I | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 28 | INDUSTRIAL | | | | | | |
| 29 | Total Industrial MLDS - Class I | <u>181,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>181,000.0</u> |
| 30 | Total Rate Schedule MLDS - Class I | 181,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 181,000.0 |
| 31 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | |
| 32 | COMMERCIAL | | | | | | |
| 33 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 34 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 35 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 36 | Total Commercial MLDS - Class II | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 37 | INDUSTRIAL | | | | | | |
| 38 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 | 210,000.0 | 0.0 | 210,000.0 |
| 39 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 1,580,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,580,000.0 |
| 40 | > 7,500,000 Therms Annually | <u>210,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>(210,000.0)</u> | <u>0.0</u> | <u>0.0</u> |
| 41 | Total Industrial MLDS - Class II | 1,790,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,790,000.0 |
| 42 | Total Rate Schedule MLDS - Class II | 1,790,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,790,000.0 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i> | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|----------|---|---------------------|---|---|--|-----------------------------------|--------------------------------------|
| | | | | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 | Rate Schedule Flex and NCS | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | Total Commercial Flex and NCS | 2,071,860.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,071,860.0 |
| 4 | INDUSTRIAL | | | | | | |
| 5 | Total Industrial Flex and NCS | <u>9,160,586.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>9,160,586.0</u> |
| 6 | Total Rate Schedule Flex and NCS | 11,232,446.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11,232,446.0 |
| 7 | Distribution Service Summary by Customer Class | | | | | | |
| 8 | Total Residential | 7,537,913.8 | 0.0 | 0.0 | 0.0 | 0.0 | 7,537,913.8 |
| 9 | Total Commercial | 15,748,753.2 | 0.0 | 0.0 | 0.0 | 0.0 | 15,748,753.2 |
| 10 | Total Industrial | <u>21,518,595.1</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>21,518,595.1</u> |
| 11 | Total Distribution Service | 44,805,262.1 | 0.0 | 0.0 | 0.0 | 0.0 | 44,805,262.1 |
| 12 | Total Company Throughput | 80,572,924.6 | (11,700.0) | 369,198.0 | (313,824.0) | 0.0 | 80,616,598.6 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|--|--|-------------------|--------------------------------------|---|--|-----------------------------|-----------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 Rate Schedule RSS - Residential Sales Service | | | | | | | |
| 2 | Total Rate Schedule RSS | 27,316,077.3 | 0.0 | 0.0 | 0.0 | 0.0 | 27,316,077.3 |
| 3 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | | |
| 4 COMMERCIAL | | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 3,842,902.9 | 0.0 | 0.0 | 0.0 | 0.0 | 3,842,902.9 |
| 6 INDUSTRIAL | | | | | | | |
| 7 | Less Than 6,440 Therms Annually | <u>8,231.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>8,231.0</u> |
| 8 | Total Rate Schedule SGSS | 3,851,133.9 | 0.0 | 0.0 | 0.0 | 0.0 | 3,851,133.9 |
| 9 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | | |
| 10 COMMERCIAL | | | | | | | |
| 11 | >6,440 to ≤ 64,400 Therms Annually | 3,808,470.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3,808,470.5 |
| 12 INDUSTRIAL | | | | | | | |
| 13 | >6,440 to ≤ 64,400 Therms Annually | <u>94,926.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>94,926.6</u> |
| 14 | Total Rate Schedule SGSS | 3,903,397.1 | 0.0 | 0.0 | 0.0 | 0.0 | 3,903,397.1 |
| 15 Rate Schedule NSS - Negotiated Sales Service | | | | | | | |
| 16 COMMERCIAL | | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 69,600.0 | 0.0 | 0.0 | 0.0 | 0.0 | 69,600.0 |
| 18 INDUSTRIAL | | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 20 | Total Rate Schedule NSS | 69,600.0 | 0.0 | 0.0 | 0.0 | 0.0 | 69,600.0 |
| 21 Rate Schedule LGSS - Large General Sales Service | | | | | | | |
| 22 COMMERCIAL | | | | | | | |
| 23 | > 64,400 <= 110,000 Therms Annually | 345,771.1 | 0.0 | 0.0 | 0.0 | 0.0 | 345,771.1 |
| 24 | > 110,000 to ≤ 540,000 Therms Annually | 511,948.4 | 0.0 | 0.0 | 0.0 | 0.0 | 511,948.4 |
| 25 | >540,000 to ≤ 1,074,000 Therms Annually | 32,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 32,000.0 |
| 26 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 11,743.8 | 0.0 | 0.0 | 0.0 | 0.0 | 11,743.8 |
| 27 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 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> |
| 29 | Total Commercial LGSS | 901,463.3 | 0.0 | 0.0 | 0.0 | 0.0 | 901,463.3 |
| 30 INDUSTRIAL | | | | | | | |
| 31 | > 64,400 <= 110,000 Therms Annually | 39,315.5 | 0.0 | 0.0 | 0.0 | 0.0 | 39,315.5 |
| 32 | > 110,000 to ≤ 540,000 Therms Annually | 52,235.5 | 0.0 | 0.0 | 0.0 | 0.0 | 52,235.5 |
| 33 | >540,000 to ≤ 1,074,000 Therms Annually | 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 |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 36 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 37 | Total Industrial LGSS | 91,551.0 | 0.0 | 0.0 | 0.0 | 0.0 | 91,551.0 |
| 38 | Total Rate Schedule LGSS | 993,014.3 | 0.0 | 0.0 | 0.0 | 0.0 | 993,014.3 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 6 of 12
 Witness: M.J. Bell

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|--|---|--------------------|--------------------------------------|---|--|-----------------------------|-----------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 Tariff Sales Summary by Customer Class | | | | | | | |
| 2 | Total Residential Sales | 27,316,077.3 | 0.0 | 0.0 | 0.0 | 0.0 | 27,316,077.3 |
| 3 | Total Commercial Sales | 8,622,436.7 | 0.0 | 0.0 | 0.0 | 0.0 | 8,622,436.7 |
| 4 | Total Industrial Sales | <u>194,708.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>194,708.6</u> |
| 5 | Total Tariff Sales | 36,133,222.6 | 0.0 | 0.0 | 0.0 | 0.0 | 36,133,222.6 |
| Exhibit No. 103 | | | | | | | |
| 6 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | | |
| 7 | Total Rate Schedule RDS | 4,843,764.9 | 0.0 | 0.0 | 0.0 | 0.0 | 4,843,764.9 |
| 8 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | | |
| 9 | Total Rate Schedule CAP | 2,302,126.9 | 0.0 | 0.0 | 0.0 | 0.0 | 2,302,126.9 |
| 10 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | | |
| 11 | Less Than 6,440 Therms Annually | 1,491,505.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1,491,505.5 |
| 12 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 13 | >6,440 to ≤ 64,400 Therms Annually | <u>1,611,987.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,611,987.0</u> |
| 14 | Total Rate Schedule SCD | 3,103,492.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3,103,492.5 |
| 15 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | | |
| 16 COMMERCIAL | | | | | | | |
| 17 | Priority 1 - Aggregation | | | | | | |
| 18 | Less Than 6,440 Therms Annually | 48,398.7 | 0.0 | 0.0 | 0.0 | 0.0 | 48,398.7 |
| 19 | All Other - Aggregation | | | | | | |
| 20 | Less Than 6,440 Therms Annually | <u>211,127.5</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>211,127.5</u> |
| 21 | Total Commercial SGDS | 259,526.2 | 0.0 | 0.0 | 0.0 | 0.0 | 259,526.2 |
| 22 INDUSTRIAL | | | | | | | |
| 23 | Priority 1 - Aggregation | | | | | | |
| 24 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 25 | All Other - Aggregation | | | | | | |
| 26 | Less Than 6,440 Therms Annually | <u>2,480.2</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,480.2</u> |
| 27 | Total Industrial SGDS | 2,480.2 | 0.0 | 0.0 | 0.0 | 0.0 | 2,480.2 |
| 28 | Total Rate Schedule SGDS ≤ 6,440 Therms | 262,006.4 | 0.0 | 0.0 | 0.0 | 0.0 | 262,006.4 |
| 29 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 30 COMMERCIAL | | | | | | | |
| 31 | Priority 1 - Aggregation | | | | | | |
| 32 | >6,440 to ≤ 64,400 Therms Annually | 710,903.2 | 0.0 | 0.0 | 0.0 | 0.0 | 710,903.2 |
| 33 | All Other - Aggregation | | | | | | |
| 34 | >6,440 to ≤ 64,400 Therms Annually | <u>2,642,413.8</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,642,413.8</u> |
| 35 | Total Commercial SGDS | 3,353,317.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,353,317.0 |
| 36 INDUSTRIAL | | | | | | | |
| 37 | Priority 1 - Aggregation | | | | | | |
| 38 | >6,440 to ≤ 64,400 Therms Annually | 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>124,437.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>124,437.6</u> |
| 41 | Total Industrial SGDS | 124,437.6 | 0.0 | 0.0 | 0.0 | 0.0 | 124,437.6 |
| 42 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 3,477,754.6 | 0.0 | 0.0 | 0.0 | 0.0 | 3,477,754.6 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|--|--|--------------------|--------------------------------------|---|--|-----------------------------|-----------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 Rate Schedule SDS - Small Distribution Service | | | | | | | |
| 2 COMMERCIAL | | | | | | | |
| 3 | > 64,400 to ≤ 110,000 Therms Annually | 1,418,789.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1,418,789.1 |
| 4 | > 110,000 to ≤ 540,000 Therms Annually | <u>2,958,568.7</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,958,568.7</u> |
| 5 | Total Commercial SDS | 4,377,357.8 | 0.0 | 0.0 | 0.0 | 0.0 | 4,377,357.8 |
| 6 INDUSTRIAL | | | | | | | |
| 7 | > 64,400 to ≤ 110,000 Therms Annually | 86,839.3 | 0.0 | 0.0 | 0.0 | 0.0 | 86,839.3 |
| 8 | > 110,000 to ≤ 540,000 Therms Annually | 2,020,639.5 | 0.0 | 0.0 | 0.0 | 17,000.0 | 2,037,639.5 |
| 9 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | <u>17,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>(17,000.0)</u> | <u>0.0</u> |
| 10 | Total Industrial SDS | 2,124,478.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2,124,478.8 |
| 11 | Total Rate Schedule SDS | 6,501,836.6 | 0.0 | 0.0 | 0.0 | 0.0 | 6,501,836.6 |
| 12 Rate Schedule LDS - Large Distribution Service | | | | | | | |
| 13 COMMERCIAL | | | | | | | |
| 14 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,143,735.8 | 0.0 | 0.0 | 0.0 | 0.0 | 1,143,735.8 |
| 15 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 1,408,500.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,408,500.0 |
| 16 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 17 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 18 | Total Commercial LDS | 2,552,235.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2,552,235.8 |
| 19 INDUSTRIAL | | | | | | | |
| 20 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,833,778.4 | 0.0 | 0.0 | 0.0 | 0.0 | 1,833,778.4 |
| 21 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 3,364,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,364,000.0 |
| 22 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 2,286,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,286,000.0 |
| 23 | > 7,500,000 Therms Annually | <u>1,080,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,080,000.0</u> |
| 24 | Total Industrial LDS | 8,563,778.4 | 0.0 | 0.0 | 0.0 | 0.0 | 8,563,778.4 |
| 25 | Total Rate Schedule LDS | 11,116,014.2 | 0.0 | 0.0 | 0.0 | 0.0 | 11,116,014.2 |
| 26 Rate Schedule MLDS - Main Line Distribution Service - Class I | | | | | | | |
| 27 COMMERCIAL | | | | | | | |
| 28 | Total Commercial MLDS - Class I | 107,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 107,000.0 |
| 29 INDUSTRIAL | | | | | | | |
| 30 | Total Industrial MLDS - Class I | <u>79,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>79,000.0</u> |
| 31 | Total Rate Schedule MLDS - Class I | 186,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 186,000.0 |
| 32 Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | | | |
| 33 COMMERCIAL | | | | | | | |
| 34 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 36 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 37 | Total Commercial MLDS - Class II | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 38 INDUSTRIAL | | | | | | | |
| 39 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 40 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 1,580,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,580,000.0 |
| 41 | > 7,500,000 Therms Annually | <u>560,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>560,000.0</u> |
| 42 | Total Industrial MLDS - Class II | 2,140,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,140,000.0 |
| 43 | Total Rate Schedule MLDS - Class II | 2,140,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,140,000.0 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i> | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|----------|---|---------------------|---|---|--|--------------------------------|--------------------------------------|
| | | | | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 | Rate Schedule Flex and NCS | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | Total Commercial Flex and NCS | 2,071,820.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,071,820.0 |
| 4 | INDUSTRIAL | | | | | | |
| 5 | Total Industrial Flex and NCS | <u>9,598,600.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>9,598,600.0</u> |
| 6 | Total Rate Schedule Flex and NCS | 11,670,420.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11,670,420.0 |
| 7 | Distribution Service Summary by Customer Class | | | | | | |
| 8 | Total Residential | 7,145,891.8 | 0.0 | 0.0 | 0.0 | 0.0 | 7,145,891.8 |
| 9 | Total Commercial | 15,824,749.3 | 0.0 | 0.0 | 0.0 | 0.0 | 15,824,749.3 |
| 10 | Total Industrial | <u>22,632,775.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>22,632,775.0</u> |
| 11 | Total Distribution Service | 45,603,416.1 | 0.0 | 0.0 | 0.0 | 0.0 | 45,603,416.1 |
| 12 | Total Company Throughput | 81,736,638.7 | 0.0 | 0.0 | 0.0 | 0.0 | 81,736,638.7 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i> | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|----------|---|-------------------|---|---|--|-----------------------------------|--------------------------------------|
| | | | | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 | <u>Rate Schedule RSS - Residential Sales Service</u> | | | | | | |
| 2 | Total Rate Schedule RSS | 27,316,077.3 | 0.0 | 196,416.0 | (14,922.0) | 0.0 | 27,497,571.3 |
| 3 | <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u> | | | | | | |
| 4 | COMMERCIAL | | | | | | |
| 5 | Less Than 6,440 Therms Annually | 3,842,902.9 | 0.0 | 168,545.0 | (117,685.0) | 0.0 | 3,893,762.9 |
| 6 | INDUSTRIAL | | | | | | |
| 7 | Less Than 6,440 Therms Annually | <u>8,231.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>8,231.0</u> |
| 8 | Total Rate Schedule SGSS | 3,851,133.9 | 0.0 | 168,545.0 | (117,685.0) | 0.0 | 3,901,993.9 |
| 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 | 3,808,470.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3,808,470.5 |
| 12 | INDUSTRIAL | | | | | | |
| 13 | >6,440 to ≤ 64,400 Therms Annually | <u>94,926.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>94,926.6</u> |
| 14 | Total Rate Schedule SGSS | 3,903,397.1 | 0.0 | 0.0 | 0.0 | 0.0 | 3,903,397.1 |
| 15 | <u>Rate Schedule NSS - Negotiated Sales Service</u> | | | | | | |
| 16 | COMMERCIAL | | | | | | |
| 17 | 540,000 - 1,074,000 Therms Annually | 69,600.0 | 0.0 | 0.0 | 0.0 | 0.0 | 69,600.0 |
| 18 | INDUSTRIAL | | | | | | |
| 19 | 540,000 - 1,074,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 20 | Total Rate Schedule NSS | 69,600.0 | 0.0 | 0.0 | 0.0 | 0.0 | 69,600.0 |
| 21 | <u>Rate Schedule LGSS - Large General Sales Service</u> | | | | | | |
| 22 | COMMERCIAL | | | | | | |
| 23 | > 64,400 ≤ 110,000 Therms Annually | 345,771.1 | 0.0 | 0.0 | 0.0 | 0.0 | 345,771.1 |
| 24 | > 110,000 to ≤ 540,000 Therms Annually | 511,948.4 | 0.0 | 0.0 | 0.0 | 0.0 | 511,948.4 |
| 25 | >540,000 to ≤ 1,074,000 Therms Annually | 32,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 32,000.0 |
| 26 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 11,743.8 | 0.0 | 0.0 | 0.0 | 0.0 | 11,743.8 |
| 27 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 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> |
| 29 | Total Commercial LGSS | 901,463.3 | 0.0 | 0.0 | 0.0 | 0.0 | 901,463.3 |
| 30 | INDUSTRIAL | | | | | | |
| 31 | > 64,400 ≤ 110,000 Therms Annually | 39,315.5 | 0.0 | 0.0 | 0.0 | 0.0 | 39,315.5 |
| 32 | > 110,000 to ≤ 540,000 Therms Annually | 52,235.5 | 0.0 | 0.0 | 0.0 | 0.0 | 52,235.5 |
| 33 | >540,000 to ≤ 1,074,000 Therms Annually | 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 |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 36 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 37 | Total Industrial LGSS | 91,551.0 | 0.0 | 0.0 | 0.0 | 0.0 | 91,551.0 |
| 38 | Total Rate Schedule LGSS | 993,014.3 | 0.0 | 0.0 | 0.0 | 0.0 | 993,014.3 |

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change (5) | Forecasted Adjusted (6=1 to 5) |
|--|---|--------------------|-----------------------------------|--|---|--------------------------|--------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | | |
| 1 Tariff Sales Summary by Customer Class | | | | | | | |
| 2 | Total Residential Sales | 27,316,077.3 | 0.0 | 196,416.0 | (14,922.0) | 0.0 | 27,497,571.3 |
| 3 | Total Commercial Sales | 8,622,436.7 | 0.0 | 168,545.0 | (117,685.0) | 0.0 | 8,673,296.7 |
| 4 | Total Industrial Sales | <u>194,708.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>194,708.6</u> |
| 5 | Total Tariff Sales | 36,133,222.6 | 0.0 | 364,961.0 | (132,607.0) | 0.0 | 36,365,576.6 |
| 6 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | | |
| 7 | Total Rate Schedule RDS | 4,843,764.9 | 0.0 | 0.0 | 0.0 | 0.0 | 4,843,764.9 |
| 3 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | | |
| 4 | Total Rate Schedule CAP | 2,302,126.9 | 0.0 | 0.0 | 0.0 | 0.0 | 2,302,126.9 |
| 8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | | |
| 9 | Less Than 6,440 Therms Annually | 1,491,505.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1,491,505.5 |
| 10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 11 | >6,440 to ≤ 64,400 Therms Annually | <u>1,611,987.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,611,987.0</u> |
| 12 | Total Rate Schedule SCD | 3,103,492.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3,103,492.5 |
| 13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | | |
| 14 COMMERCIAL | | | | | | | |
| 15 | Priority 1 - Aggregation | | | | | | |
| 16 | Less Than 6,440 Therms Annually | 48,398.7 | 0.0 | 0.0 | 0.0 | 0.0 | 48,398.7 |
| 17 | All Other - Aggregation | | | | | | |
| 18 | Less Than 6,440 Therms Annually | <u>211,127.5</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>211,127.5</u> |
| 19 | Total Commercial SGDS | 259,526.2 | 0.0 | 0.0 | 0.0 | 0.0 | 259,526.2 |
| 20 INDUSTRIAL | | | | | | | |
| 21 | Priority 1 - Aggregation | | | | | | |
| 22 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 23 | All Other - Aggregation | | | | | | |
| 24 | Less Than 6,440 Therms Annually | <u>2,480.2</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,480.2</u> |
| 25 | Total Industrial SGDS | 2,480.2 | 0.0 | 0.0 | 0.0 | 0.0 | 2,480.2 |
| 26 | Total Rate Schedule SGDS ≤ 6,440 Therms | 262,006.4 | 0.0 | 0.0 | 0.0 | 0.0 | 262,006.4 |
| 27 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms | | | | | | | |
| 28 COMMERCIAL | | | | | | | |
| 29 | Priority 1 - Aggregation | | | | | | |
| 30 | >6,440 to ≤ 64,400 Therms Annually | 710,903.2 | 0.0 | 0.0 | 0.0 | 0.0 | 710,903.2 |
| 31 | All Other - Aggregation | | | | | | |
| 32 | >6,440 to ≤ 64,400 Therms Annually | <u>2,642,413.8</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,642,413.8</u> |
| 33 | Total Commercial SGDS | 3,353,317.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,353,317.0 |
| 34 INDUSTRIAL | | | | | | | |
| 35 | Priority 1 - Aggregation | | | | | | |
| 36 | >6,440 to ≤ 64,400 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 37 | All Other - Aggregation | | | | | | |
| 38 | >6,440 to ≤ 64,400 Therms Annually | <u>124,437.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>124,437.6</u> |
| 39 | Total Industrial SGDS | 124,437.6 | 0.0 | 0.0 | 0.0 | 0.0 | 124,437.6 |
| 40 | Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms | 3,477,754.6 | 0.0 | 0.0 | 0.0 | 0.0 | 3,477,754.6 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule | Forecasted Adjusted (6=1 to 5) |
|----------|--|--------------------|-----------------------------------|--|---|-------------------|--------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | Change (5) | |
| 1 | <u>Rate Schedule SDS - Small Distribution Service</u> | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | > 64,400 to ≤ 110,000 Therms Annually | 1,418,789.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1,418,789.1 |
| 4 | > 110,000 to ≤ 540,000 Therms Annually | <u>2,958,568.7</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>2,958,568.7</u> |
| 5 | Total Commercial SDS | 4,377,357.8 | 0.0 | 0.0 | 0.0 | 0.0 | 4,377,357.8 |
| 6 | INDUSTRIAL | | | | | | |
| 7 | > 64,400 to ≤ 110,000 Therms Annually | 86,839.3 | 0.0 | 0.0 | 0.0 | 0.0 | 86,839.3 |
| 8 | > 110,000 to ≤ 540,000 Therms Annually | 2,020,639.5 | 0.0 | 0.0 | 0.0 | 17,000.0 | 2,037,639.5 |
| 9 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | <u>17,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>(17,000.0)</u> | <u>0.0</u> |
| 10 | Total Industrial SDS | 2,124,478.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2,124,478.8 |
| 11 | Total Rate Schedule SDS | 6,501,836.6 | 0.0 | 0.0 | 0.0 | 0.0 | 6,501,836.6 |
| 12 | <u>Rate Schedule LDS - Large Distribution Service</u> | | | | | | |
| 13 | COMMERCIAL | | | | | | |
| 14 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,143,735.8 | 0.0 | 0.0 | 0.0 | 0.0 | 1,143,735.8 |
| 15 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 1,408,500.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,408,500.0 |
| 16 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 17 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 18 | Total Commercial LDS | 2,552,235.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2,552,235.8 |
| 19 | INDUSTRIAL | | | | | | |
| 20 | > 540,000 to ≤ 1,074,000 Therms Annually | 1,833,778.4 | 0.0 | 0.0 | 0.0 | 0.0 | 1,833,778.4 |
| 21 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 3,364,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,364,000.0 |
| 22 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 2,286,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,286,000.0 |
| 23 | > 7,500,000 Therms Annually | <u>1,080,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>1,080,000.0</u> |
| 24 | Total Industrial LDS | 8,563,778.4 | 0.0 | 0.0 | 0.0 | 0.0 | 8,563,778.4 |
| 25 | Total Rate Schedule LDS | 11,116,014.2 | 0.0 | 0.0 | 0.0 | 0.0 | 11,116,014.2 |
| 26 | <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u> | | | | | | |
| 27 | COMMERCIAL | | | | | | |
| 28 | Total Commercial MLDS - Class I | 107,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 107,000.0 |
| 29 | INDUSTRIAL | | | | | | |
| 30 | Total Industrial MLDS - Class I | <u>79,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>79,000.0</u> |
| 31 | Total Rate Schedule MLDS - Class I | 186,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 186,000.0 |
| 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 |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 36 | > 7,500,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 37 | Total Commercial MLDS - Class II | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 38 | INDUSTRIAL | | | | | | |
| 39 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 40 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 1,580,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,580,000.0 |
| 41 | > 7,500,000 Therms Annually | <u>560,000.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>560,000.0</u> |
| 42 | Total Industrial MLDS - Class II | 2,140,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,140,000.0 |
| 43 | Total Rate Schedule MLDS - Class II | 2,140,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,140,000.0 |

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Forecasted (1) | Industrial & Lg Com | Incremental Customers | | Rate Schedule Change | Forecasted Adjusted (6=1 to 5) |
|----------|---|---------------------|--------------------------------------|---|--|----------------------------|--------------------------------------|
| | | | Adj (2) <i>(Ex 103, Sch 4)</i> | New Const. (3) <i>(Ex 103, Sch 4)</i> | Attrition (4) <i>(Ex 103, Sch 4)</i> | (5) | |
| 1 | Rate Schedule Flex and NCS | | | | | | |
| 2 | COMMERCIAL | | | | | | |
| 3 | Total Commercial Flex and NCS | 2,071,820.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,071,820.0 |
| 4 | INDUSTRIAL | | | | | | |
| 5 | Total Industrial Flex and NCS | <u>9,598,600.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>9,598,600.0</u> |
| 6 | Total Rate Schedule Flex and NCS | 11,670,420.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11,670,420.0 |
| 7 | Distribution Service Summary by Customer Class | | | | | | |
| 8 | Total Residential | 7,145,891.8 | 0.0 | 0.0 | 0.0 | 0.0 | 7,145,891.8 |
| 9 | Total Commercial | 15,824,749.3 | 0.0 | 0.0 | 0.0 | 0.0 | 15,824,749.3 |
| 10 | Total Industrial | <u>22,632,775.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>22,632,775.0</u> |
| 11 | Total Distribution Service | 45,603,416.1 | 0.0 | 0.0 | 0.0 | 0.0 | 45,603,416.1 |
| 12 | Total Company Throughput | 81,736,638.7 | 0.0 | 364,961.0 | (132,607.0) | 0.0 | 81,968,992.7 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 4
Page 1 of 18
Witness: M. J. Bell

| Line No. | | Bills from New Customers (1) <i>(Ex 103, Sch 4)</i> | Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i> | Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i> | Adjusted Bills (4=1+2+3) |
|----------|--|---|---|--|-----------------------------|
| 1 | RESIDENTIAL | | | | |
| 2 | Rate Schedule RSS | 21,365 | (16,914) | 0 | 4,451 |
| 3 | COMMERCIAL | | | | |
| 4 | Rate Schedule SGSS | | | | |
| 5 | Less Than 6,440 Therms Annually | 2,345 | (3,852) | 0 | (1,507) |
| 6 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 7 | Rate Schedule LGSS | | | | |
| 8 | > 64,400 to ≤ 110,00 Therms Annually | 0 | 0 | 0 | 0 |
| 9 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 10 | >540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 11 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 12 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 13 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 14 | Rate Schedule SGDS | | | | |
| 15 | Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 |
| 16 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 17 | Rate Schedule SDS | | | | |
| 18 | >64,400 to ≤ 110,000 Therms Annually | 0 | 0 | 0 | 0 |
| 19 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 20 | Flex | 0 | 0 | 0 | 0 |
| 21 | Rate Schedule LDS | | | | |
| 22 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 23 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 24 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 25 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 26 | Flex | 0 | 0 | 0 | 0 |
| 27 | INDUSTRIAL | | | | |
| 28 | Rate Schedule SGSS | | | | |
| 29 | Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 |
| 30 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 31 | Rate Schedule LGSS | | | | |
| 32 | > 64,400 to ≤ 110,00 Therms Annually | 0 | 0 | 0 | 0 |
| 33 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 34 | >540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 35 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 36 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 37 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 38 | Rate Schedule SDS | | | | |
| 39 | >64,400 to ≤ 110,000 Therms Annually | 0 | 0 | 0 | 0 |
| 40 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 41 | Rate Schedule LDS | | | | |
| 42 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | (12) | (12) |
| 43 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | (12) | (12) |
| 44 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 45 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 46 | Flex | 0 | 0 | 0 | 0 |
| 47 | Rate Schedule MLDS II | | | | |
| 48 | Flex | 0 | 0 | 0 | 0 |
| 49 | Total | 23,710 | (20,766) | (24) | 2,920 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021

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

| Line No. | Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i> | Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i> | Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i> | Adjusted Volumes (4=1+2+3) Dth |
|----------------------|--|--|--|--------------------------------------|
| 1 RESIDENTIAL | | | | |
| 2 | Rate Schedule RS | | | |
| 3 | #REF! | | | |
| 4 | 214,691.0 | (120,362.0) | 0.0 | 94,329.0 |
| 4 | Total | 214,691.0 | (120,362.0) | 0.0 |
| 5 COMMERCIAL | | | | |
| 6 | Rate Schedule SGSS | | | |
| 7 | Less Than 6,440 Therms Annually | 154,507.0 | (193,462.0) | 0.0 |
| 8 | >6,440 to ≤ 64,400 Therms Annually | 0.0 | 0.0 | 0.0 |
| 9 | Total | 154,507.0 | (193,462.0) | 0.0 |
| 10 | Rate Schedule SGDS | | | |
| 11 | Priority 1 - Aggregation | 0.0 | 0.0 | 0.0 |
| 12 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 |
| 13 | >6,440 to ≤ 64,400 Therms Annually | 0.0 | 0.0 | 0.0 |
| 14 | Subtotal | | | 0.0 |
| 15 | All Other - Aggregation | | | |
| 16 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 |
| 17 | >6,440 to ≤ 64,400 Therms Annually | 0.0 | 0.0 | 0.0 |
| 18 | Subtotal | 0.0 | 0.0 | 0.0 |
| 19 | Total | 0.0 | 0.0 | 0.0 |
| 20 | Rate Schedule SDS - Small Distribution Service | | | |
| 21 | >64,400 to ≤ 110,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 22 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 23 | Flexed Deliveries | 0.0 | 0.0 | 0.0 |
| 24 | Total | 0.0 | 0.0 | 0.0 |
| 25 | Rate Schedule LGS | | | |
| 26 | > 540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 27 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 28 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 29 | > 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 30 | Total | 0.0 | 0.0 | 0.0 |
| 31 INDUSTRIAL | | | | |
| 32 | Rate Schedule SGSS | | | |
| 33 | Total | 0.0 | 0.0 | 0.0 |
| 34 | Rate Schedule SDS - Small Distribution Service | | | |
| 35 | >64,400 to ≤ 110,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 36 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 37 | Flexed Deliveries | 0.0 | 0.0 | 0.0 |
| 38 | Total | 0.0 | 0.0 | 0.0 |
| 39 | Rate Schedule LDS | | | |
| 40 | > 540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | (11,700.0) |
| 41 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 42 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 43 | > 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 44 | Flex | 0.0 | 0.0 | 0.0 |
| 45 | Total | 0.0 | 0.0 | (11,700.0) |
| 46 | Rate Schedule MLDS II | | | |
| 47 | Flexed Deliveries | 0.0 | 0.0 | 0.0 |
| 48 | Total | 369,198.0 | (313,824.0) | (11,700.0) |
| | | | | 43,674.0 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021
Determination of Attrition

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

| | <u>Res</u> | <u>Comm</u> |
|---------------------------------|------------------|------------------|
| | <u>RSS</u> | <u>SGSS</u> |
| 1 Heating Customers | | |
| 2 Half of UPC | 42.70 | 301.34 |
| 3 Months | <u>6</u> | <u>6</u> |
| 4 Dth/Customer/Mo | 7.12 | 50.22 |
| 5 Change in Dth - First Block | | |
| 6 Dth/Customer/Mo | 7.12 | 50.22 |
| 7 No. of Mos | <u>6</u> | <u>6</u> |
| 8 Change in Customers | <u>(2,819)</u> | <u>(642)</u> |
| 9 Change in Dth - First Block | <u>(120,362)</u> | <u>(193,462)</u> |
| 10 Change in Dth - Second Block | | |
| 11 Dth/Customer/Mo | 0.00 | 0.00 |
| 12 No. of Mos | <u>6</u> | <u>6</u> |
| 13 Change in Customers | <u>0</u> | <u>0</u> |
| 14 Change in Dth - Second Block | <u>0</u> | <u>0</u> |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022 - Unadjusted

Exhibit No. 103
Schedule No. 4
Page 4 of 18
Witness: M.J. Bell

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| Line No. | Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i> | Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i> | Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i> | Adjusted Volumes (4=1+2+3) Dth |
|----------|--|--|--|--------------------------------------|
| 1 | RESIDENTIAL | | | |
| 2 | Rate Schedule RS | | | |
| 3 | | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 4 | Total | 0.0 | 0.0 | 0.0 |
| 5 | COMMERCIAL | | | |
| 6 | Rate Schedule SGSS | | | |
| 7 | Less Than 6,440 Therms Annually | 0.0 | 0.0 | 0.0 |
| 8 | >6,440 to ≤ 64,400 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 9 | Total | 0.0 | 0.0 | 0.0 |
| 10 | Rate Schedule LGSS | | | |
| 11 | > 64,400 to ≤ 110,00 Therms Annually | 0.0 | 0.0 | 0 |
| 12 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0 |
| 13 | >540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0 |
| 14 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 15 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 16 | > 7,400,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 17 | Subtotal | 0.0 | 0.0 | 0.0 |
| 18 | Rate Schedule SDS - Small Distribution Service | | | |
| 19 | >64,400 to ≤ 110,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 20 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 21 | Flexed Deliveries | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 22 | Total | 0.0 | 0.0 | 0.0 |
| 23 | Rate Schedule LDS | | | |
| 24 | > 540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 25 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 26 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 27 | > 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 28 | Flexed Deliveries | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 29 | Total | 0.0 | 0.0 | 0.0 |
| 30 | INDUSTRIAL | | | |
| 31 | Rate Schedule SGSS | | | |
| 32 | Total | 0.0 | 0.0 | 0.0 |
| 33 | Rate Schedule LDS | | | |
| 34 | > 64,400 to ≤ 110,00 Therms Annually | 0.0 | 0.0 | 0 |
| 35 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0 |
| 36 | >540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0 |
| 37 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 38 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 39 | > 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 40 | Flex | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 41 | Subtotal | 0.0 | 0.0 | 0.0 |
| 42 | Rate Schedule MLDS II | | | |
| 43 | Flexed Deliveries | 0.0 | 0.0 | 0.0 |
| 44 | Total | 0.0 | 0.0 | 0.0 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022 - Unadjusted
Determination of Attrition

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

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022

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

| Line No. | | Bills from New Customers (1) <i>(Ex 103, Sch 4)</i> | Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i> | Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i> | Adjusted Bills (4=1+2+3) |
|----------|--|---|---|--|-----------------------------|
| 1 | RESIDENTIAL | | | | |
| 2 | Rate Schedule RSS | 21,631 | (2,112) | 0 | 19,519 |
| 3 | COMMERCIAL | | | | |
| 4 | Rate Schedule SGSS | | | | |
| 5 | Less Than 6,440 Therms Annually | 2,796 | (2,340) | 0 | 456 |
| 6 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 7 | Rate Schedule LGSS | | | | |
| 8 | > 64,400 to ≤ 110,00 Therms Annually | 0 | 0 | 0 | 0 |
| 9 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 10 | >540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 11 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 12 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 13 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 14 | Rate Schedule SGDS | | | | |
| 15 | Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 |
| 16 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 17 | Rate Schedule SDS | | | | |
| 18 | >64,400 to ≤ 110,000 Therms Annually | 0 | 0 | 0 | 0 |
| 19 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 20 | Flex | 0 | 0 | 0 | 0 |
| 21 | Rate Schedule LDS | | | | |
| 22 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 23 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 24 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 25 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 26 | Flex | 0 | 0 | 0 | 0 |
| 27 | INDUSTRIAL | | | | |
| 28 | Rate Schedule SGSS | | | | |
| 29 | Less Than 6,440 Therms Annually | 0 | 0 | 0 | 0 |
| 30 | 6,440 - 64,400 Therms Annually | 0 | 0 | 0 | 0 |
| 31 | Rate Schedule LGSS | | | | |
| 32 | > 64,400 to ≤ 110,00 Therms Annually | 0 | 0 | 0 | 0 |
| 33 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 34 | >540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 35 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 36 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 37 | > 7,400,000 Therms Annually | 0 | 0 | 0 | 0 |
| 38 | Rate Schedule SDS | | | | |
| 39 | >64,400 to ≤ 110,000 Therms Annually | 0 | 0 | 0 | 0 |
| 40 | >110,000 to ≤ 540,000 Therms Annually | 0 | 0 | 0 | 0 |
| 41 | Rate Schedule LDS | | | | |
| 42 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | 0 | 0 | 0 |
| 43 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | 0 | (24) | (24) |
| 44 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 45 | > 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 46 | Flex | 0 | 0 | 0 | 0 |
| 47 | Rate Schedule MLDS II | | | | |
| | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | 0 | 0 | 0 |
| 48 | Total | 24,427 | (4,452) | (24) | 19,951 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022

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

| Line No. | Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i> | Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i> | Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i> | Adjusted Volumes (4=1+2+3) Dth |
|--|--|--|--|--------------------------------------|
| 1 RESIDENTIAL | | | | |
| 2 Rate Schedule RS | | | | |
| 3 | Rate Schedule RSS | <u>196,416.0</u> | <u>(14,922.0)</u> | <u>0.0</u> |
| 4 | Total | 196,416.0 | (14,922.0) | 181,494.0 |
| 5 COMMERCIAL | | | | |
| 6 Rate Schedule SGSS | | | | |
| 7 | Less Than 6,440 Therms Annually | 168,545.0 | (117,685.0) | 0.0 |
| 8 | >6,440 to ≤ 64,400 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 9 | Total | 168,545.0 | (117,685.0) | 50,860.0 |
| 10 Rate Schedule LGSS | | | | |
| 11 | > 64,400 to ≤ 110,00 Therms Annually | 0.0 | 0.0 | 0 |
| 12 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0 |
| 13 | >540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0 |
| 14 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 15 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 16 | > 7,400,000 Therms Annually | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 17 | Subtotal | 0.0 | 0.0 | 0.0 |
| 18 Rate Schedule SDS - Small Distribution Service | | | | |
| 19 | >64,400 to ≤ 110,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 20 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 21 | Flexed Deliveries | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 22 | Total | 0.0 | 0.0 | 0.0 |
| 23 Rate Schedule LDS | | | | |
| 24 | > 540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 25 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 26 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 27 | > 7,500,000 Therms Annually | 0.0 | 0.0 | 0.0 |
| 28 | Flexed Deliveries | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 29 | Total | 0.0 | 0.0 | 0.0 |
| 30 INDUSTRIAL | | | | |
| 31 Rate Schedule SGSS | | | | |
| 32 | Total | 0.0 | 0.0 | 0.0 |
| 33 Rate Schedule LDS | | | | |
| 34 | > 64,400 to ≤ 110,00 Therms Annually | 0.0 | 0.0 | 0 |
| 35 | >110,000 to ≤ 540,000 Therms Annually | 0.0 | 0.0 | 0 |
| 36 | >540,000 to ≤ 1,074,000 Therms Annually | 0.0 | 0.0 | 0 |
| 37 | >1,074,000 to ≤ 3,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 38 | >3,400,000 to ≤ 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 39 | > 7,400,000 Therms Annually | 0.0 | 0.0 | 0 |
| 40 | Flex | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| 41 | Subtotal | 0.0 | 0.0 | 0.0 |
| 42 Rate Schedule MLDS II | | | | |
| 43 | Flexed Deliveries | 0.0 | 0.0 | 0.0 |
| 44 | Total | 364,961.0 | (132,607.0) | 232,354.0 |

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2022
Determination of Attrition

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

| | <u>Res</u> <u>RSS</u> | <u>Comm</u> <u>SGSS</u> |
|---------------------------------|--------------------------|----------------------------|
| 1 Heating Customers | | |
| 2 Half of UPC | 42.39 | 301.76 |
| 3 Months | <u>6</u> | <u>6</u> |
| 4 Dth/Customer/Mo | 7.07 | 50.29 |
| 5 Change in Dth - First Block | | |
| 6 Dth/Customer/Mo | 7.07 | 50.29 |
| 7 No. of Mos | <u>6</u> | <u>6</u> |
| 8 Change in Customers | <u>(352)</u> | <u>(390)</u> |
| 9 Change in Dth - First Block | <u>(14,922)</u> | <u>(117,685)</u> |
| 10 Change in Dth - Second Block | | |
| 11 Dth/Customer/Mo | 0.00 | 0.00 |
| 12 No. of Mos | <u>6</u> | <u>6</u> |
| 13 Change in Customers | <u>0</u> | <u>0</u> |
| 14 Change in Dth - Second Block | <u>0</u> | <u>0</u> |

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 4
Page 10 of 18
Witness: M. J. Bell

| Line No. | Mo. | Incremental Customers | No. of Mos Not Online | Incremental Bills | Dec | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Incremental Volumes |
|----------|---|-----------------------|-----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| | | (1) | (2) | (3=1x2) | <u>U.P.C.</u> | |
| | | | | | 11.87 | 16.56 | 16.53 | 14.07 | 9.18 | 3.97 | 2.10 | 1.18 | 1.05 | 1.24 | 1.93 | 5.72 | |
| | | | | | (Dth) |
| 1 | RESIDENTIAL | | | | | | | | | | | | | | | | |
| 2 | Rate Schedule RSS | | | | | | | | | | | | | | | | |
| 3 | First Block Usage per Customer | | | | 11.87 | 16.56 | 16.53 | 14.07 | 9.18 | 3.97 | 2.10 | 1.18 | 1.05 | 1.24 | 1.93 | 5.72 | |
| 4 | First Month First Block Usage per Customer | | | | 5.93 | 8.28 | 8.27 | 7.03 | 4.59 | 1.99 | 1.05 | 0.59 | 0.52 | 0.62 | 0.97 | 2.86 | |
| 5 | Dec | 375 | 0 | 0 | 2,226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,226 |
| 6 | Jan | 330 | 1 | 330 | 3,917 | 2,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,649 |
| 7 | Feb | 290 | 2 | 580 | 3,442 | 4,802 | 2,397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,641 |
| 8 | Mar | 268 | 3 | 804 | 3,181 | 4,437 | 4,431 | 1,885 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,934 |
| 9 | Apr | 232 | 4 | 928 | 2,754 | 3,841 | 3,835 | 3,263 | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,758 |
| 10 | May | 212 | 5 | 1,060 | 2,516 | 3,510 | 3,505 | 2,982 | 1,946 | 421 | 0 | 0 | 0 | 0 | 0 | 0 | 14,880 |
| 11 | June | 190 | 6 | 1,140 | 2,255 | 3,146 | 3,141 | 2,673 | 1,744 | 755 | 200 | 0 | 0 | 0 | 0 | 0 | 13,914 |
| 12 | July | 192 | 7 | 1,344 | 2,279 | 3,179 | 3,174 | 2,701 | 1,762 | 763 | 404 | 113 | 0 | 0 | 0 | 0 | 14,375 |
| 13 | Aug | 293 | 8 | 2,344 | 3,478 | 4,851 | 4,844 | 4,121 | 2,690 | 1,164 | 616 | 345 | 154 | 0 | 0 | 0 | 22,263 |
| 14 | Sept | 310 | 9 | 2,790 | 3,680 | 5,133 | 5,125 | 4,360 | 2,846 | 1,231 | 652 | 365 | 325 | 192 | 0 | 0 | 23,909 |
| 15 | Oct | 482 | 10 | 4,820 | 5,721 | 7,981 | 7,968 | 6,780 | 4,424 | 1,915 | 1,013 | 567 | 506 | 598 | 466 | 0 | 37,939 |
| 16 | Nov | <u>475</u> | 11 | <u>5,225</u> | <u>5,638</u> | <u>7,865</u> | <u>7,853</u> | <u>6,681</u> | <u>4,360</u> | <u>1,887</u> | <u>998</u> | <u>559</u> | <u>498</u> | <u>589</u> | <u>918</u> | <u>1,357</u> | <u>39,203</u> |
| 17 | Total | 3,649 | | 21,365 | 41,087 | 51,477 | 46,273 | 35,446 | 20,837 | 8,136 | 3,883 | 1,949 | 1,483 | 1,379 | 1,384 | 1,357 | 214,691 |

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2021

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

| Line No. | Mo. | Incremental Customers (1) | No. of Mos Not Online (2) | Incremental Bills (3=1x2) | Dec | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Incremental Volumes (4) |
|----------|--|------------------------------|------------------------------|------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| | | | | | U.P.C. 75.88 (Dth) | U.P.C. 102.40 (Dth) | U.P.C. 104.49 (Dth) | U.P.C. 87.70 (Dth) | U.P.C. 59.88 (Dth) | U.P.C. 33.32 (Dth) | U.P.C. 22.11 (Dth) | U.P.C. 16.58 (Dth) | U.P.C. 15.90 (Dth) | U.P.C. 17.24 (Dth) | U.P.C. 24.51 (Dth) | U.P.C. 42.67 (Dth) | |
| 1 | COMMERCIAL | | | | | | | | | | | | | | | | |
| 2 | Rate Schedule SGSS (Less Than 644 Dth Annually) | | | | | | | | | | | | | | | | |
| 3 | First Block Usage per Customer | | | | 75.88 | 102.40 | 104.49 | 87.70 | 59.88 | 33.32 | 22.11 | 16.58 | 15.90 | 17.24 | 24.51 | 42.67 | |
| 4 | First Month First Block Usage per Customer | | | | 37.94 | 51.20 | 52.24 | 43.85 | 29.94 | 16.66 | 11.05 | 8.29 | 7.95 | 8.62 | 12.26 | 21.33 | |
| 5 | Dec | 52 | 0 | 0 | 1,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,973 |
| 6 | Jan | 44 | 1 | 44 | 3,339 | 2,253 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,592 |
| 7 | Feb | 26 | 2 | 52 | 1,973 | 2,662 | 1,358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,993 |
| 8 | Mar | 20 | 3 | 60 | 1,518 | 2,048 | 2,090 | 877 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,533 |
| 9 | Apr | 19 | 4 | 76 | 1,442 | 1,946 | 1,985 | 1,666 | 569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,608 |
| 10 | May | 28 | 5 | 140 | 2,125 | 2,867 | 2,926 | 2,456 | 1,677 | 467 | 0 | 0 | 0 | 0 | 0 | 0 | 12,518 |
| 11 | June | 16 | 6 | 96 | 1,214 | 1,638 | 1,672 | 1,403 | 958 | 533 | 177 | 0 | 0 | 0 | 0 | 0 | 7,595 |
| 12 | July | 19 | 7 | 133 | 1,442 | 1,946 | 1,985 | 1,666 | 1,138 | 633 | 420 | 157 | 0 | 0 | 0 | 0 | 9,387 |
| 13 | Aug | 28 | 8 | 224 | 2,125 | 2,867 | 2,926 | 2,456 | 1,677 | 933 | 619 | 464 | 223 | 0 | 0 | 0 | 14,290 |
| 14 | Sept | 31 | 9 | 279 | 2,352 | 3,174 | 3,239 | 2,719 | 1,856 | 1,033 | 685 | 514 | 493 | 267 | 0 | 0 | 16,332 |
| 15 | Oct | 57 | 10 | 570 | 4,325 | 5,837 | 5,956 | 4,999 | 3,413 | 1,899 | 1,260 | 945 | 906 | 983 | 699 | 0 | 31,222 |
| 16 | Nov | <u>61</u> | 11 | <u>671</u> | <u>4,629</u> | <u>6,247</u> | <u>6,374</u> | <u>5,350</u> | <u>3,653</u> | <u>2,033</u> | <u>1,349</u> | <u>1,011</u> | <u>970</u> | <u>1,052</u> | <u>1,495</u> | <u>1,301</u> | <u>35,464</u> |
| 17 | Total | 401 | | 2,345 | 28,457 | 33,485 | 30,511 | 23,592 | 14,941 | 7,531 | 4,510 | 3,091 | 2,592 | 2,302 | 2,194 | 1,301 | 154,507 |

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 4
Page 14 of 18
Witness: M.J. Bell

| Line No. | Mo. | Incremental | No. of Mos | Incremental | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | Incremental |
|----------|---|-------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|--------------|--------------|---------------|
| | | Customers | Not Online | Bills | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | U.P.C. | |
| | | (1) | (2) | (3=1x2) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) | (Dth) |
| 1 | RESIDENTIAL | | | | | | | | | | | | | | | | |
| 2 | Rate Schedule RSS | | | | | | | | | | | | | | | | |
| 3 | First Block Usage per Customer | | | | 16.49 | 16.52 | 14.07 | 9.15 | 3.93 | 1.99 | 1.06 | 0.95 | 1.18 | 1.90 | 5.65 | 11.88 | |
| 4 | First Month First Block Usage per Customer | | | | 8.25 | 8.26 | 7.04 | 4.58 | 1.97 | 1.00 | 0.53 | 0.48 | 0.59 | 0.95 | 2.83 | 5.94 | |
| 5 | Jan | 316 | 0 | 0 | 2,606 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,606 |
| 6 | Feb | 279 | 1 | 279 | 4,601 | 2,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,906 |
| 7 | Mar | 259 | 2 | 518 | 4,271 | 4,280 | 1,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,373 |
| 8 | Apr | 224 | 3 | 672 | 3,694 | 3,701 | 3,152 | 1,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,572 |
| 9 | May | 205 | 4 | 820 | 3,381 | 3,387 | 2,884 | 1,876 | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,931 |
| 10 | June | 184 | 5 | 920 | 3,035 | 3,040 | 2,589 | 1,684 | 723 | 183 | 0 | 0 | 0 | 0 | 0 | 0 | 11,254 |
| 11 | July | 186 | 6 | 1,116 | 3,068 | 3,073 | 2,617 | 1,702 | 731 | 371 | 99 | 0 | 0 | 0 | 0 | 0 | 11,661 |
| 12 | Aug | 282 | 7 | 1,974 | 4,651 | 4,660 | 3,968 | 2,581 | 1,109 | 562 | 299 | 134 | 0 | 0 | 0 | 0 | 17,964 |
| 13 | Sept | 290 | 8 | 2,320 | 4,783 | 4,792 | 4,080 | 2,654 | 1,140 | 578 | 308 | 276 | 171 | 0 | 0 | 0 | 18,782 |
| 14 | Oct | 465 | 9 | 4,185 | 7,669 | 7,684 | 6,543 | 4,256 | 1,828 | 927 | 493 | 442 | 547 | 441 | 0 | 0 | 30,830 |
| 15 | Nov | 457 | 10 | 4,570 | 7,537 | 7,551 | 6,430 | 4,183 | 1,797 | 911 | 485 | 434 | 538 | 867 | 1,292 | 0 | 32,025 |
| 16 | Dec | <u>387</u> | 11 | <u>4,257</u> | <u>6,382</u> | <u>6,395</u> | <u>5,445</u> | <u>3,542</u> | <u>1,521</u> | <u>772</u> | <u>410</u> | <u>368</u> | <u>456</u> | <u>734</u> | <u>2,188</u> | <u>2,299</u> | <u>30,512</u> |
| 17 | Total | 3,534 | | 21,631 | 55,678 | 50,868 | 39,530 | 23,503 | 9,252 | 4,304 | 2,094 | 1,654 | 1,712 | 2,042 | 3,480 | 2,299 | 196,416 |

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2022

| Line No. | Mo. | Incremental Customers (1) | No. of Mos Not Online (2) | Incremental Bills (3=1x2) | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | Incremental Volumes (4) (Dth) |
|----------|--|------------------------------|------------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------------------|
| | | | | | U.P.C. (Dth) | |
| 1 | COMMERCIAL | | | | | | | | | | | | | | | | |
| 2 | Rate Schedule SGSS (Less Than 644 Dth Annually) | | | | | | | | | | | | | | | | |
| 3 | First Block Usage per Customer | | | | 102.26 | 104.38 | 87.55 | 59.86 | 33.31 | 22.10 | 16.57 | 15.89 | 17.24 | 24.51 | 42.76 | 77.08 | |
| 4 | First Month First Block Usage per Customer | | | | 51.13 | 52.19 | 43.77 | 29.93 | 16.66 | 11.05 | 8.29 | 7.95 | 8.62 | 12.26 | 21.38 | 38.54 | |
| 5 | Jan | 46 | 0 | 0 | 2,352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,352 |
| 6 | Feb | 28 | 1 | 28 | 2,863 | 1,461 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,324 |
| 7 | Mar | 21 | 2 | 42 | 2,147 | 2,192 | 919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,258 |
| 8 | Apr | 21 | 3 | 63 | 2,147 | 2,192 | 1,838 | 629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,806 |
| 9 | May | 30 | 4 | 120 | 3,068 | 3,131 | 2,626 | 1,796 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,121 |
| 10 | June | 17 | 5 | 85 | 1,738 | 1,774 | 1,488 | 1,018 | 566 | 188 | 0 | 0 | 0 | 0 | 0 | 0 | 6,772 |
| 11 | July | 20 | 6 | 120 | 2,045 | 2,088 | 1,751 | 1,197 | 666 | 442 | 166 | 0 | 0 | 0 | 0 | 0 | 8,355 |
| 12 | Aug | 29 | 7 | 203 | 2,966 | 3,027 | 2,539 | 1,736 | 966 | 641 | 481 | 230 | 0 | 0 | 0 | 0 | 12,586 |
| 13 | Sept | 33 | 8 | 264 | 3,375 | 3,444 | 2,889 | 1,975 | 1,099 | 729 | 547 | 524 | 284 | 0 | 0 | 0 | 14,866 |
| 14 | Oct | 61 | 9 | 549 | 6,238 | 6,367 | 5,340 | 3,651 | 2,032 | 1,348 | 1,011 | 969 | 1,052 | 748 | 0 | 0 | 28,756 |
| 15 | Nov | 64 | 10 | 640 | 6,545 | 6,680 | 5,603 | 3,831 | 2,132 | 1,414 | 1,061 | 1,017 | 1,103 | 1,569 | 1,368 | 0 | 32,323 |
| 16 | Dec | <u>62</u> | 11 | <u>682</u> | <u>6,340</u> | <u>6,471</u> | <u>5,428</u> | <u>3,711</u> | <u>2,065</u> | <u>1,370</u> | <u>1,027</u> | <u>985</u> | <u>1,069</u> | <u>1,520</u> | <u>2,651</u> | <u>2,389</u> | <u>35,026</u> |
| 17 | Total | 432 | | 2,796 | 41,824 | 38,827 | 30,421 | 19,544 | 10,026 | 6,132 | 4,293 | 3,725 | 3,508 | 3,837 | 4,019 | 2,389 | 168,545 |

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2021

| Line No. | Acct No. | Rate Schedule | Month Service Began/ Terminated | Incremental Bills | 2020 | | | 2021 | | | | | | | | | Total (Dth) |
|-----------|---|---------------|------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------|------------|------------|------------|-------------------|-------------|
| | | | | | Dec (Dth) | Jan (Dth) | Feb (Dth) | Mar (Dth) | Apr (Dth) | May (Dth) | Jun (Dth) | Jul (Dth) | Aug (Dth) | Sep (Dth) | Oct (Dth) | Nov (Dth) | |
| 1 | <u>Customers who are projected to begin service between December 1, 2020 and November 30, 2021</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 | N/A | TIB-Comm | | | | | | | | | | | | | | | |
| 7 | Test Year Volumes | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 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 | |
| 9 | SDS >110,00 to <= 540,000 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 | |
| 10 | Total customers who have been added | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 11 | <u>Customers who are projected to become inactive between December 1, 2020 and November 30, 2021</u> | | | | | | | | | | | | | | | | |
| 12 | 12983646-002 | T18-Ind | | | | | | | | | | | | | | | |
| 13 | Test Year Volumes | | | 12 | 2,500.0 | 2,500.0 | 2,500.0 | 2,000.0 | 1,500.0 | 500.0 | 200.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11,700.0 | |
| 14 | All Gas Consumed | | | (12) | (2,500.0) | (2,500.0) | (2,500.0) | (2,000.0) | (1,500.0) | (500.0) | (200.0) | 0.0 | 0.0 | 0.0 | 0.0 | (11,700.0) | |
| 15 | LDS > 540,000 to 1,074,000 Therms Annually - Ind | | | (12) | (2,500.0) | (2,500.0) | (2,500.0) | (2,000.0) | (1,500.0) | (500.0) | (200.0) | 0.0 | 0.0 | 0.0 | 0.0 | (11,700.0) | |
| 16 | N/A | TIF-Comm | | | | | | | | | | | | | | | |
| 17 | Test Year Volumes | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 18 | All Gas Consumed | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 19 | N/A | TIF-Comm | | | | | | | | | | | | | | | |
| 20 | Test Year Volumes | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 21 | All Gas Consumed | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 22 | LDS > 1,074,000 to ≤ 3,400,000 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 | |
| 23 | 12983934-001 | TIF-IND | | | | | | | | | | | | | | | |
| 24 | Test Year Volumes | | | 12 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 25 | All Gas Consumed | | | (12) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 26 | N/A | TIF-IND | | | | | | | | | | | | | | | |
| 27 | Test Year Volumes | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 28 | All Gas Consumed | | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 29 | LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind | | | (12) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 30 | N/A | Flex-IND | | | | | | | | | | | | | | | |
| 31 | 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 | |
| 32 | All Gas Consumed | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 33 | Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | |
| 34 | Total customers who have been removed | | | (24) | (2,500.0) | (2,500.0) | (2,500.0) | (2,000.0) | (1,500.0) | (500.0) | (200.0) | 0.0 | 0.0 | 0.0 | 0.0 | (11,700.0) | |

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2022 - Unadjusted

Exhibit No. 103
 Schedule No. 4
 Page 17 of 18
 Witness: M.J. Bell

| Line No. | Acct No. | Rate Schedule | Month Service Began/ Terminated | Incremental Bills | 2021 | | | | | | | | | | | | Total (Dth) |
|----------|---|-------------------|------------------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| | | | | | Jan (Dth) | Feb (Dth) | Mar (Dth) | Apr (Dth) | May (Dth) | Jun (Dth) | Jul (Dth) | Aug (Dth) | Sep (Dth) | Oct (Dth) | Nov (Dth) | Dec (Dth) | |
| 1 | Customers who are projected to begin service between January 1, 2022 and December 31, 2022 - Nothing to Report | | | | | | | | | | | | | | | | |
| 2 | N/A | LG-1-Comm | | | | | | | | | | | | | | | |
| 3 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 4 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 5 | Large General Sales >64,400 to <= 110,000 Comm | | | | | | | | | | | | | | | | |
| 6 | N/A | TIB-Comm | | | | | | | | | | | | | | | |
| 7 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 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 | |
| 9 | SDS >110,00 to <= 540,000 Comm | | | | | | | | | | | | | | | | |
| 10 | N/A | | | | | | | | | | | | | | | | |
| 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 | |
| 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 | |
| 13 | LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind | | | | | | | | | | | | | | | | |
| 14 | Total customers who have been added | | | | | | | | | | | | | | | | |
| 15 | Customers who are projected to become inactive between January 1, 2022 and December 31, 2022 | | | | | | | | | | | | | | | | |
| 16 | N/A | TIF-Comm | | | | | | | | | | | | | | | |
| 17 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 18 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 19 | N/A | TIF-Comm | | | | | | | | | | | | | | | |
| 20 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 21 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 22 | N/A | TIF-Comm | | | | | | | | | | | | | | | |
| 23 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 24 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 25 | LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm | | | | | | | | | | | | | | | | |
| 26 | N/A | TIF-IND | | | | | | | | | | | | | | | |
| 27 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 28 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 29 | N/A | TIF-IND | | | | | | | | | | | | | | | |
| 30 | | Test Year Volumes | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 31 | | All Gas Consumed | | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 32 | LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind | | | | | | | | | | | | | | | | |
| 33 | N/A | 872-IND | | | | | | | | | | | | | | | |
| 34 | | 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 | |
| 35 | | All Gas Consumed | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 | Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind | | | | | | | | | | | | | | | | |
| 37 | Total customers who have been removed | | | | | | | | | | | | | | | | |

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2021

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

| <u>Line</u> <u>No.</u> | | <u>Total Gas Cost</u> \$ |
|---|---|---|
| 1 | Sales Revenue Summary by Rate Class | |
| 2 | Total Residential Sales | 101,817,181 |
| 3 | Total Comm/Ind Sales | <u>32,551,558</u> |
| 4 | Total Sales Revenue | 134,368,739 |
| 5 | Distribution Revenue Summary by Customer Class | |
| 6 | Total Residential Distribution (Choice) | 13,051,491 |
| 7 | Commercial Distribution (Choice) | 4,670,715 |
| 8 | Comm/Ind Priority 1 Distribution | <u>0</u> |
| 9 | Total Distribution Revenue | 17,722,206 |
| 10 | Total Throughput Revenue | 152,090,945 |

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2022 - Unadjusted

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

| <u>Line</u> <u>No.</u> | | <u>Total Gas Cost</u> \$ |
|---|---|------------------------------------|
| 1 | Sales Revenue Summary by Rate Class | |
| 2 | Total Residential Sales | 104,123,916 |
| 3 | Total Comm/Ind Sales | <u>33,745,608</u> |
| 4 | Total Sales Revenue | 137,869,524 |
| 5 | Distribution Revenue Summary by Customer Class | |
| 6 | Total Residential Distribution (Choice) | 14,469,779 |
| 7 | Commercial Distribution (Choice) | 5,970,754 |
| 8 | Comm/Ind Priority 1 Distribution | <u>1,702,378</u> |
| 9 | Total Distribution Revenue | 22,142,911 |
| 10 | Total Throughput Revenue | 160,012,435 |

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2022

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

| <u>Line</u> <u>No.</u> | | <u>Total Gas Cost</u> \$ |
|---|---|------------------------------------|
| 1 | Sales Revenue Summary by Rate Class | |
| 2 | Total Residential Sales | 104,123,916 |
| 3 | Total Comm/Ind Sales | <u>33,745,608</u> |
| 4 | Total Sales Revenue | 137,869,524 |
| 5 | Distribution Revenue Summary by Customer Class | |
| 6 | Total Residential Distribution (Choice) | 14,469,779 |
| 7 | Commercial Distribution (Choice) | 5,970,754 |
| 8 | Comm/Ind Priority 1 Distribution | <u>1,702,378</u> |
| 9 | Total Distribution Revenue | 22,142,911 |
| 10 | Total Throughput Revenue | 160,012,435 |

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2021

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

Witness: M. J. Bell

| <u>Line No.</u> | | <u>Revenue</u> \$ |
|-----------------|--|----------------------|
| 1 | <u>Residential Sales Service</u> | |
| 2 | Rider USP | 21,607,598 |
| 3 | Merchant Function Charge | 711,176 |
| 4 | Gas Procurement Charge | 269,665 |
| 5 | Customer Choice | 26,438 |
| 6 | <u>Comm/Ind Sales Service</u> | |
| 7 | Merchant Function Charge | 40,912 |
| 8 | Gas Procurement Charge | 85,573 |
| 9 | Customer Choice | 7,438 |
| 10 | Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary | |
| 11 | Residential Rider USP | 21,607,598 |
| 12 | Residential Merchant Function Charge | 711,176 |
| 13 | Residential Gas Procurement Charge | 269,665 |
| 14 | Residential Customer Choice | 26,438 |
| 15 | Comm/Ind Merchant Function Charge | 40,912 |
| 16 | Comm/Ind Gas Procurement Charge | 85,573 |
| 17 | Comm/Ind Customer Choice | 7,438 |
| 18 | Total Tariff- Rider USP | 21,607,598 |
| 19 | Total Tariff - Merchant Function Charge | 752,088 |
| 20 | Total Tariff - Gas Procurement Charge | 355,238 |
| 21 | Total Tariff - Customer Choice | 33,876 |
| 22 | <u>Residential Distribution Service (Choice)</u> | |
| 23 | Rider USP | 4,347,734 |
| 24 | Customer Choice | 5,320 |
| 25 | <u>Small General Distribution Service (Choice)</u> | |
| 26 | Customer Choice | 6,631 |
| 27 | Rider USP and Storage Interest Transportation Summary | |
| 28 | Residential Rider USP | 4,347,734 |
| 29 | Residential Customer Choice | 5,320 |
| 30 | Comm/Ind Customer Choice | 6,631 |
| 31 | Total Transportation - Rider USP | 4,347,734 |
| 32 | Total Transportation - Customer Choice | 11,951 |

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2022 - Unadjusted

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

Witness: M.J. Bell

| <u>Line No.</u> | | <u>Revenue</u> |
|-----------------|--|-------------------|
| | | \$ |
| 1 | <u>Residential Sales Service</u> | |
| 2 | Rider USP | 22,097,133 |
| 3 | Merchant Function Charge | 727,288 |
| 4 | Gas Procurement Charge | 275,775 |
| 5 | Customer Choice | 27,037 |
| 6 | <u>Comm/Ind Sales Service</u> | |
| 7 | Merchant Function Charge | 42,497 |
| 8 | Gas Procurement Charge | 48,961 |
| 9 | Customer Choice | 7,727 |
| 10 | Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary | |
| 11 | Residential Rider USP | 22,097,133 |
| 12 | Residential Merchant Function Charge | 727,288 |
| 13 | Residential Gas Procurement Charge | 275,775 |
| 14 | Residential Customer Choice | 27,037 |
| 15 | Comm/Ind Merchant Function Charge | 42,497 |
| 16 | Comm/Ind Gas Procurement Charge | 48,961 |
| 17 | Comm/Ind Customer Choice | 7,727 |
| 18 | Total Tariff- Rider USP | 22,097,133 |
| 19 | Total Tariff - Merchant Function Charge | 769,785 |
| 20 | Total Tariff - Gas Procurement Charge | 324,736 |
| 21 | Total Tariff - Customer Choice | 34,764 |
| 22 | <u>Residential Distribution Service (Choice)</u> | |
| 23 | Rider USP | 4,176,551 |
| 24 | Customer Choice | 5,110 |
| 25 | <u>Small General Distribution Service (Choice)</u> | |
| 26 | Customer Choice | 6,868 |
| 27 | Rider USP and Storage Interest Transportation Summary | |
| 28 | Residential Rider USP | 4,176,551 |
| 29 | Residential Customer Choice | 5,110 |
| 30 | Comm/Ind Customer Choice | 6,868 |
| 31 | Total Transportation - Rider USP | 4,176,551 |
| 32 | Total Transportation - Customer Choice | 11,978 |

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2022

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

Witness: M.J. Bell

| <u>Line No.</u> | | <u>Revenue</u> |
|-----------------|--|-------------------|
| | | \$ |
| 1 | <u>Residential Sales Service</u> | |
| 2 | Rider USP | 22,097,133 |
| 3 | Merchant Function Charge | 727,288 |
| 4 | Gas Procurement Charge | 275,775 |
| 5 | Customer Choice | 27,037 |
| 6 | <u>Comm/Ind Sales Service</u> | |
| 7 | Merchant Function Charge | 42,497 |
| 8 | Gas Procurement Charge | 48,961 |
| 9 | Customer Choice | 7,727 |
| 10 | Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary | |
| 11 | Residential Rider USP | 22,097,133 |
| 12 | Residential Merchant Function Charge | 727,288 |
| 13 | Residential Gas Procurement Charge | 275,775 |
| 14 | Residential Customer Choice | 27,037 |
| 15 | Comm/Ind Merchant Function Charge | 42,497 |
| 16 | Comm/Ind Gas Procurement Charge | 48,961 |
| 17 | Comm/Ind Customer Choice | 7,727 |
| 18 | Total Tariff- Rider USP | 22,097,133 |
| 19 | Total Tariff - Merchant Function Charge | 769,785 |
| 20 | Total Tariff - Gas Procurement Charge | 324,736 |
| 21 | Total Tariff - Customer Choice | 34,764 |
| 22 | <u>Residential Distribution Service (Choice)</u> | |
| 23 | Rider USP | 4,176,551 |
| 24 | Customer Choice | 5,110 |
| 25 | <u>Small General Distribution Service (Choice)</u> | |
| 26 | Customer Choice | 6,868 |
| 27 | Rider USP and Storage Interest Transportation Summary | |
| 28 | Residential Rider USP | 4,176,551 |
| 29 | Residential Customer Choice | 5,110 |
| 30 | Comm/Ind Customer Choice | 6,868 |
| 31 | Total Transportation - Rider USP | 4,176,551 |
| 32 | Total Transportation - Customer Choice | 11,978 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 7
Page 1 of 11
Witness: M. J. Bell

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) Dth <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|---|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule RSS - Residential Sales Service | | | | | | |
| 2 | Customer Charge | 3,934,343 | | 19.33 | 76,050,850 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 27,036,746.0 | 8.8796 | 240,075,490 | |
| 5 | Rider USP - Universal Service Plan | | 27,036,746.0 | 0.9502 | 25,690,316 | |
| 6 | Rider CC | | 27,036,746.0 | 0.0010 | 27,037 | |
| 7 | Gas Procurement Charge | | 27,036,746.0 | 0.0113 | <u>305,515</u> | |
| 8 | Subtotal | | | | 342,149,208 | |
| 9 | STAS | | | | 0 | |
| 10 | Base Rate Revenue | | | | 342,149,208 | |
| 11 | Gas Cost | | 27,036,746.0 | 3.8512 | 104,123,916 | |
| 12 | Merchant Function Charge | | 27,036,746.0 | 0.0269 | <u>727,288</u> | |
| 13 | Total Rate Schedule RSS | 3,934,343 | 27,036,746.0 | | 447,000,412 | 16.5331 |
| 14 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually) | | | | | | |
| 15 | Customer Charge: | | | | | |
| 16 | ≤ 6,440 Therms Annually | 266,134 | | 31.50 | 8,383,221 | |
| 17 | Commodity Charge: | | | | | |
| 18 | ≤ 6,440 Therms Annually | | 3,821,169.9 | 6.5197 | 24,912,881 | |
| 19 | Rider CC | | 3,821,169.9 | 0.0010 | 3,821 | |
| 20 | Gas Procurement Charge | | 3,821,169.9 | 0.0113 | <u>43,179</u> | |
| 21 | Subtotal | | | | 33,343,102 | |
| 22 | STAS | | | | 0 | |
| 23 | Base Rate Revenue | | | | 33,343,102 | |
| 24 | Gas Cost | | 3,821,169.9 | 3.8512 | 14,716,090 | |
| 25 | Merchant Function Charge | | 3,821,169.9 | 0.0055 | <u>21,016</u> | |
| 26 | Total Rate Schedule SGSS | 266,134 | 3,821,169.9 | | 48,080,208 | 12.5826 |
| 27 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually) | | | | | | |
| 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 | | <u>3,905,563.5</u> | 5.4799 | 21,402,097 | |
| 32 | Rider CC | | 3,905,563.5 | 0.0010 | 3,906 | |
| 33 | Gas Procurement Charge | | 3,905,563.5 | 0.0113 | <u>44,133</u> | |
| 34 | Subtotal | | | | 23,749,708 | |
| 35 | STAS | | | | 0 | |
| 36 | Base Rate Revenue | | | | 23,749,708 | |
| 37 | Gas Cost | | 3,905,563.5 | 3.8512 | 15,041,106 | |
| 38 | #REF! | | 3,905,563.5 | 0.0055 | <u>21,481</u> | |
| 39 | Total Rate Schedule SGSS | 34,842 | 3,905,563.5 | | 38,812,295 | 9.9377 |
| 40 Rate Schedule NSS - Negotiated Sales Service | | | | | | |
| 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 | | 68,900.0 | 0.0937 | <u>6,456</u> | |
| 45 | Subtotal | | 68,900.0 | | 20,244 | |
| 46 | STAS | | | | 0 | |
| 47 | Base Rate Revenue | | | | 20,244 | |
| 48 | Gas Cost - Commodity | | 68,900.0 (workpaper) | | 210,696 | |
| 49 | Gas Cost - Demand | | <u>660.0</u> | | <u>7,556</u> | |
| 50 | Total Rate Schedule NSS | 12 | 68,900.0 | | 238,496 | 3.4615 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 7
Page 2 of 11
Witness: M. J. Bell

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) Dth <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|----------|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 | Rate Schedule LGSS - Large General Sales Service | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | ≤ 110,000 Therms Annually | 565 | | 335.00 | 189,275 | |
| 4 | > 110,000 to ≤540,000 Therms Annually | 470 | | 1,104.00 | 518,880 | |
| 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 | ≤ 110,000 Therms Annually | | 371,314.2 | 4.1250 | 1,531,671 | |
| 11 | > 110,000 to ≤540,000 Therms Annually | | 563,874.3 | 3.8566 | 2,174,638 | |
| 12 | > 540,000 to ≤1,074,000 Therms Annually | | 32,000.0 | 2.2897 | 73,270 | |
| 13 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 11,768.6 | 2.0310 | 23,902 | |
| 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 | | 935,188.5 | 0.0113 | 10,568 | |
| 17 | Gas Procurement - > 540,000 Therms Annually | | 43,768.6 | 0.0113 | 495 | |
| 18 | STAS - ≤ 540,000 Therms Annually | | | | 0 | |
| 19 | STAS - > 540,000 Therms Annually | | | | 0 | |
| 20 | Base Rate Revenue | | | | 4,612,207 | |
| 21 | Gas Cost - ≤ 540,000 Therms Annually | | 935,188.5 | 3.8512 | 3,601,598 | |
| 22 | Gas Cost - > 540,000 Therms Annually | | <u>43,768.6</u> | 3.8512 | <u>168,562</u> | |
| 23 | Total Rate Schedule LGSS | 1,059 | 978,957.1 | | 8,382,367 | 8.5625 |

| 24 Tariff Sales Summary by Rate Class | | | | | | |
|---------------------------------------|---------------------------|-----------|--------------|--|--------------------|--|
| 25 | Base Rate Revenue | | | | 316,126,340 | |
| 26 | STAS | | | | 0 | |
| 27 | Rider USP | | | | 25,690,316 | |
| 28 | Merchant Function Charge | | | | 727,288 | |
| 29 | Gas Procurement Charge | | | | 305,515 | |
| 30 | Rider CC | | | | 27,037 | |
| 31 | Gas Cost | | | | <u>104,123,916</u> | |
| 32 | Total Residential Sales | 3,934,343 | 27,036,746.0 | | 447,000,412 | |
| 33 | Base Rate Revenue | | | | 56,997,771 | |
| 34 | STAS | | | | 0 | |
| 35 | Merchant Function Charge | | | | 42,497 | |
| 36 | Gas Procurement Charge | | | | 87,312 | |
| 37 | Rider CC | | | | 7,727 | |
| 38 | Gas Cost | | | | <u>29,757,196</u> | |
| 39 | Total Small General Sales | 300,976 | 7,726,733.4 | | 86,892,503 | |
| 40 | Base Rate Revenue | | | | 20,244 | |
| 41 | STAS | | | | 0 | |
| 42 | Gas Cost | | | | 218,252 | |
| 43 | Total Negotiated Sales | 12 | 68,900.0 | | 238,496 | |
| 44 | Base Rate Revenue | | | | 4,601,144 | |
| 45 | STAS | | | | 0 | |
| 46 | Gas Procurement Charge | | | | 11,063 | |
| 47 | Gas Cost | | | | <u>3,770,160</u> | |
| 48 | Total Large General Sales | 1,059 | 978,957.1 | | 8,382,367 | |
| 49 | Total Tariff Sales | 4,236,390 | 35,811,336.5 | | 542,513,778 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 103
Schedule No. 7
Page 3 of 11
Witness: M. J. Bell

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) Dth <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|--|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule RDS - Residential Distribution Service (Choice) | | | | | | |
| 2 | Customer Charge | 692,310 | | 19.33 | 13,382,352 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 5,110,181.4 | 8.8796 | 45,376,367 | |
| 5 | Rider USP - Universal Service Plan | | 5,110,181.4 | 0.9502 | 4,855,694 | |
| 6 | Rider CC | | 5,110,181.4 | 0.0010 | <u>5,110</u> | |
| 7 | Subtotal | | | | 63,619,523 | |
| 8 | STAS | | | | 0 | |
| 9 | Base Rate Revenue | | | | 63,619,523 | |
| 10 | Gas Cost | | 5,110,181.4 | 1.9196 | <u>9,809,504</u> | |
| 11 | Total Rate Schedule RDS | 692,310 | 5,110,181.4 | | 73,429,027 | 14.3692 |
| 12 Rate Schedule CAP - Residential Distribution Service CAP | | | | | | |
| 13 | Customer Charge | 263,795 | | 19.33 | 5,099,157 | |
| 14 | Commodity Charge: | | | | | |
| 15 | All Gas Consumed | | 2,427,732.4 | 8.8796 | 21,557,293 | |
| 16 | Redistribution of CAP Shortfall resulting from proposed rates | | | | <u>(4,296,607)</u> | |
| 17 | Subtotal | | | | 22,359,843 | |
| 18 | STAS | | | | 0 | |
| 19 | Base Rate Revenue | | | | 22,359,843 | |
| 20 | Gas Cost | | 2,427,732.4 | 1.9196 | <u>4,660,275</u> | |
| 21 | Total Rate Schedule CAP | 263,795 | 2,427,732.4 | | 27,020,118 | |
| 22 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms | | | | | | |
| 23 | Customer Charge | | | | | |
| 24 | ≤ 6,440 Therms Annually | 97,598 | | 31.50 | 3,074,337 | |
| 25 | Commodity Charge: | | | | | |
| 26 | ≤ 6,440 Therms Annually | | 1,494,933.8 | 6.5197 | 9,746,520 | |
| 27 | Rider CC | | 1,494,933.8 | 0.0010 | 1,495 | |
| 28 | Subtotal | | | | 12,822,352 | |
| 29 | STAS | | | | 0 | |
| 30 | Base Rate Revenue | | | | 12,822,352 | |
| 31 | Gas Cost | | 1,494,933.8 | 1.9196 | <u>2,869,675</u> | |
| 32 | Total Rate Schedule SCD | 97,598 | 1,494,933.8 | | 15,692,027 | 10.4968 |
| 33 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms | | | | | | |
| 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 | | 1,615,481.9 | 5.4799 | 8,852,679 | |
| 38 | Rider CC | | 1,615,481.9 | 0.0010 | <u>1,615</u> | |
| 39 | Subtotal | | | | 9,833,932 | |
| 40 | STAS | | | | 0 | |
| 41 | Base Rate Revenue | | | | 9,833,932 | |
| 42 | Gas Cost | | 1,615,481.9 | 1.9196 | <u>3,101,079</u> | |
| 43 | Total Rate Schedule SCD | 14,843 | 1,615,481.9 | | 12,935,011 | 8.0069 |
| 44 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms | | | | | | |
| 45 | Customer Charge: | | | | | |
| 46 | ≤ 6,440 Therms Annually | 11,251 | | 31.50 | 354,407 | |
| 47 | Commodity Charge: | | | | | |
| 48 | Priority 1 - Aggregation | | | | | |
| 49 | ≤ 6,440 Therms Annually | | 48,759.3 | 6.4348 | 313,756 | |
| 50 | All Other - Aggregation | | | | | |
| 51 | ≤ 6,440 Therms Annually | | <u>215,070.1</u> | 6.4348 | 1,383,933 | |
| 52 | Rider CC | | 263,829.4 | 0.0010 | <u>264</u> | |
| 53 | Subtotal | | | | 2,052,360 | |
| 54 | STAS | | | | 0 | |
| 55 | Subtotal | | | | 2,052,360 | |
| 56 | Priority 1 Gas Cost | | 48,759.3 | 2.2259 | <u>108,533</u> | |
| 57 | Total Rate Schedule SGDS | 11,251 | 263,829.4 | | 2,160,893 | 8.1905 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|---|--|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 <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 | | 716,045.3 | 5.3949 | 3,862,993 | |
| 7 | All Other - Aggregation | | | | | |
| 8 | > 6,440 to ≤ 64,400 Therms Annually | | <u>2,778,426.1</u> | 5.3949 | 14,989,331 | |
| 9 | Rider CC | | 3,494,471.4 | 0.0010 | 3,494 | |
| 10 | Subtotal | | | | 20,086,190 | |
| 11 | STAS | | | | 0 | |
| 12 | Subtotal | | | | 20,086,190 | |
| 13 | Priority 1 Gas Cost | | 716,045.3 | 2.2259 | <u>1,593,845</u> | |
| 14 | Total Rate Schedule SGDS | 18,642 | 3,494,471.4 | | 21,680,035 | 6.2041 |
| 15 <u>Rate Schedule SDS - Small Distribution Service</u> | | | | | | |
| 16 | Customer Charge: | | | | | |
| 17 | > 64,400 to ≤ 110,000 Therms Annually | 2,233 | | 335.00 | 748,055 | |
| 18 | > 110,000 to ≤ 540,000 Therms Annually | 2,651 | | 1,104.00 | 2,926,704 | |
| 19 | Commodity Charge: | | | | | |
| 20 | > 64,400 to ≤ 110,000 Therms Annually | | 1,510,959.1 | 4.1250 | 6,232,706 | |
| 21 | > 110,000 to ≤ 540,000 Therms Annually | | 4,866,227.5 | 3.8566 | 18,767,093 | |
| 22 | Rider EDS - > 110,000 to ≤ 540,000 Therms Annually | | <u>17,000.0</u> | 3.2781 | <u>55,728</u> | |
| 23 | Subtotal | | 6,394,186.6 | | 28,730,286 | |
| 24 | STAS | | | | 0 | |
| 25 | Total Rate Schedule SDS | 4,884 | 6,394,186.6 | | 28,730,286 | 4.4932 |
| 26 <u>Rate Schedule LDS - Large Distribution Service</u> | | | | | | |
| 27 | Customer Charge: | | | | | |
| 28 | > 540,000 to ≤ 1,074,000 Therms Annually | 468 | | 2,919.00 | 1,366,092 | |
| 29 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 312 | | 4,540.00 | 1,416,480 | |
| 30 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 72 | | 8,755.00 | 630,360 | |
| 31 | > 7,500,000 Therms Annually | <u>12</u> | | 12,971.00 | <u>155,652</u> | |
| 32 | Total | 864 | | | 3,568,584 | |
| 33 | Commodity Charge: | | | | | |
| 34 | > 540,000 to ≤ 1,074,000 Therms Annually | | 2,958,199.2 | 2.2897 | 6,773,389 | |
| 35 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,616,600.0 | 2.0310 | 9,376,315 | |
| 36 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,146,200.0 | 1.8227 | 3,911,879 | |
| 37 | > 7,500,000 Therms Annually | | <u>1,080,000.0</u> | 1.0845 | <u>1,171,260</u> | |
| 38 | Total Deliveries | | 10,800,999.2 | | 21,232,843 | |
| 39 | Subtotal | | | | 24,801,427 | |
| 40 | STAS | | | | 0 | |
| 41 | Total Rate Schedule LDS | 864 | 10,800,999.2 | | 24,801,427 | 2.2962 |
| 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 | 12 | | 1,149.00 | 13,788 | |
| 46 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 47 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 48 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 49 | Total | 36 | | | 25,052 | |
| 50 | Commodity Charge: | | | | | |
| 51 | All Gas Consumed | | 181,000.0 | 0.0937 | <u>16,960</u> | |
| 52 | Subtotal | | | | 42,012 | |
| 53 | STAS | | | | 0 | |
| 54 | Total Rate Schedule MLDS - Class I | 36 | 181,000.0 | | 42,012 | 0.2321 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) Dth <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|----------|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 | Rate Schedule MLDS - Main Line Distribution Service - Class II | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 12 | | 2,050.00 | 24,600 | |
| 4 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 36 | | 4,096.00 | 147,456 | |
| 5 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 6 | Total | 48 | | | 172,056 | |
| 7 | Commodity Charge: | | | | | |
| 8 | > 2,146,000 to ≤ 3,400,000 Therms Annually | | 210,000.0 | 0.4479 | 94,059 | |
| 9 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 1,580,000.0 | 0.3874 | 612,092 | |
| 10 | > 7,500,000 Therms Annually | | <u>0.0</u> | 0.3355 | <u>0</u> | |
| 11 | Total Deliveries | | 1,790,000.0 | | 706,151.0 | |
| 12 | Subtotal | | | | 878,207 | |
| 13 | STAS | | | | <u>0</u> | |
| 14 | Total Rate Schedule MLDS - Class II | 48 | 1,790,000.0 | | 878,207 | 0.4906 |
| 15 | Flexible Rate and Negotiated Contract Services | | | | | |
| 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 | | <i>(workpaper)</i> | 1,326,917 | |
| 35 | Commodity Charge: | | | | | |
| 36 | All Gas Consumed | | 11,232,446.0 | <i>(workpaper)</i> | <u>1,576,326</u> | |
| 37 | Subtotal | | | | 3,108,179 | |
| 38 | STAS | | | | <u>0</u> | |
| 39 | Total Flexible Rate and Negotiated Contract Services | 276 | 11,232,446.0 | | 3,108,179 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

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

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ |
|-----------|---|------------------|-----------------------|----------------------------|----------------------|
| | | (Ex 103, Sch 2) | (Ex 103, Sch 3) | | |
| 1 | Distribution Service Summary by Rate Class | | | | |
| 2 | Base Rate Revenue | | | | 81,118,562 |
| 3 | STAS | | | | 0 |
| 4 | Rider USP | | | | 4,855,694 |
| 5 | Rider CC | | | | 5,110 |
| 6 | Gas Cost | | | | <u>14,469,779</u> |
| 7 | Total Residential Distribution Service | 956,105 | 7,537,913.8 | | 100,449,145 |
| 8 | Base Rate Revenue | | | | 44,787,966 |
| 9 | STAS | | | | 0 |
| 10 | Rider CC | | | | 6,868 |
| 11 | Gas Cost | | | | <u>7,673,132</u> |
| 12 | Total Small Distribution Service (SCD & SGDS) | 142,334 | 6,868,716.5 | | 52,467,966 |
| 13 | Base Rate Revenue | | | | 28,730,286 |
| 14 | STAS | | | | 0 |
| 15 | Total Small Distribution Service (SDS) | 4,884 | 6,394,186.6 | | 28,730,286 |
| 16 | Base Rate Revenue | | | | 24,801,427 |
| 17 | STAS | | | | 0 |
| 18 | Total Large Distribution Service | 864 | 10,800,999 | | 24,801,427 |
| 19 | Base Rate Revenue | | | | 920,219 |
| 20 | STAS | | | | 0 |
| 21 | Total Main Line Distribution Service | 84 | 1,971,000 | | 920,219 |
| 22 | Base Rate Revenue | | | | 3,108,179 |
| 23 | STAS | | | | 0 |
| 24 | Total Flexible Rate and Negotiated Contract Service | 276 | 11,232,446.0 | | 3,108,179 |
| 22 | Total Distribution Service | 1,104,547 | 44,805,262.1 | | 210,477,222 |
| 23 | Total Company Throughput | 5,340,937 | 80,616,598.6 | | 752,991,000 |
| 24 | Other Operating Revenue | | | | |
| 25 | 487 - Forfeited Discounts | | | | 1,253,827 |
| 26 | 488 - Miscellaneous Service Revenues | | | | (4,774) |
| 27 | 493 - Rent from Gas Property | | | | 0 |
| 28 | 495 - Prior Yr. Rate Refund - Net. | | | | 0 |
| 29 | 495 - Off System Sales | | | | 0 |
| 30 | 495 - Other Gas Revenues - Other | | | | 16,356 |
| 31 | 496 - Provision For Rate Refunds | | | | 0 |
| 32 | Total Other Operating Revenue | | | | 1,265,409 |
| 33 | Total Company Revenue | | | | 754,256,408 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) <i>(Ex 103, Sch 2)</i> | Volumes (2) Dth <i>(Ex 103, Sch 3)</i> | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|-----------|---|--|---|----------------------------|----------------------|-------------------------------|
| 1 | <u>Rate Schedule RSS - Residential Sales Service</u> | | | | | |
| 2 | Customer Charge | 4,023,298 | | 19.33 | 77,770,350 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 27,497,571.3 | 8.8796 | 244,167,434 | |
| 5 | Rider USP - Universal Service Plan | | 27,497,571.3 | 0.9502 | 26,128,192 | |
| 6 | Rider CC | | 27,497,571.3 | 0.0010 | 27,498 | |
| 7 | Gas Procurement Charge | | 27,497,571.3 | 0.0113 | <u>310,723</u> | |
| 8 | Subtotal | | | | 348,404,197 | |
| 9 | STAS | | | | 0 | |
| 10 | Base Rate Revenue | | | | 348,404,197 | |
| 11 | Gas Cost | | 27,497,571.3 | 3.8512 | 105,898,647 | |
| 12 | Merchant Function Charge | | 27,497,571.3 | 0.0269 | <u>739,685</u> | |
| 13 | Total Rate Schedule RSS | 4,023,298 | 27,497,571.3 | | 455,042,529 | 16.5485 |
| 14 | <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u> | | | | | |
| 15 | Customer Charge: | | | | | |
| 16 | ≤ 6,440 Therms Annually | 266,855 | | 31.50 | 8,405,933 | |
| 17 | Commodity Charge: | | | | | |
| 18 | ≤ 6,440 Therms Annually | | 3,901,993.9 | 6.5197 | 25,439,830 | |
| 19 | Rider CC | | 3,901,993.9 | 0.0010 | 3,902 | |
| 20 | Gas Procurement Charge | | 3,901,993.9 | 0.0113 | <u>44,093</u> | |
| 21 | Subtotal | | | | 33,893,758 | |
| 22 | STAS | | | | 0 | |
| 23 | Base Rate Revenue | | | | 33,893,758 | |
| 24 | Gas Cost | | 3,901,993.9 | 3.8512 | 15,027,359 | |
| 25 | Merchant Function Charge | | 3,901,993.9 | 0.0055 | <u>21,461</u> | |
| 26 | Total Rate Schedule SGSS | 266,855 | 3,901,993.9 | | 48,942,578 | 12.5430 |
| 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 | | 3,903,397.1 | 5.4799 | 21,390,226 | |
| 32 | Rider CC | | 3,903,397.1 | 0.0010 | 3,903 | |
| 33 | Gas Procurement Charge | | 3,903,397.1 | 0.0113 | 44,108 | |
| 34 | Subtotal | | | | 23,737,809 | |
| 35 | STAS | | | | 0 | |
| 36 | Base Rate Revenue | | | | 23,737,809 | |
| 37 | Gas Cost | | 3,903,397.1 | 3.8512 | 15,032,763 | |
| 38 | #REF! | | 3,903,397.1 | 0.0055 | <u>21,469</u> | |
| 39 | Total Rate Schedule SGSS | 34,842 | 3,903,397.1 | | 38,792,041 | 9.9380 |
| 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 | | <u>69,600.0</u> | 0.0937 | 6,522 | |
| 45 | Subtotal | | 69,600.0 | | 20,310 | |
| 46 | STAS | | | | 0 | |
| 47 | Base Rate Revenue | | | | 20,310 | |
| 48 | Gas Cost - Commodity | | 69,600.0 (workpaper) | | 212,837 | |
| 49 | Gas Cost - Demand | | 660.0 | | <u>7,556</u> | |
| 50 | Total Rate Schedule NSS | 12 | 69,600.0 | | 240,703 | 3.4584 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

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

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|---|--|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 Rate Schedule LGSS - Large General Sales Service | | | | | | |
| 2 | Customer Charge: | | | | | |
| 3 | ≤ 110,000 Therms Annually | 565 | | 335.00 | 189,275 | |
| 4 | > 110,000 to ≤540,000 Therms Annually | 470 | | 1,104.00 | 518,880 | |
| 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 | ≤ 110,000 Therms Annually | | 385,086.6 | 4.1250 | 1,588,482 | |
| 11 | > 110,000 to ≤540,000 Therms Annually | | 564,183.9 | 3.8566 | 2,175,832 | |
| 12 | > 540,000 to ≤1,074,000 Therms Annually | | 32,000.0 | 2.2897 | 73,270 | |
| 13 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 11,743.8 | 2.0310 | 23,852 | |
| 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 | Subtotal | | 993,014.3 | | 4,659,099 | |
| 17 | Gas Procurement Charge | | | | | |
| 18 | ≤ 540,000 Therms Annually | | 949,270.5 | 0.0113 | 10,727 | |
| 19 | > 540,000 Therms Annually | | 43,743.8 | 0.0113 | 494 | |
| 20 | Subtotal | | | | 4,670,320 | |
| 21 | STAS - ≤ 540,000 Therms Annually | | | | 0 | |
| 22 | STAS - > 540,000 Therms Annually | | | | 0 | |
| 23 | Base Rate Revenue | | | | 4,670,320 | |
| 24 | Gas Cost - ≤ 540,000 Therms Annually | | 949,270.5 | 3.8512 | 3,655,831 | |
| 25 | Gas Cost - > 540,000 Therms Annually | | <u>43,743.8</u> | 3.8512 | <u>168,466</u> | |
| 26 | Total Rate Schedule LGSS | 1,059 | 993,014.3 | | 8,494,617 | 8.5544 |

| 27 Tariff Sales Summary by Rate Class | | | | | | |
|--|---------------------------|--------------|----------------|--|--------------------|--|
| 28 | Base Rate Revenue | | | | 321,937,784 | |
| 29 | STAS | | | | 0 | |
| 30 | Rider USP | | | | 26,128,192 | |
| 31 | Merchant Function Charge | | | | 739,685 | |
| 32 | Gas Procurement Charge | | | | 310,723 | |
| 33 | Rider CC | | | | 27,498 | |
| 34 | Gas Cost | | | | <u>105,898,647</u> | |
| 35 | Total Residential Sales | 4,023,298 | 27,497,571.3 | | 455,042,529 | |
| 36 | Base Rate Revenue | | | | 57,535,561 | |
| 37 | STAS | | | | 0 | |
| 38 | Merchant Function Charge | | | | 42,930 | |
| 39 | Gas Procurement Charge | | | | 88,201 | |
| 40 | Rider CC | | | | 7,805 | |
| 41 | Gas Cost | | | | <u>30,060,122</u> | |
| 42 | Total Small General Sales | 301,697 | 7,805,391 | | 87,734,619 | |
| 43 | Base Rate Revenue | | | | 20,310 | |
| 44 | STAS | | | | 0 | |
| 45 | Gas Cost | | | | 220,393 | |
| 46 | Total Negotiated Sales | 12 | 69,600 | | 240,703 | |
| 47 | Base Rate Revenue | | | | 4,659,099 | |
| 48 | STAS | | | | 0 | |
| 49 | Gas Procurement Charge | | | | 11,221 | |
| 50 | Gas Cost | | | | 3,824,297 | |
| 51 | Total Large General Sales | <u>1,059</u> | <u>993,014</u> | | <u>8,494,617</u> | |
| 52 | Total Tariff Sales | 4,326,066 | 36,365,576.6 | | 551,512,468 | |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 7
Page 9 of 11
Witness: M.J. Bell

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|-----------|--|------------------------|------------------------|----------------------------|----------------------|-------------------------------|
| | | <i>(Ex 103, Sch 2)</i> | <i>(Ex 103, Sch 3)</i> | | | |
| 1 | <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u> | | | | | |
| 2 | Customer Charge | 662,355 | | 19.33 | 12,803,322 | |
| 3 | Commodity Charge: | | | | | |
| 4 | All Gas Consumed | | 4,843,764.9 | 8.8796 | 43,010,695 | |
| 5 | Rider USP - Universal Service Plan | | 4,843,764.9 | 0.9502 | 4,602,545 | |
| 6 | Rider CC | | 4,843,764.9 | 0.0010 | <u>4,844</u> | |
| 7 | Subtotal | | | | 60,421,406 | |
| 8 | STAS | | | | <u>0</u> | |
| 9 | Base Rate Revenue | | | | 60,421,406 | |
| 10 | Gas Cost | | <u>4,843,764.9</u> | 1.9196 | <u>9,298,091</u> | |
| 11 | Total Rate Schedule RDS | 662,355 | 4,843,764.9 | | 69,719,497 | 14.3937 |
| 12 | <u>Rate Schedule CAP - Residential Distribution Service CAP</u> | | | | | |
| 13 | Customer Charge | 252,488 | | 19.33 | 4,880,593 | |
| 14 | Commodity Charge: | | | | | |
| 15 | All Gas Consumed | | 2,302,126.9 | 8.8796 | 20,441,966 | |
| 16 | Redistribution of CAP Shortfall resulting from proposed rates | | | | (4,296,607) | |
| 17 | Subtotal | | | | 21,025,952 | |
| 18 | STAS | | | | <u>0</u> | |
| 19 | Base Rate Revenue | | | | 21,025,952 | |
| 20 | Gas Cost | | <u>2,302,126.9</u> | 1.9196 | <u>4,419,163</u> | |
| 21 | Total Rate Schedule CAP | 252,488 | 2,302,126.9 | | 25,445,115 | 11.0529 |
| 22 | <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u> | | | | | |
| 23 | Customer Charge | | | | | |
| 24 | ≤ 6,440 Therms Annually | 97,598 | | 31.50 | 3,074,337 | |
| 25 | Commodity Charge: | | | | | |
| 26 | ≤ 6,440 Therms Annually | | 1,491,505.5 | 6.5197 | 9,724,168 | |
| 27 | Rider CC | | 1,491,505.5 | 0.0010 | <u>1,492</u> | |
| 28 | Subtotal | | | | 12,799,997 | |
| 29 | STAS | | | | <u>0</u> | |
| 30 | Base Rate Revenue | | | | 12,799,997 | |
| 31 | Gas Cost | | <u>1,491,505.5</u> | 1.9196 | <u>2,863,094</u> | |
| 32 | Total Rate Schedule SCD | 97,598 | 1,491,505.5 | | 15,663,091 | 10.5015 |
| 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 | | 1,611,987.0 | 5.4799 | 8,833,528 | |
| 38 | Rider CC | | 1,611,987.0 | 0.0010 | <u>1,612</u> | |
| 39 | Subtotal | | | | 9,814,778 | |
| 40 | STAS | | | | <u>0</u> | |
| 41 | Base Rate Revenue | | | | 9,814,778 | |
| 42 | Gas Cost | | <u>1,611,987.0</u> | 1.9196 | <u>3,094,370</u> | |
| 43 | Total Rate Schedule SCD | 14,843 | 1,611,987.0 | | 12,909,148 | 8.0082 |
| 44 | <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u> | | | | | |
| 45 | Customer Charge: | | | | | |
| 46 | ≤ 6,440 Therms Annually | 11,250 | | 31.50 | 354,375 | |
| 47 | Commodity Charge: | | | | | |
| 48 | Priority 1 - Aggregation | | | | | |
| 49 | ≤ 6,440 Therms Annually | | 48,398.7 | 6.4348 | 311,436 | |
| 50 | All Other - Aggregation | | | | | |
| 51 | ≤ 6,440 Therms Annually | | <u>213,607.7</u> | 6.4348 | 1,374,523 | |
| 52 | Rider CC | | 262,006.4 | 0.0010 | <u>262</u> | |
| 53 | Subtotal | | | | 2,040,596 | |
| 54 | STAS | | | | <u>0</u> | |
| 55 | Subtotal | | | | 2,040,596 | |
| 56 | Priority 1 Gas Cost | | 48,398.7 | 2.2259 | <u>107,731</u> | |
| 57 | Total Rate Schedule SGDS | 11,250 | 262,006.4 | | 2,148,327 | 8.1995 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 7
Page 10 of 11
Witness: M.J. Bell

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|-----------|---|------------------------|------------------------|----------------------------|----------------------|-------------------------------|
| | | <i>(Ex 103, Sch 2)</i> | <i>(Ex 103, Sch 3)</i> | | | |
| 1 | <u>Rate Schedule 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 | | 710,903.2 | 5.3949 | 3,835,252 | |
| 7 | All Other - Aggregation | | | | | |
| 8 | > 6,440 to ≤ 64,400 Therms Annually | | <u>2,766,851.4</u> | 5.3949 | 14,926,887 | |
| 9 | Rider CC | | 3,477,754.6 | 0.0010 | <u>3,478</u> | |
| 10 | Subtotal | | | | 19,995,989 | |
| 11 | STAS | | | | 0 | |
| 12 | Subtotal | | | | 19,995,989 | |
| 13 | Priority 1 Gas Cost | | 710,903.2 | 2.2259 | <u>1,582,399</u> | |
| 14 | Total Rate Schedule SGDS | 18,642 | 3,477,754.6 | | 21,578,388 | 6.2047 |
| 15 | <u>Rate Schedule SDS - Small Distribution Service</u> | | | | | |
| 16 | Customer Charge: | | | | | |
| 17 | > 64,400 to ≤ 110,000 Therms Annually | 2,233 | | 335.00 | 748,055 | |
| 18 | > 110,000 to ≤ 540,000 Therms Annually | <u>2,651</u> | | 1,104.00 | 2,926,704 | |
| 19 | Commodity Charge: | 4,884 | | | | |
| 20 | > 64,400 to ≤ 110,000 Therms Annually | | 1,505,628.4 | 4.1250 | 6,210,717 | |
| 21 | > 110,000 to ≤ 540,000 Therms Annually | | 4,996,208.2 | 3.8566 | 19,268,377 | |
| 22 | Subtotal | | 6,501,836.6 | | 29,153,853 | |
| 23 | STAS | | | | 0 | |
| 24 | Total Rate Schedule SDS | 4,884 | 6,501,836.6 | | 29,153,853 | 4.4839 |
| 25 | <u>Rate Schedule LDS - Large Distribution Service</u> | | | | | |
| 26 | Customer Charge: | | | | | |
| 27 | > 540,000 to ≤ 1,074,000 Therms Annually | 480 | | 2,919.00 | 1,401,120 | |
| 28 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 300 | | 4,540.00 | 1,362,000 | |
| 29 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 72 | | 8,755.00 | 630,360 | |
| 30 | > 7,500,000 Therms Annually | <u>12</u> | | 12,971.00 | <u>155,652</u> | |
| 31 | Total | 864 | | | 3,549,132 | |
| 32 | Commodity Charge: | | | | | |
| 33 | > 540,000 to ≤ 1,074,000 Therms Annually | | 2,977,514.2 | 2.2897 | 6,817,614 | |
| 34 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,772,500.0 | 2.0310 | 9,692,948 | |
| 35 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,286,000.0 | 1.8227 | 4,166,692 | |
| 36 | > 7,500,000 Therms Annually | | <u>1,080,000.0</u> | 1.0845 | <u>1,171,260</u> | |
| 37 | Total Deliveries | | 11,116,014.2 | | 21,848,514 | |
| 38 | Subtotal | | | | 25,397,646 | |
| 39 | STAS | | | | 0 | |
| 40 | Total Rate Schedule LDS | 864 | 11,116,014.2 | | 25,397,646 | 2.2848 |
| 41 | <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u> | | | | | |
| 42 | Customer Charge: | | | | | |
| 43 | > 274,000 to ≤ 540,000 Therms Annually | 24 | | 469.34 | 11,264 | |
| 44 | > 540,000 to ≤ 1,074,000 Therms Annually | 0 | | 1,149.00 | 0 | |
| 45 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 12 | | 2,050.00 | 24,600 | |
| 46 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 47 | > 7,500,000 Therms Annually | <u>0</u> | | 7,322.00 | <u>0</u> | |
| 48 | Total | 36 | | | 35,864 | |
| 49 | Commodity Charge: | | | | | |
| 49 | All Gas Consumed | | 186,000.0 | 0.0937 | 17,428 | |
| 50 | Subtotal | | | | 53,292 | |
| 51 | STAS | | | | 0 | |
| 52 | Total Rate Schedule MLDS - Class I | 36 | 186,000.0 | | 53,292 | 0.2865 |
| 53 | <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u> | | | | | |
| 54 | Customer Charge: | | | | | |
| 55 | > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 56 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 36 | | 4,096.00 | 147,456 | |
| 57 | > 7,500,000 Therms Annually | <u>12</u> | | 7,322.00 | <u>87,864</u> | |
| 58 | Total | 48 | | | 235,320 | |
| 59 | Commodity Charge: | 48 | | | | |
| 60 | > 2,146,000 to ≤ 3,400,000 Therms Annually | | 0.0 | 0.4479 | 0 | |
| 61 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 1,580,000.0 | 0.3874 | 612,092 | |
| 62 | > 7,500,000 Therms Annually | | <u>560,000.0</u> | 0.3355 | <u>187,880</u> | |
| 63 | Total Deliveries | | 2,140,000.0 | | 799,972.0 | |
| 64 | Subtotal | | | | 1,035,292 | |
| 65 | STAS | | | | 0 | |
| 66 | Total Rate Schedule MLDS - Class II | 48 | 2,140,000.0 | | 1,035,292 | 0.4838 |

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 7
Page 11 of 11
Witness: M.J. Bell

| Line No. | Description | Bills (1) | Volumes (2) Dth | Base Rate (3) \$/Dth | Revenue (4) \$ | Average Rate (5) \$/Dth |
|---|--|--------------|-----------------------|----------------------------|----------------------|-------------------------------|
| 1 Flexible Rate and Negotiated Contract Services | | | | | | |
| 2 | Flex Customer Charge: | | | | | |
| 3 | SGDS-1 Less Than 6,440 Therms Annually | 0 | | 31.50 | 0 | |
| 4 | SGDS-2 >6,440 to ≤ 64,400 Therms Annually | 36 | | 66.00 | 2,376 | |
| 5 | SDS > 64,400 to ≤ 110,000 Therms Annually | 12 | | 335.00 | 4,020 | |
| 6 | SDS > 110,000 to ≤ 540,000 Therms Annually | 24 | | 1,104.00 | 26,496 | |
| 7 | LDS > 540,000 to ≤ 1,074,000 Therms Annually | 12 | | 2,919.00 | 35,028 | |
| 8 | LDS > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | | 4,540.00 | 0 | |
| 9 | LDS > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 8,755.00 | 0 | |
| 10 | LDS > 7,500,000 Therms Annually | 0 | | 12,971.00 | 0 | |
| 11 | MDS-I > 274,000 to ≤ 540,000 Therms Annually | 0 | | 469.34 | 0 | |
| 12 | MDS-I > 540,000 to ≤ 1,074,000 Therms Annually | 0 | | 1,149.00 | 0 | |
| 13 | MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 14 | MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually | 0 | | 4,096.00 | 0 | |
| 15 | MDS-I > 7,500,000 Therms Annually | 12 | | 7,322.00 | 87,864 | |
| 16 | MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually | 0 | | 2,050.00 | 0 | |
| 17 | MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually | 12 | | 4,096.00 | 49,152 | |
| 18 | MDS-II > 7,500,000 Therms Annually | 0 | | 7,322.00 | 0 | |
| 19 | Total Flex Customer Charge | 108 | | | 204,936 | |
| 20 | Negotiated Contract Service Customer Charge: | 168 | | (workpaper) | 1,269,674 | |
| 21 | Commodity Charge: | | | | | |
| 22 | All Gas Consumed | | 11,670,420.0 | (workpaper) | 1,932,434 | |
| 23 | Subtotal | | | | 3,407,044 | |
| 24 | STAS | | | | 0 | |
| 25 | Total Flexible Rate and Negotiated Contract Services | 276 | 11,670,420.0 | | 3,407,044 | |

| 26 Distribution Service Summary by Rate Class | | | | | | |
|--|---|-----------|--------------|--|-------------|--|
| 27 | Base Rate Revenue | | | | 76,839,969 | |
| 28 | STAS | | | | 0 | |
| 29 | Rider USP | | | | 4,602,545 | |
| 30 | Rider CC | | | | 4,844 | |
| 31 | Gas Cost | | | | 13,717,254 | |
| 32 | Total Residential Distribution Service | 914,843 | 7,145,891.8 | | 95,164,612 | |
| 33 | Base Rate Revenue | | | | 44,644,516 | |
| 34 | STAS | | | | 0 | |
| 35 | Rider CC | | | | 6,844 | |
| 36 | Gas Cost | | | | 7,647,594 | |
| 37 | Total Small Distribution Service (SCD & SGDS) | 142,333 | 6,843,253.5 | | 52,298,954 | |
| 38 | Base Rate Revenue | | | | 29,153,853 | |
| 39 | STAS | | | | 0 | |
| 40 | Total Small Distribution Service (SDS) | 4,884 | 6,501,836.6 | | 29,153,853 | |
| 41 | Base Rate Revenue | | | | 25,397,646 | |
| 42 | STAS | | | | 0 | |
| 43 | Total Large Distribution Service | 864 | 11,116,014.2 | | 25,397,646 | |
| 44 | Base Rate Revenue | | | | 1,088,584 | |
| 45 | STAS | | | | 0 | |
| 46 | Total Main Line Distribution Service | 84 | 2,326,000.0 | | 1,088,584 | |
| 47 | Base Rate Revenue | | | | 3,407,044 | |
| 48 | STAS | | | | 0 | |
| 49 | Total Flexible Rate and Negotiated Contract Service | 276 | 11,670,420.0 | | 3,407,044 | |
| 50 | Total Distribution Service | 1,063,008 | 45,603,416.1 | | 206,510,693 | |

| | | | | | | |
|----|---------------------------------|-----------|--------------|--|-------------|--|
| 51 | Total Company Throughput | 5,389,074 | 81,968,992.7 | | 758,023,161 | |
|----|---------------------------------|-----------|--------------|--|-------------|--|

52 Other Operating Revenue

| | | | | | | |
|----|--------------------------------------|--|--|--|-----------|--|
| 53 | 487 - Forfeited Discounts | | | | 1,450,098 | |
| 54 | 488 - Miscellaneous Service Revenues | | | | (4,774) | |
| 55 | 493 - Rent from Gas Property | | | | 0 | |
| 56 | 495 - Prior Yr. Rate Refund - Net. | | | | 0 | |
| 57 | 495 - Off System Sales | | | | 0 | |
| 58 | 495 - Other Gas Revenues - Other | | | | 16,356 | |
| 59 | 496 - Provision For Rate Refunds | | | | 0 | |

| | | | | | | |
|----|--------------------------------------|--|--|--|-----------|--|
| 60 | Total Other Operating Revenue | | | | 1,461,680 | |
|----|--------------------------------------|--|--|--|-----------|--|

| | | | | | | |
|----|------------------------------|--|--|--|-------------|--|
| 61 | Total Company Revenue | | | | 759,484,841 | |
|----|------------------------------|--|--|--|-------------|--|

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Witness: C. E. Notestone

| Line No. | Description | Adjusted | Adjusted | Revenue @ | Proposed | Total | Proposed | Proposed |
|----------|---|--------------------|---------------------|-----------------------|----------------------|-----------------------|---------------------------|------------------------|
| | | Bills | Volumes | Current Rates | Revenue Increase | Proposed Revenue | Increase by Rate Schedule | Increase by Rate Class |
| | | (1) | (2) | (3) | (4) | (5 = 3 + 4) | (6) | (7) |
| | | | DTH | \$ | \$ | \$ | % | % |
| | | (Exh. 103, Sch. 2) | (Exh. 103, Sch. 3) | (Exh. 103, Sch. 1) | | (Exh. 103, Sch. 7) | | |
| 1 | Total Revenues | | | | | | | |
| 2 | Residential Sales - RS | 4,023,298 | 27,497,571.3 | \$397,438,092 | \$57,604,437 | \$455,042,529 | 14.49% | 14.01% |
| 3 | Small General Service (≤ 6,440 Therms Annually) - SGSS | 266,855 | 3,901,993.9 | 43,074,986 | 5,867,592 | 48,942,578 | 13.62% | 14.49% |
| 4 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | 34,842 | 3,903,397.1 | 34,812,189 | 3,979,852 | 38,792,041 | 11.43% | 14.20% |
| 5 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | 1,035 | 949,270.5 | 7,207,017 | 932,010 | 8,139,027 | 12.93% | 23.11% |
| 6 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | 24 | 43,743.8 | 312,585 | 43,005 | 355,590 | 13.76% | 29.64% |
| 7 | Negotiated Sales Service - NSS | 12 | 69,600.0 | 240,703 | - | 240,703 | 0.00% | 0.00% |
| 8 | Residential Distribution Service (Choice) - RDS, CAP | 914,843 | 7,145,891.8 | 85,142,382 | 10,022,230 | 95,164,612 | 11.77% | 14.01% |
| 9 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | 97,598 | 1,491,505.5 | 13,446,121 | 2,216,970 | 15,663,091 | 16.49% | 14.49% |
| 10 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | 14,843 | 1,611,987.0 | 11,262,363 | 1,646,785 | 12,909,148 | 14.62% | 14.20% |
| 11 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | 11,250 | 262,006.4 | 1,785,144 | 363,183 | 2,148,327 | 20.34% | 14.49% |
| 12 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | 18,642 | 3,477,754.6 | 18,092,064 | 3,486,324 | 21,578,388 | 19.27% | 14.20% |
| 13 | Small Distribution Service - SDS | 4,884 | 6,501,836.6 | 23,085,924 | 6,067,929 | 29,153,853 | 26.28% | 23.11% |
| 14 | Large Distribution Service - LDS | 864 | 11,116,014.2 | 19,552,312 | 5,845,334 | 25,397,646 | 29.90% | 29.64% |
| 15 | Main Line Distribution Service Class I - MLDS | 36 | 186,000.0 | 53,292 | - | 53,292 | 0.00% | 0.00% |
| 16 | Main Line Distribution Service Class II - MLDS | 48 | 2,140,000.0 | 1,035,292 | - | 1,035,292 | 0.00% | 0.00% |
| 17 | Flexible Rate Provisions and Negotiated Contract Services | 276 | 11,670,420.0 | 3,392,224 | 14,820 | 3,407,044 | 0.44% | 0.44% |
| 18 | Other Gas Department Revenue | | | 1,274,033 | 187,647 | 1,461,680 | 14.73% | 14.73% |
| 19 | Total Revenues | 5,389,350 | 81,968,992.7 | \$ 661,206,723 | \$ 98,278,118 | \$ 759,484,841 | 14.86% | 14.86% |
| 20 | Base Rates Revenue Only | | | | | | | |
| 21 | Residential Sales - RS | 4,023,298 | 27,497,571.3 | \$268,018,022 | \$53,919,762 | \$321,937,784 | 20.12% | 18.87% |
| 22 | Small General Service (≤ 6,440 Therms Annually) - SGSS | 266,855 | 3,901,993.9 | 27,982,464 | 5,863,299 | 33,845,763 | 20.95% | 20.98% |
| 23 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | 34,842 | 3,903,397.1 | 19,714,239 | 3,975,559 | 23,689,798 | 20.17% | 20.52% |
| 24 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | 1,035 | 949,270.5 | 3,541,503 | 930,966 | 4,472,469 | 26.29% | 26.28% |
| 25 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | 24 | 43,743.8 | 143,673 | 42,957 | 186,630 | 29.90% | 29.90% |
| 26 | Negotiated Sales Service - NSS | 12 | 69,600.0 | 20,310 | - | 20,310 | 0.00% | 0.00% |
| 27 | Residential Distribution Service (Choice) - RDS, CAP | 914,843 | 7,145,891.8 | 67,461,475 | 9,378,494 | 76,839,969 | 13.90% | 18.87% |
| 28 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | 97,598 | 1,491,505.5 | 10,581,535 | 2,216,970 | 12,798,505 | 20.95% | 20.98% |
| 29 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | 14,843 | 1,611,987.0 | 8,166,381 | 1,646,785 | 9,813,166 | 20.17% | 20.52% |
| 30 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | 11,250 | 262,006.4 | 1,677,151 | 363,183 | 2,040,334 | 21.65% | 20.98% |
| 31 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | 18,642 | 3,477,754.6 | 16,506,187 | 3,486,324 | 19,992,511 | 21.12% | 20.52% |
| 32 | Small Distribution Service - SDS | 4,884 | 6,501,836.6 | 23,085,924 | 6,067,929 | 29,153,853 | 26.28% | 26.28% |
| 33 | Large Distribution Service - LDS | 864 | 11,116,014.2 | 19,552,312 | 5,845,334 | 25,397,646 | 29.90% | 29.90% |
| 34 | Main Line Distribution Service Class I - MLDS | 36 | 186,000.0 | 53,292 | - | 53,292 | 0.00% | 0.00% |
| 35 | Main Line Distribution Service Class II - MLDS | 48 | 2,140,000.0 | 1,035,292 | - | 1,035,292 | 0.00% | 0.00% |
| 36 | Flexible Rate Provisions and Negotiated Contract Services | 276 | 11,670,420.0 | 3,392,224 | 14,820 | 3,407,044 | 0.44% | 13.07% |
| 37 | Total Base Rates Revenues | 5,389,350 | 81,968,992.7 | \$ 470,931,984 | \$ 93,752,382 | \$ 564,684,366 | 19.91% | 19.91% |
| 38 | STAS | | | | | | | |
| 39 | Residential Sales - RS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 40 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 41 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 42 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 43 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 44 | Negotiated Sales Service - NSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 45 | Residential Distribution Service (Choice) - RDS, CAP | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 46 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 47 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 48 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 49 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 50 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 51 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 52 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 53 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 54 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 55 | Total STAS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |

Columbia Gas of Pennsylvania, Inc.
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| Line No. | Description | Adjusted Bills (1) (Exh. 103, Sch. 2) | Adjusted Volumes (2) DTH (Exh. 103, Sch. 3) | Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1) | Proposed Revenue Increase (4) \$ | Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7) | Proposed Increase by Rate Schedule (6) % | Proposed Increase by Rate Class (7) % |
|----------|---|---|--|--|--|---|--|---|
| 1 | Rider CC | | | | | | | |
| 2 | Residential Sales - RS | | | \$27,498 | \$0 | \$27,498 | 0.00% | 0.00% |
| 3 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$3,902 | \$0 | \$3,902 | 0.00% | 0.00% |
| 4 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$3,903 | \$0 | \$3,903 | 0.00% | 0.00% |
| 5 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 6 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 7 | Negotiated Sales Service - NSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 8 | Residential Distribution Service (Choice) - RDS, CAP | | | \$4,844 | \$0 | \$4,844 | 0.00% | 0.00% |
| 9 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$1,492 | \$0 | \$1,492 | 0.00% | 0.00% |
| 10 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$1,612 | \$0 | \$1,612 | 0.00% | 0.00% |
| 11 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$262 | \$0 | \$262 | 0.00% | 0.00% |
| 12 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$3,478 | \$0 | \$3,478 | 0.00% | 0.00% |
| 13 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 14 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 15 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 16 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 17 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 18 | Total Rider CC | | | \$46,991 | \$0 | \$46,991 | 0.00% | 0.00% |
| 19 | Gas Procurement Charge | | | | | | | |
| 20 | Residential Sales - RS | | | \$280,475 | \$30,248 | \$310,723 | 10.78% | 10.78% |
| 21 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$39,800 | \$4,293 | \$44,093 | 10.79% | 10.79% |
| 22 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$39,815 | \$4,293 | \$44,108 | 10.78% | 10.78% |
| 23 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$9,683 | \$1,044 | \$10,727 | 10.78% | 10.78% |
| 24 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$446 | \$48 | \$494 | 10.76% | 10.76% |
| 25 | Negotiated Sales Service - NSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 26 | Residential Distribution Service (Choice) - RDS, CAP | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 27 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 28 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 29 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 30 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 31 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 32 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 33 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 34 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 35 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 36 | Total Gas Procurement Charge | | | \$370,219 | \$39,926 | \$410,145 | 10.78% | 10.78% |

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For the 12 Months Ended December 31, 2022

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| Line No. | Description | Adjusted Bills (1) | Adjusted Volumes (2) DTH | Revenue @ Current Rates (3) \$ | Proposed Revenue Increase (4) \$ | Total Proposed Revenue (5 = 3 + 4) \$ | Proposed Increase by Rate Schedule (6) % | Proposed Increase by Rate Class (7) % |
|----------|---|-----------------------|--------------------------------|---|--|---|--|---|
| | | (Exh. 103, Sch. 2) | (Exh. 103, Sch. 3) | (Exh. 103, Sch. 1) | | (Exh. 103, Sch. 7) | | |
| 1 | Universal Service Plan Rider | | | | | | | |
| 2 | Residential Sales - RS | | | \$22,473,765 | \$3,654,427 | \$26,128,192 | 16.26% | 16.26% |
| 3 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 4 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 5 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 6 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 7 | Negotiated Sales Service - NSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 8 | Residential Distribution Service (Choice) - RDS, CAP | | | \$3,958,809 | \$643,736 | \$4,602,545 | 16.26% | 16.26% |
| 9 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 10 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 11 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 12 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 13 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 14 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 15 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 16 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 17 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 18 | Total Universal Service Charge | | | <u>\$26,432,574</u> | <u>\$4,298,163</u> | <u>\$30,730,737</u> | 16.26% | 16.26% |
| 19 | Merchant Function Charge | | | | | | | |
| 20 | Residential Sales - RS | | | \$739,685 | \$0 | \$739,685 | 0.00% | 0.00% |
| 21 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$21,461 | \$0 | \$21,461 | 0.00% | 0.00% |
| 22 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$21,469 | \$0 | \$21,469 | 0.00% | 0.00% |
| 23 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 24 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 25 | Negotiated Sales Service - NSS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 26 | Residential Distribution Service (Choice) - RDS, CAP | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 27 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 28 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 29 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 30 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 31 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 32 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 33 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 34 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 35 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 36 | Total Merchant Function Charge | | | <u>\$782,615</u> | <u>\$0</u> | <u>\$782,615</u> | 0.00% | 0.00% |
| 37 | Gas Cost | | | | | | | |
| 38 | Residential Sales - RS | | | \$105,898,647 | \$0 | \$105,898,647 | 0.00% | 0.00% |
| 39 | Small General Service (≤ 6,440 Therms Annually) - SGSS | | | \$15,027,359 | \$0 | \$15,027,359 | 0.00% | 0.00% |
| 40 | Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS | | | \$15,032,763 | \$0 | \$15,032,763 | 0.00% | 0.00% |
| 41 | Large General Sales Service (≤ 540,000 Therms Annually) - LGSS | | | \$3,655,831 | \$0 | \$3,655,831 | 0.00% | 0.00% |
| 42 | Large General Sales Service (> 540,000 Therms Annually) - LGSS | | | \$168,466 | \$0 | \$168,466 | 0.00% | 0.00% |
| 43 | Negotiated Sales Service - NSS | | | \$220,393 | \$0 | \$220,393 | 0.00% | 0.00% |
| 44 | Residential Distribution Service (Choice) - RDS, CAP | | | \$13,717,254 | \$0 | \$13,717,254 | 0.00% | 0.00% |
| 45 | Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD | | | \$2,863,094 | \$0 | \$2,863,094 | 0.00% | 0.00% |
| 46 | Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD | | | \$3,094,370 | \$0 | \$3,094,370 | 0.00% | 0.00% |
| 47 | Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS | | | \$107,731 | \$0 | \$107,731 | 0.00% | 0.00% |
| 48 | Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS | | | \$1,582,399 | \$0 | \$1,582,399 | 0.00% | 0.00% |
| 49 | Small Distribution Service - SDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 50 | Large Distribution Service - LDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 51 | Main Line Distribution Service Class I - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 52 | Main Line Distribution Service Class II - MLDS | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 53 | Flexible Rate Provisions and Negotiated Contract Services | | | \$0 | \$0 | \$0 | 0.00% | 0.00% |
| 54 | Total Gas Cost | | | <u>\$161,368,307</u> | <u>\$0</u> | <u>\$161,368,307</u> | 0.00% | 0.00% |

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

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| Line No. | Description | RS/RDG/RGSS | | | | | | | |
|----------|---|----------------------|--------------------------|-------------------------|-------------------------|---------------------|---------------------|--------------------|--------------------|
| | | Total (1) | RDS/ RDGDS/RCC (2) | SGSS1/SCD1/SGDS1 (3) | SGSS2/SCD2/SGDS2 (3) | SDS/LGS (4) | LDS/LGS (5) | MDS/NSS (6) | Flex/NC (7) |
| 1 | Determination of Revenue Distribution | | | | | | | | |
| 2 | Rate Base (Exhibit 111, Schedule 2, Page 2, Line 12) | \$2,673,012,065 | \$1,632,611,139 | \$224,690,377 | \$263,041,870 | \$173,378,146 | \$205,632,659 | \$479,273 | \$173,178,601 |
| 3 | | | | | | | | | |
| 4 | Unitized Return @ Current Rates (Exhibit 111, Schedule 2, Page 2, Line 14) | 1.00000 | 1.26250 | 1.07680 | 1.14440 | 0.94770 | 0.17470 | 30.41270 | (0.84390) |
| 5 | Proposed Unitized Return | 1.00000 | 1.21670 | 1.05902 | 1.07580 | 1.00000 | 0.38220 | 19.99600 | (0.55390) |
| 6 | Change in Unitized Return | 0.00000 | (0.04580) | (0.01778) | (0.06860) | 0.05230 | 0.20750 | (10.41670) | 0.29000 |
| 7 | Rate of Return Requested | 7.880% | 9.588% | 8.345% | 8.477% | 7.880% | 3.012% | 157.568% | -4.366% |
| 8 | Net Operating Income @ Requested Return (Line 2 x Line 7) | \$210,633,351 | \$156,534,756 | \$18,750,412 | \$22,298,059 | \$13,662,198 | \$6,193,034 | \$755,183 | (\$7,560,291) |
| 9 | Net Operating Income @ Current Rates (Exhibit 111, Sch. 2, Page 2, Line 11) | \$138,475,932 | \$106,787,014 | \$12,535,805 | \$15,594,535 | \$8,513,170 | \$1,861,396 | \$755,183 | (\$7,571,172) |
| 10 | Income Deficiency (Line 8 - Line 9) | \$72,157,419 | \$49,747,742 | \$6,214,607 | \$6,703,524 | \$5,149,028 | \$4,331,638 | \$0 | \$10,881 |
| 11 | Gross Conversion Factor | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> | <u>1.36199774</u> |
| 12 | Revenue Required Increase (Exhibit 102 Sch. 3 Page 3) | 98,278,240 | 67,756,312 | 8,464,280 | 9,130,185 | 7,012,964 | 5,899,679 | 0 | 14,820 |
| 13 | Percent Distribution to Rate Classes | 100.00% | 68.94% | 8.61% | 9.29% | 7.14% | 6.00% | 0.00% | 0.02% |
| 14 | Less: Proposed Change in STAS (Page 1 Line 38 through Line 55) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Less: Proposed Change Other Gas Department Revenue (Page 1 Line 18) | 187,647 | 129,398 | 16,161 | 17,433 | 13,390 | 11,265 | 0 | 0 |
| 16 | Less: Proposed Change in Rider CC (Page 2 Line 1 through Line 18) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 23 through Line 36) | <u>39,926</u> | <u>30,248</u> | <u>4,293</u> | <u>4,293</u> | <u>1,044</u> | <u>48</u> | <u>0</u> | <u>0</u> |
| 18 | Proposed Increase to Base Revenue | \$98,050,667 | \$67,596,666 | \$8,443,826 | \$9,108,459 | \$6,998,530 | \$5,888,366 | \$0 | \$14,820 |
| 19 | Percent Distribution to Rate Classes | 100.00% | 68.93% | 8.61% | 9.29% | 7.14% | 6.01% | 0.00% | 0.02% |
| 20 | Current Base Revenue | \$470,931,984 | \$335,479,497 | \$40,241,150 | \$44,386,807 | \$26,627,427 | \$19,695,985 | \$1,108,894 | \$3,392,224 |
| 21 | Current Percent Distribution of Rate Classes | 100.00% | 71.24% | 8.55% | 9.43% | 5.65% | 4.18% | 0.24% | 0.72% |
| 22 | Proposed Base Revenue | \$568,982,651 | \$403,076,163 | \$48,684,976 | \$53,495,266 | \$33,625,957 | \$25,584,351 | \$1,108,894 | \$3,407,044 |
| 23 | Proposed Percent Distribution of Rate Classes | 100.00% | 70.84% | 8.56% | 9.40% | 5.91% | 4.50% | 0.20% | 0.60% |

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| Line <u>No.</u> | <u>Bills</u> | <u>Dth</u> | <u>Proposed Rate \$</u> | <u>Proposed Revenue \$</u> | <u>Current Revenue \$</u> | <u>Percent of Current Revenue %</u> | <u>Current Rate \$</u> | <u>Proposed Inc. (Dec.) \$</u> |
|--------------------|---|--------------|---------------------------------|------------------------------------|-----------------------------------|---|--------------------------------|--|
| 1 | Residential Rate Design (RS, RDS, RCC) | | | | | | | |
| 2 | | | | \$482,580,474 | | | | |
| 3 | | | | 0 | | | | |
| 4 | | | | 119,615,901 | | | | |
| 5 | | | | 280,475 | | | | |
| 6 | | | | 32,342 | | | | |
| 7 | | | | 739,685 | | | | |
| 8 | | | | 26,432,574 | | | | |
| 9 | | | | <u>67,596,666</u> | | | | |
| 10 | | | | \$403,076,163 | | | | |
| 11 | 4,938,141 | | 19.33 | <u>95,454,266</u> | 82,713,862 | 24.66% | 16.75 | 12,740,404 |
| 12 | | | | <u>\$307,621,897</u> | | | | |
| 13 | | 34,643,463.1 | 8.8796 | \$307,620,095 | \$252,765,635 | 75.34% | 7.2962 | <u>54,854,460</u> |
| 14 | | | | | | 100.00% | | \$67,594,864 |
| 15 | Rider USP - Universal Service Plan | | | | | | | |
| 16 | | | | 26,432,574 | | | | |
| 17 | | | | <u>4,296,607</u> | | | | |
| 18 | | 32,341,336.2 | 0.9502 | <u>\$30,729,181</u> | | | 0.8173 | |

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| Line <u>No.</u> | <u>Bills</u> | <u>Dth</u> | <u>Proposed Rate \$</u> | <u>Proposed Revenue \$</u> | <u>Current Revenue \$</u> | <u>Percent of Current Revenue %</u> | <u>Current Rate \$</u> | <u>Proposed Inc. (Dec.) \$</u> |
|--------------------|---|-------------|---------------------------------|------------------------------------|-----------------------------------|---|--------------------------------|--|
| 1 | Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1) | | | | | | | |
| 2 | | | | \$58,306,251 | | | | |
| 3 | | | | 0 | | | | |
| 4 | | | | 17,998,184 | | | | |
| 5 | | | | 39,800 | | | | |
| 6 | | | | 5,656 | | | | |
| 7 | | | | 21,461 | | | | |
| 8 | | | | 0 | | | | |
| 9 | | | | <u>8,443,826</u> | | | | |
| 10 | | | | \$48,684,976 | | | | |
| 11 | 375,703 | | 31.50 | <u>11,834,645</u> | 9,768,278 | 24.27% | 26.00 | 2,066,367 |
| 12 | | | | \$36,850,331 | | | | |
| 13 | | 5,655,505.8 | 6.5158 | 36,850,145 | | | | |
| 14 | | 5,393,499.4 | 6.5158 | 35,142,963 | | | | |
| 15 | | 262,006.4 | 6.5158 | 1,707,181 | | | | |
| 16 | | | | 21,234 | | | | |
| 17 | | 5,393,499.4 | 6.5197 | 35,164,197 | 29,088,221 | 72.28% | 5.3932 | 6,075,976 |
| 18 | | 262,006.4 | 6.4348 | <u>1,685,947</u> | <u>1,384,651</u> | <u>3.44%</u> | 5.2848 | <u>301,296</u> |
| 19 | | | | 48,684,789 | \$40,241,150 | 99.99% | | \$8,443,639 |

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| Line No. | <u>Bills</u> | <u>Dth</u> | <u>Proposed Rate</u> \$ | <u>Proposed Revenue</u> \$ | <u>Current Revenue</u> \$ | <u>Percent of Current Revenue</u> % | <u>Current Rate</u> \$ | <u>Proposed Inc. (Dec.)</u> \$ |
|----------|--|------------|----------------------------|-------------------------------|------------------------------|--|---------------------------|-----------------------------------|
| 1 | Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2) | | | | | | | |
| 2 | Total Revenue @ Current Rates | | | | \$64,166,616 | | | |
| 3 | Less: STAS | | | | 0 | | | |
| 4 | Less: Gas Cost Revenue | | | | 19,709,532 | | | |
| 5 | Less: Gas Procurement Charge | | | | 39,815 | | | |
| 6 | Less: Rider CC | | | | 8,993 | | | |
| 7 | Less: Merchant Function Charge | | | | 21,469 | | | |
| 8 | Less: Rider USP | | | | 0 | | | |
| 9 | Plus: Proposed Increase to Base Rates | | | | <u>9,108,459</u> | | | |
| 10 | Proposed Base Revenue | | | | \$53,495,266 | | | |
| 11 | Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,400 Thms | 68,327 | 66.00 | <u>4,509,582</u> | 3,757,985 | 8.47% | 55.00 | 751,597 |
| 12 | Net Volumetric Gas Revenue | | | | \$48,985,684 | | | |
| 13 | All Gas Consumed Rate | | 8,993,138.7 | 5.4470 | 48,985,626 | | | |
| 14 | SGSS2,SCD2 @ uniform rate | | 5,515,384.1 | 5.4470 | 30,042,297 | | | |
| 15 | SGDS2 @ uniform rate | | 3,477,754.6 | 5.4470 | 18,943,329 | | | |
| 16 | Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit CEN-4) | | | | 181,360 | 202,594 | | |
| 17 | 6,440 - 64,400 Therms Annually - SGSS2, SCD2 | | 5,515,384.1 | 5.4799 | 30,223,657 | 25,147,945 | 56.66% | 4,5596 |
| 18 | 6,440 - 64,400 Therms Annually - SGDS2 | | 3,477,754.6 | 5.3949 | <u>18,761,969</u> | <u>15,480,877</u> | <u>34.88%</u> | 4,4514 |
| | | | | | \$48,985,626 | \$40,628,822 | 100.01% | |
| 19 | Total Base Revenue Charge | | | | | | | 9,108,401 |

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 8
Page 8 of 9
Witness: C. E. Nolestone

| Line No. | Bills | Dth | Proposed Rate \$ | Proposed Revenue \$ | Current Revenue \$ | Percent of Current Revenue % | Current Rate \$ | Proposed Inc. (Dec.) \$ |
|----------|---|-------|---------------------|------------------------|-----------------------|---------------------------------|--------------------|----------------------------|
| 1 | Small Distribution Service Rate Design (SDS/LGSS) | | | | | | | |
| 2 | Total Revenue @ Current Rates | | | | \$30,292,941 | | | |
| 3 | Less: STAS | | | | 0 | | | |
| 4 | Less: Gas Cost Revenue | | | | 3,655,831 | | | |
| 5 | Less: Gas Procurement Charge | | | | 9,683 | | | |
| 6 | Plus: Proposed Increase to Base Rates | | | | <u>6,998,530</u> | | | |
| 7 | Proposed Base Revenue | | | | \$33,625,957 | | | |
| 8 | Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms | 2,798 | | 335.00 | 937,330 | 741,470 | 265.00 | 195,860 |
| 9 | Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms | 3,121 | | 1,104.00 | <u>3,445,584</u> | 2,727,754 | 874.00 | 717,830 |
| 10 | Net Volumetric Gas Revenue | | | | \$29,243,043 | | | |
| 11 | > 64,400 to ≤ 110,000 Therms Annually (Exhibit 103, Sch. 1) | | 1,890,715.0 | 4.1250 | 7,799,015 | 6,176,210 | 26.67% | 1,622,805 |
| 12 | > 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1) | | 5,560,392.1 | 3.8566 | 21,444,028 | 16,981,993 | 73.33% | 4,462,035 |
| | | | | | 29,243,043 | \$23,158,203 | 100.00% | 6,084,840 |
| 13 | Total Base Revenue Charge | | | | | | | \$6,998,530 |
| 14 | Large Distribution Service Rate Design (LDS/LGSS) | | | | | | | |
| 15 | Total Revenue @ Current Rates | | | | \$19,864,897 | | | |
| 16 | Less: STAS | | | | 0 | | | |
| 17 | Less: Gas Cost Revenue | | | | 168,466 | | | |
| 18 | Less: Gas Procurement Charge | | | | 446 | | | |
| 19 | Plus: Proposed Increase to Base Rates | | | | <u>5,888,366</u> | | | |
| 20 | Proposed Base Revenue | | | | \$25,584,351 | | | |
| 21 | Less: Customer Charge Revenue (Exhibit 103, Sch. 1) | | | | | | | |
| 22 | > 540,000 to ≤ 1,074,000 Thms | 492 | | 2,919.00 | 1,436,148 | 1,105,524 | 2,247.00 | 330,624 |
| 23 | > 1,074,000 to ≤ 3,400,000 Therms Annually | 312 | | 4,540.00 | 1,416,480 | 1,090,440 | 3,495.00 | 326,040 |
| 24 | > 3,400,000 to ≤ 7,500,000 Therms Annually | 72 | | 8,755.00 | 630,360 | 485,280 | 6,740.00 | 145,080 |
| 25 | > 7,500,000 Therms Annually | 12 | | 12,971.00 | <u>155,652</u> | 119,820 | 9,985.00 | 35,832 |
| 26 | Net Volumetric Gas Revenue | | | | \$21,945,711 | | | |
| 27 | Usage Charge (Exhibit 103, Sch. 1) | | | | | | | |
| 28 | > 540,000 to ≤ 1,074,000 Thms | | 3,009,514.2 | 2.2897 | 6,890,778 | 5,304,870 | 31.40% | 1,585,908 |
| 29 | > 1,074,000 to ≤ 3,400,000 Therms Annually | | 4,784,243.8 | 2.0310 | 9,717,006 | 7,480,644 | 44.28% | 2,236,362 |
| 30 | > 3,400,000 to ≤ 7,500,000 Therms Annually | | 2,286,000.0 | 1.8227 | 4,166,672 | 3,207,715 | 18.99% | 958,957 |
| 31 | > 7,500,000 Therms Annually | | 1,080,000.0 | 1.0845 | <u>1,171,256</u> | <u>901,692</u> | <u>5.34%</u> | <u>269,564</u> |
| | | | | | \$21,945,712 | \$16,894,921 | 100.00% | \$5,050,791 |
| 32 | Total Base Revenue Charge | | | | | | | \$5,888,367 |

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Exhibit No. 103
Schedule No. 8
Page 9 of 9
Witness: C. E. Notestone

| Line No. | Bills | Dth | Proposed Rate \$ | Proposed Revenue \$ | Current Revenue \$ | Percent of Current Revenue % | Current Rate \$ | Proposed Inc. (Dec.) \$ | | |
|----------|--|-------------|---------------------|------------------------|-----------------------|---------------------------------|--------------------|----------------------------|--------|---|
| 1 | Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II | | | | | | | | | |
| 2 | Total Revenue @ Current Rates | | | | \$1,329,287 | | | | | |
| 3 | Less: STAS | | | | 0 | | | | | |
| 4 | Less: Gas Cost Revenue | | | | 220,393 | | | | | |
| 5 | Plus: Proposed Increase to Base Rates | | | | 0 | | | | | |
| 6 | Proposed Base Revenue | | | | \$1,108,894 | | | | | |
| 7 | Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1) | | | | | | | | | |
| 8 | | 24 | 469.34 | 11,264 | 11,264 | | 469.34 | 0 | | |
| 9 | | 12 | 1,149.00 | 13,788 | 13,788 | | 1,149.00 | 0 | | |
| 10 | | 12 | 2,050.00 | 24,600 | 24,600 | | 2,050.00 | 0 | | |
| 11 | | 0 | 4,096.00 | 0 | 0 | | 4,096.00 | 0 | | |
| 12 | | 0 | 7,322.00 | 0 | 0 | | 7,322.00 | 0 | | |
| 13 | Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1) | | | | | | | | | |
| 14 | | 0 | 2,050.00 | 0 | 0 | | 2,050.00 | - | | |
| 15 | | 36 | 4,096.00 | 147,456 | 147,456 | | 4,096.00 | - | | |
| 16 | | 12 | 7,322.00 | 87,864 | 87,864 | | 7,322.00 | - | | |
| 17 | Net Volumetric Gas Revenue | | | | \$823,922 | | | | | |
| 18 | MDS I Usage Charge (Exhibit 103, Sch. 1) | | | 255,600.0 | 0.0937 | 23,950 | 23,950 | 2.91% | 0.0937 | - |
| 19 | MDS II Usage Charge (Exhibit 103, Sch. 1) | | | | | | | | | |
| 20 | | 0.0 | 0.4479 | 0 | 0 | | 0.00% | 0.4479 | 0 | |
| 21 | | 1,580,000.0 | 0.3874 | 612,092 | 612,092 | | 74.29% | 0.3874 | 0 | |
| 22 | | 560,000.0 | 0.3355 | 187,880 | 187,880 | | 22.80% | 0.3355 | 0 | |
| 23 | | | | | | | 100.00% | | | |
| 24 | Total Base Revenue Charge | | | | | | | | - | |
| 25 | Flexible Rate and Negotiated Contract Services | | | | | | | | | |
| 26 | Total Revenue @ Current Rates | | | | 3,392,224 | | | | | |
| 27 | Less: STAS | | | | 0 | | | | | |
| 28 | Less: Gas Cost Revenue | | | | 0 | | | | | |
| 29 | Plus: Proposed Increase to Base Rates | | | | \$14,820 | | | | | |
| 30 | Proposed Base Revenue | | | | \$3,407,044 | | | | | |
| 31 | Less: Negotiated Contract Service Customer Charge | | | | \$1,269,674 | | | | | |
| 32 | Less: Commodity All Gas Consumed | | | | \$1,932,434 | | | | | |
| 33 | Less: Flex Customer Charge Revenue (Exhibit 103, Sch. 1) | | | | | | | | | |
| 34 | | 0 | 31.50 | 0 | 0 | | 26.00 | 0 | | |
| 35 | | 36 | 66.00 | 2,376 | 1,980 | | 55.00 | 396 | | |
| 36 | | 12 | 335.00 | 4,020 | 3,180 | | 265.00 | 840 | | |
| 37 | | 24 | 1,104.00 | 26,496 | 20,976 | | 874.00 | 5,520 | | |
| 38 | | 12 | 2,919.00 | 35,028 | 26,964 | | 2,247.00 | 8,064 | | |
| 39 | | 0 | 4,540.00 | 0 | 0 | | 3,495.00 | 0 | | |
| 40 | | 0 | 8,755.00 | 0 | 0 | | 6,740.00 | 0 | | |
| 41 | | 0 | 12,971.00 | 0 | 0 | | 9,985.00 | 0 | | |
| 42 | | 0 | 469.34 | 0 | 0 | | 469.34 | 0 | | |
| 43 | | 0 | 1,149.00 | 0 | 0 | | 1,149.00 | 0 | | |
| 44 | | 0 | 2,050.00 | 0 | 0 | | 2,050.00 | 0 | | |
| 45 | | 0 | 4,096.00 | 0 | 0 | | 4,096.00 | 0 | | |
| 46 | | 12 | 7,322.00 | 87,864 | 87,864 | | 7,322.00 | 0 | | |
| 47 | | 0 | 2,050.00 | 0 | 0 | | 2,050.00 | 0 | | |
| 48 | | 12 | 4,096.00 | 49,152 | 49,152 | | 4,096.00 | 0 | | |
| 49 | | 0 | 7,322.00 | 0 | 0 | | 7,322.00 | 0 | | |
| | Total Flex Customer Charge | | | | 204,936 | | | | | |
| 50 | Total Base Revenue Charge | | | | | | | | 14,820 | |

EXHIBIT 104

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2022, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2021, FPFTY = Fully Projected Future Test Year TME December 31, 2022

| Line No. | Cost Element Description | Normalized HTY | Budget & | Normalized FTY | Budget & | Normalized FPFTY |
|----------|--|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | | Twelve Months Ended | Rate Making Adjustments | Twelve Months Ended | Rate Making Adjustments | Twelve Months Ended |
| | | November 30, 2020 | | November 30, 2021 | | December 31, 2022 |
| | | (1) | (2) | (3)=(1)+(2) | (4) | (5)=(3)+(4) |
| | | \$ | \$ | \$ | \$ | \$ |
| | | <u>Exh 4, Sch1, Pg 2</u> | <u>Exh 104, Sch1, Pg 3</u> | <u>Exh 104, Sch1, Pg 3</u> | <u>Exh 104, Sch1, Pg 4</u> | <u>Exh 104, Sch1, Pg 4</u> |
| | | <u>Column 5</u> | <u>Columns 2 & 5</u> | <u>Column 7</u> | <u>Columns 2 & 5</u> | <u>Column 7</u> |
| 1 | Labor | 38,012,528 | 1,332,893 | 39,345,421 | 332,859 | 39,678,280 |
| 2 | Incentive Compensation | 1,900,925 | 462,075 | 2,363,000 | 82,000 | 2,445,000 |
| 3 | Pension | 12,701 | (12,701) | - | - | - |
| 4 | Pension Deferral Amortization | 844,977 | - | 844,977 | - | 844,977 |
| 5 | OPEB | - | - | - | - | - |
| 6 | Other Employee Benefits | 6,712,213 | 1,368,787 | 8,081,000 | 327,000 | 8,408,000 |
| 7 | Outside Services | 18,736,977 | 8,641,002 | 27,377,979 | 1,058,700 | 28,436,679 |
| 8 | Building Leases | 2,501,440 | (25,584) | 2,475,855 | (45,399) | 2,430,457 |
| 9 | Other Rent and Leases | 473,846 | (155,846) | 318,000 | 8,000 | 326,000 |
| 10 | Corporate Insurance | 7,186,459 | 522,541 | 7,709,000 | 456,000 | 8,165,000 |
| 11 | Injuries and Damages | 358,171 | 5,874 | 364,045 | 6,735 | 370,780 |
| 12 | Employee Expenses | 1,146,308 | 422,670 | 1,568,977 | (37,647) | 1,531,330 |
| 13 | Company Memberships | 599,737 | (73,281) | 526,456 | (47,806) | 478,650 |
| 14 | Utilities and Fuel Used in Company Operations | 2,207,819 | (70,914) | 2,136,905 | 71,152 | 2,208,057 |
| 15 | Advertising | 524,096 | 1,070 | 525,166 | - | 525,166 |
| 16 | Fleet & Other Clearing | 6,459,757 | (11,757) | 6,448,000 | (14,000) | 6,434,000 |
| 17 | Materials & Supplies | 6,575,513 | (439,687) | 6,135,826 | 18,923 | 6,154,749 |
| 18 | Other O&M | 642,041 | (106,641) | 535,400 | 35,600 | 571,000 |
| 19 | PUC, OCA, OSBA Fees | 2,008,792 | 253,208 | 2,262,000 | - | 2,262,000 |
| 20 | NCSC | 58,867,018 | 14,639,520 | 73,506,538 | 3,353,467 | 76,860,005 |
| 21 | NCSC OPEB costs Amortization | 90,313 | (313) | 90,000 | - | 90,000 |
| 22 | Operation and Maintenance Expense from Budget | <u>155,861,629</u> | <u>26,752,917</u> | <u>182,614,545</u> | <u>5,605,585</u> | <u>188,220,130</u> |
| 23 | Rate Case Expense | 1,060,000 | - | 1,060,000 | - | 1,060,000 |
| 24 | Uncollectible Accounts | 6,606,395 | 99,434 | 6,705,829 | 46,104 | 6,751,933 |
| 25 | Uncollectible Accounts -Unbundled-gas | 752,088 | 17,697 | 769,785 | 12,830 | 782,615 |
| 26 | Total Rider USP | 25,955,332 | 318,352 | 26,273,684 | 158,890 | 26,432,574 |
| 27 | Interest on Customer Deposits | 99,421 | - | 99,421 | - | 99,421 |
| 28 | Other Adjustments | - | - | - | 1,365,849 | 1,365,849 |
| 29 | Total Operation and Maintenance Expense | <u><u>190,334,865</u></u> | <u><u>27,188,399</u></u> | <u><u>217,523,264</u></u> | <u><u>7,189,258</u></u> | <u><u>224,712,522</u></u> |

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2021

| Line No. | Cost Element Description | Normalized HTY | Witness Paloney | | Budgeted | Witness Miller | | Normalized FTY |
|----------|--|---------------------------------------|--------------------|-----------------------------|---------------------------------------|-------------------------|--|---------------------------------------|
| | | Twelve Months Ended November 30, 2020 | Budget Adjustments | Reference (Statement No. 9) | Twelve Months Ended November 30, 2021 | Rate Making Adjustments | Reference (Statement No. 4) (Exhibit 104 Schedule 2) | Twelve Months Ended November 30, 2021 |
| | | (1) | (2) | (3) | (4)=(1)+(2) | (5) | (6) | (7)=(4)+(5) |
| | | \$ | \$ | | \$ | \$ | | \$ |
| | | <u>Exh 4, Sch1, Pg 2</u> | | | <u>Exh 104, Sch1, Pg 5</u> | | | |
| 1 | Labor | 38,012,528 | 828,472 | | 38,841,000 | 504,421 | Exh. 104, Sch. 2, Pg. 1 | 39,345,421 |
| 2 | Incentive Compensation | 1,900,925 | 462,075 | | 2,363,000 | | | 2,363,000 |
| 3 | Pension | 12,701 | (12,701) | | - | | | - |
| 4 | Pension Deferral Amortization | 844,977 | 23.0 | | 845,000 | (23) | Exh. 104, Sch. 2, Pg. 2 | 844,977 |
| 5 | OPEB | - | (1,358,000) | | (1,358,000) | 1,358,000 | Exh. 104, Sch. 2, Pg. 3 | - |
| 6 | Other Employee Benefits | 6,712,213 | 1,368,787 | | 8,081,000 | | | 8,081,000 |
| 7 | Outside Services | 18,736,977 | 8,937,023 | | 27,674,000 | (296,021) | Exh. 104, Sch. 2, Pg. 4 | 27,377,979 |
| 8 | Building Leases | 2,501,440 | (163,440) | | 2,338,000 | 137,855 | Exh. 104, Sch. 2, Pg. 5 | 2,475,855 |
| 9 | Other Rent and Leases | 473,846 | (155,846) | | 318,000 | | | 318,000 |
| 10 | Corporate Insurance | 7,186,459 | 522,541 | | 7,709,000 | | | 7,709,000 |
| 11 | Injuries and Damages | 358,171 | (50,171) | | 308,000 | 56,045 | Exh. 104, Sch. 2, Pg. 7 | 364,045 |
| 12 | Employee Expenses | 1,146,308 | 511,692 | | 1,658,000 | (89,023) | Exh. 104, Sch. 2, Pg. 8 | 1,568,977 |
| 13 | Company Memberships | 599,737 | (29,737) | | 570,000 | (43,544) | Exh. 104, Sch. 2, Pg. 14 | 526,456 |
| 14 | Utilities and Fuel Used in Company Operations | 2,207,819 | 245,181 | | 2,453,000 | (316,095) | Exh. 104, Sch. 2, Pg. 9 | 2,136,905 |
| 15 | Advertising | 524,096 | 283,904 | | 808,000 | (282,834) | Exh. 104, Sch. 2, Pg. 10 | 525,166 |
| 16 | Fleet & Other Clearing | 6,459,757 | (11,757) | | 6,448,000 | | | 6,448,000 |
| 17 | Materials & Supplies | 6,575,513 | (435,513) | | 6,140,000 | (4,174) | Exh. 104, Sch. 2, Pg. 14 | 6,135,826 |
| 18 | Other O&M | 642,041 | 1,075,959 | | 1,718,000 | (1,182,600) | Exh. 104, Sch. 2, Pg. 11 | 535,400 |
| 19 | PUC, OCA, OSBA Fees | 2,008,792 | 253,208 | | 2,262,000 | | | 2,262,000 |
| 20 | NCSC | 58,867,018 | 17,229,982 | | 76,097,000 | (2,590,462) | Exh. 104, Sch. 2, Pg. 12 | 73,506,538 |
| 21 | NCSC OPEB costs Amortization | 90,313 | (313) | | 90,000 | | | 90,000 |
| 22 | Operation and Maintenance Expense from Budget | 155,861,629 | 29,501,371 | | 185,363,000 | (2,748,455) | | 182,614,545 |
| 23 | Rate Case Expense | 1,060,000 | | | 1,060,000 | - | Exh. 104, Sch. 2, Pg. 16 | 1,060,000 |
| 24 | Uncollectible Accounts | 6,606,395 | | | 6,606,395 | 99,434 | Exh. 104, Sch. 2, Pg. 17 | 6,705,829 |
| 25 | Uncollectible Accounts -Unbundled-gas | 752,088 | | | 752,088 | 17,697 | Exh. 104, Sch. 2, Pg. 17 | 769,785 |
| 26 | Total Rider USP | 25,955,332 | | | 25,955,332 | 318,352 | Exh. 104, Sch. 2, Pg. 18 | 26,273,684 |
| 27 | Interest on Customer Deposits | 99,421 | | | 99,421 | | | 99,421 |
| 28 | Other Adjustments | - | | | - | - | | - |
| 29 | Total Operation and Maintenance Expense | 190,334,865 | | | 219,836,236 | (2,312,972) | | 217,523,264 |

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates

FPFTY = Fully Projected Future Test Year TME December 31, 2022

| Line No. | Cost Element Description | Normalized FTY | Witness Paloney | | Budgeted | Witness Miller | | Normalized FPFTY |
|----------|--|---------------------------------------|--------------------|-----------------------------|---------------------------------------|-------------------------|--|---------------------------------------|
| | | Twelve Months Ended November 30, 2021 | Budget Adjustments | Reference (Statement No. 9) | Twelve Months Ended December 31, 2022 | Rate Making Adjustments | Reference (Statement No. 4) (Exhibit 104 Schedule 2) | Twelve Months Ended December 31, 2022 |
| | | (1) | (2) | (3) | (4)=(1)+(2) | (5) | (6) | (7)=(4)+(5) |
| | | \$ | \$ | | \$ | \$ | | \$ |
| | | Exh 104, Sch1, Pg 3 | | | Exh 104, Sch1, Pg 6 | | | |
| 1 | Labor | 39,345,421 | (97,421) | | 39,248,000 | 430,280 | Exh. 104, Sch. 2, Pg. 1 | 39,678,280 |
| 2 | Incentive Compensation | 2,363,000 | 82,000 | | 2,445,000 | | | 2,445,000 |
| 3 | Pension | - | - | | - | | | - |
| 4 | Pension Deferral Amortization | 844,977 | 23 | | 845,000 | (23) | Exh. 104, Sch. 2, Pg. 2 | 844,977 |
| 5 | OPEB | - | (439,000) | | (439,000) | 439,000 | Exh. 104, Sch. 2, Pg. 3 | - |
| 6 | Other Employee Benefits | 8,081,000 | 327,000 | | 8,408,000 | | | 8,408,000 |
| 7 | Outside Services | 27,377,979 | 1,224,021 | | 28,602,000 | (165,321) | Exh. 104, Sch. 2, Pg. 4 | 28,436,679 |
| 8 | Building Leases | 2,475,855 | (122,855) | | 2,353,000 | 77,457 | Exh. 104, Sch. 2, Pg. 5 | 2,430,457 |
| 9 | Other Rent and Leases | 318,000 | 8,000 | | 326,000 | | | 326,000 |
| 10 | Corporate Insurance | 7,709,000 | 456,000 | | 8,165,000 | | | 8,165,000 |
| 11 | Injuries and Damages | 364,045 | (64,045) | | 300,000 | 70,780 | Exh. 104, Sch. 2, Pg. 7 | 370,780 |
| 12 | Employee Expenses | 1,568,977 | 53,023 | | 1,622,000 | (90,670) | Exh. 104, Sch. 2, Pg. 8 | 1,531,330 |
| 13 | Company Memberships | 526,456 | (3,456) | | 523,000 | (44,350) | Exh. 104, Sch. 2, Pg. 14 | 478,650 |
| 14 | Utilities and Fuel Used in Company Operations | 2,136,905 | 393,095 | | 2,530,000 | (321,943) | Exh. 104, Sch. 2, Pg. 9 | 2,208,057 |
| 15 | Advertising | 525,166 | 284,834 | | 810,000 | (284,834) | Exh. 104, Sch. 2, Pg. 10 | 525,166 |
| 16 | Fleet & Other Clearing | 6,448,000 | (14,000) | | 6,434,000 | | | 6,434,000 |
| 17 | Materials & Supplies | 6,135,826 | 23,174 | | 6,159,000 | (4,251) | Exh. 104, Sch. 2, Pg. 14 | 6,154,749 |
| 18 | Other O&M | 535,400 | 35,600 | | 571,000 | | | 571,000 |
| 19 | PUC, OCA, OSBA Fees | 2,262,000 | - | | 2,262,000 | | | 2,262,000 |
| 20 | NCSC | 73,506,538 | 3,787,462 | | 77,294,000 | (433,995) | Exh. 104, Sch. 2, Pg. 12 | 76,860,005 |
| 21 | NCSC OPEB costs Amortization | 90,000 | - | | 90,000 | | | 90,000 |
| 22 | Operation and Maintenance Expense from Budget | 182,614,545 | 5,933,455 | | 188,548,000 | (327,870) | | 188,220,130 |
| 23 | Rate Case Expense | 1,060,000 | | | 1,060,000 | - | Exh. 104, Sch. 2, Pg. 16 | 1,060,000 |
| 24 | Uncollectible Accounts | 6,705,829 | | | 6,705,829 | 46,104 | Exh. 104, Sch. 2, Pg. 17 | 6,751,933 |
| 25 | Uncollectible Accounts -Unbundled-gas | 769,785 | | | 769,785 | 12,830 | Exh. 104, Sch. 2, Pg. 17 | 782,615 |
| 26 | Total Rider USP | 26,273,684 | | | 26,273,684 | 158,890 | Exh. 104, Sch. 2, Pg. 18 | 26,432,574 |
| 27 | Interest on Customer Deposits | 99,421 | | | 99,421 | | | 99,421 |
| 28 | Other Adjustments | - | | | - | 1,365,849 | Exh. 104, Sch. 2, Pg. 19 | 1,365,849 |
| 29 | Total Operation and Maintenance Expense | 217,523,264 | | | 223,456,719 | 1,255,803 | | 224,712,522 |

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2021

| Line No. | Cost Element Description | December | January | February | March | April | May | June | July | August | September | October | November | Total |
|----------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2020 (1) \$000 | 2021 (2) \$000 | 2021 (3) \$000 | 2021 (4) \$000 | 2021 (5) \$000 | 2021 (6) \$000 | 2021 (7) \$000 | 2021 (8) \$000 | 2021 (9) \$000 | 2021 (10) \$000 | 2021 (11) \$000 | 2021 (12) \$000 | 2021 (12) \$000 |
| 1 | Labor | 3,099 | 3,078 | 3,116 | 3,208 | 3,552 | 3,419 | 3,327 | 3,247 | 3,241 | 3,253 | 3,302 | 2,999 | 38,841 |
| 2 | Incentive Compensation | 178 | 197 | 207 | 206 | 201 | 196 | 197 | 209 | 192 | 193 | 190 | 197 | 2,363 |
| 3 | Pension | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Pension Amortization | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 845 |
| 5 | OPEB | (58) | (118) | (116) | (117) | (118) | (119) | (119) | (117) | (119) | (119) | (120) | (119) | (1,358) |
| 6 | Other Employee Benefits | 726 | 575 | 1,034 | 623 | 681 | 483 | 617 | 585 | 689 | 579 | 766 | 723 | 8,081 |
| 7 | Outside Services (Net of Deferred Credits) | 1,636 | 1,458 | 1,388 | 1,791 | 2,101 | 2,712 | 2,827 | 2,830 | 2,825 | 2,741 | 2,908 | 2,457 | 27,674 |
| 8 | Building Leases | 203 | 191 | 208 | 193 | 193 | 197 | 153 | 214 | 197 | 197 | 197 | 197 | 2,338 |
| 9 | Other Rent and Leases | 19 | 55 | 33 | 11 | 25 | 27 | 46 | 19 | 13 | 21 | 27 | 22 | 318 |
| 10 | Corporate Insurance | 525 | 640 | 640 | 640 | 640 | 640 | 641 | 668 | 668 | 668 | 668 | 675 | 7,709 |
| 11 | Injuries and Damages | 33 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 308 |
| 12 | Employee Expenses | 155 | 121 | 194 | 144 | 130 | 137 | 139 | 147 | 138 | 141 | 107 | 105 | 1,658 |
| 13 | Company Memberships | 48 | 98 | 98 | 98 | 39 | 39 | 39 | 36 | 36 | 36 | 1 | 1 | 570 |
| 14 | Utilities and Fuel Used in Company Operations | 177 | 210 | 201 | 203 | 205 | 217 | 213 | 210 | 203 | 199 | 202 | 213 | 2,453 |
| 15 | Advertising | 65 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 808 |
| 16 | Fleet | 542 | 536 | 576 | 498 | 588 | 533 | 514 | 541 | 522 | 563 | 518 | 518 | 6,448 |
| 17 | Materials and Supplies | 462 | 486 | 483 | 529 | 516 | 528 | 482 | 548 | 541 | 530 | 549 | 487 | 6,140 |
| 18 | Other O&M | (52) | 183 | 188 | 105 | 156 | 158 | 167 | 140 | 174 | 184 | 158 | 156 | 1,718 |
| 19 | PUC, OCA, OSBA Fees | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 2,262 |
| 20 | NCSC | 4,276 | 7,755 | 6,597 | 6,797 | 6,871 | 6,266 | 6,406 | 6,156 | 5,900 | 6,727 | 6,172 | 6,175 | 76,097 |
| 21 | NCSC OPEB costs Amortization | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 90 |
| 22 | Operation and Maintenance Expense from Budget | 12,302 | 15,824 | 15,205 | 15,287 | 16,139 | 15,793 | 16,009 | 15,790 | 15,579 | 16,270 | 16,004 | 15,165 | 185,363 |

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FPPTY = Fully Projected Future Test Year TME December 31, 2022

| Line No. | Cost Element Description | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|
| | | 2022 (1) \$000 | 2022 (2) \$000 | 2022 (3) \$000 | 2022 (4) \$000 | 2022 (5) \$000 | 2022 (6) \$000 | 2022 (7) \$000 | 2022 (8) \$000 | 2022 (9) \$000 | 2022 (10) \$000 | 2022 (11) \$000 | 2022 (12) \$000 | 2022 (13)=(1) thru (12) \$000 |
| 1 | Labor | 3,072 | 3,109 | 3,193 | 3,594 | 3,453 | 3,371 | 3,342 | 3,336 | 3,351 | 3,398 | 3,089 | 2,941 | 39,248 |
| 2 | Incentive Compensation | 203 | 213 | 212 | 207 | 202 | 203 | 215 | 198 | 199 | 195 | 203 | 194 | 2,445 |
| 3 | Pension | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Pension Amortization | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 845 |
| 5 | OPEB | (36) | (35) | (36) | (36) | (37) | (37) | (35) | (37) | (37) | (38) | (37) | (38) | (439) |
| 6 | Other Employee Benefits | 615 | 1,102 | 650 | 718 | 504 | 650 | 612 | 728 | 605 | 812 | 765 | 646 | 8,408 |
| 7 | Outside Services (Net of Deferred Credits) | 1,435 | 1,365 | 1,769 | 2,079 | 2,690 | 2,805 | 2,830 | 2,825 | 2,741 | 2,908 | 2,457 | 2,698 | 28,602 |
| 8 | Building Leases | 192 | 209 | 193 | 194 | 198 | 154 | 215 | 199 | 200 | 200 | 200 | 200 | 2,353 |
| 9 | Other Rent and Leases | 55 | 33 | 11 | 25 | 27 | 46 | 19 | 13 | 21 | 27 | 22 | 27 | 326 |
| 10 | Corporate Insurance | 675 | 675 | 675 | 675 | 675 | 673 | 685 | 685 | 685 | 685 | 687 | 687 | 8,165 |
| 11 | Injuries and Damages | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 300 |
| 12 | Employee Expenses | 121 | 194 | 144 | 130 | 137 | 139 | 147 | 138 | 141 | 107 | 105 | 119 | 1,622 |
| 13 | Company Memberships | 98 | 98 | 98 | 39 | 39 | 39 | 36 | 36 | 36 | 1 | 1 | 1 | 523 |
| 14 | Utilities and Fuel Used in Company Operations | 210 | 201 | 203 | 205 | 217 | 213 | 210 | 204 | 199 | 203 | 213 | 251 | 2,530 |
| 15 | Advertising | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 810 |
| 16 | Fleet | 536 | 576 | 498 | 588 | 533 | 514 | 541 | 522 | 563 | 518 | 518 | 528 | 6,434 |
| 17 | Materials and Supplies | 486 | 483 | 529 | 516 | 528 | 482 | 548 | 541 | 530 | 549 | 487 | 481 | 6,159 |
| 18 | Other O&M | 70 | 75 | (8) | 43 | 45 | 54 | 27 | 61 | 71 | 45 | 43 | 45 | 571 |
| 19 | PUC, OCA, OSBA Fees | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 2,262 |
| 20 | NCSC | 6,919 | 6,464 | 6,453 | 6,446 | 6,281 | 6,392 | 6,157 | 6,104 | 6,600 | 6,197 | 6,356 | 6,923 | 77,294 |
| 21 | NCSC OPEB costs Amortization | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 90 |
| 22 | Operation and Maintenance Expense from Budget | 15,011 | 15,122 | 14,944 | 15,782 | 15,853 | 16,059 | 15,907 | 15,912 | 16,262 | 16,167 | 15,468 | 16,062 | 188,548 |

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
 Labor Adjustment Summary (Normal Pay Only)

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|--------------------------------|--|--------------------------|----------------------------|
| <u>FTY Adjustment</u> | | | |
| 1 | FTY Total Labor Adjustment | | 969,642 |
| 2 | O&M Percentage | Budget System O&M Factor | 52.64% |
| 3 | FTY O&M Labor Annualization Adjustment | Ln 1 x Ln 2 | <u>510,423</u> |
| 4 | Lobbying Adjustment | | <u>(6,002)</u> |
| 5 | FTY O&M Labor Adjustment | | <u><u>504,421</u></u> |
| <u>FPFTY Adjustment</u> | | | |
| 6 | FPFTY Total Labor Adjustment | | 839,182 |
| 7 | O&M Percentage | Budget System O&M Factor | 52.01% |
| 8 | FPFTY O&M Labor Annualization Adjustment | Ln 6 x Ln 7 | <u>436,462</u> |
| 9 | Lobbying Adjustment | | <u>(6,182)</u> |
| 10 | FPFTY O&M Labor Adjustment | | <u><u>430,280</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Prepaid Pension Deferral Amortization Adjustment

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

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
 OPEB Adjustment

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|-----------------|---|--------------------------------|----------------------------|
| | <u>FTY Adjustment</u> | | |
| 1 | FTY OPEB Credits Per Budget | Exh. 104, Sch. 1, Pg. 3, Ln. 5 | (1,358,000) |
| 2 | FTY Adjustment to Remove OPEB Credits | | 1,358,000 |
| 3 | FTY Adjusted OPEB | | - |
| | <u>FPFTY Adjustment</u> | | |
| 4 | FPFTY OPEB Credits Per Budget | Exh. 104, Sch. 1, Pg. 4, Ln. 5 | (439,000) |
| 5 | FPFTY Adjustment to Remove OPEB Credits | | 439,000 |
| 6 | FPFTY Adjusted OPEB | | - |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Outside Services Adjustment

| <u>Line No.</u> | <u>Description</u> | | <u>Amount</u> (1) \$ |
|-----------------|---|----------------------------------|----------------------------|
| 1 | HTY Lobbying Adjustment to Outside Services | Exh. 4, Sch. 2, Pg. 8, Ln. 2 | (159,699) |
| 2 | <u>FTY Adjustment</u> | | |
| 3 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 19, Ln. 6 | <u>1.6400%</u> |
| 4 | FTY Lobbying Adjustment to Outside Services 1/ | | (162,318) |
| 5 | FTY Incremental COVID-19 Expense (Non Uncollectible) | | (133,703) |
| 6 | Total FTY Adjustments to Outside Services | | <u><u>(296,021)</u></u> |
| 7 | <u>FPFTY Adjustment</u> | | |
| 8 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 12 | 1.8500% |
| 9 | FPFTY Lobbying Adjustment to Outside Services | | <u><u>(165,321)</u></u> |

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

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22

| Line No. | Lease Number | Type of Property | | | | | | Adjustment |
|----------|--------------|--|---------------|------------|-------------------|-------------------|------------|------------|
| | | | | | | | | \$ |
| 1 | | Total Building Lease expense per Budget (Ex104, Sch 1, Pg 3, Ln 8) | | | | | | 2,338,000 |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | Annual | | | | | |
| 5 | | | <u>Rental</u> | <u>CAM</u> | <u>Charged to</u> | <u>Charged to</u> | <u>Net</u> | |
| 6 | | | (1) | (2) | Other Comp. | A/C 107 | Rental | |
| 7 | | <u>Building Leases</u> | \$ | \$ | \$ | \$ | (5=1-2-3) | \$ |
| 8 | B251 | Uniontown MOD Site | 45,000 | - | 10,778 | 5,790 | 28,431 | |
| 9 | B255 | Charleroi Operating Center | 31,860 | - | 8,583 | 1,734 | 21,543 | |
| 10 | B257 | Gettysburg Fire Training | 12,126 | - | - | - | 12,126 | |
| 11 | B266 | Alpine Point Operating Center | 507,941 | 90,374 | 51,377 | - | 366,191 | |
| 12 | B268 | CPA Headquarters (Canonsburg) | 711,476 | - | 455,058 | - | 256,418 | |
| 13 | B269 | Greencastle MOD | 18,155 | - | 10,342 | - | 7,813 | |
| 14 | B270 | Harrisburg Office | 22,887 | - | 2,233 | - | 20,654 | |
| 15 | B271 | Neville Island | 46,176 | - | - | - | 46,176 | |
| 16 | B276 | Greensburg Weld Training | 35,581 | - | 25,231 | - | 10,350 | |
| 17 | B277 | Connellsville Construction Office | 64,800 | - | 617 | 47,215 | 16,968 | |
| 18 | B279 | York Operating Center | 863,221 | 132,000 | 135,884 | - | 595,338 | |
| 19 | B282 | New Castle MOD | 316,083 | 40,083 | 17,514 | 44,322 | 214,164 | |
| 20 | B283 | South Pittsburgh Construction Office | 50,228 | - | 2,572 | 47,527 | 130 | |
| 21 | B284 | Horning Road Construction Services MOD | 77,400 | - | - | - | 77,400 | |
| 22 | B285 | Cranberry IRP Office | 85,674 | - | 461 | 67,413 | 17,800 | |
| 23 | B288 | Monaca Training Center | 909,768 | 162,568 | 60,615 | - | 686,585 | |
| 24 | B289 | Washington Construction Services Office | 66,898 | - | 580 | 43,973 | 22,344 | |
| 25 | B292 | York Construction MOD | 78,812 | - | - | 63,896 | 14,916 | |
| 26 | B297 | Somerset MOD | 40,704 | - | 2,681 | 9,913 | 28,110 | |
| 27 | B631 | Washington Parking | 3,600 | - | - | - | 3,600 | |
| 28 | | McNeilly Road | 22,800 | - | - | - | 22,800 | |
| 29 | | Canonsburg Storage | 6,000 | - | - | - | 6,000 | |
| 30 | | Subtotal Building Leases | 4,017,190 | 425,024 | 784,526 | 331,784 | 2,475,855 | |
| 31 | | | | | | | | |
| 32 | | Total Annual Building Lease TME 11-30-2021 | | | | | | 2,475,855 |
| 33 | | Total Building Lease Adjustment (Ln 32 less Ln 1) | | | | | | 137,855 |

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22

| Line No. | Lease Number | Type of Property | | | | | | <u>Adjustment</u> |
|----------|--------------|--|---------------|------------|-------------------|-------------------|------------|-------------------|
| | | | | | | | | \$ |
| 1 | | Total Building Lease expense per Budget (Ex104, Sch 1, Pg 4, Ln 8) | | | | | | 2,353,000 |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | <u>Annual</u> | | | | | |
| 5 | | | <u>Rental</u> | <u>CAM</u> | <u>Charged to</u> | <u>Charged to</u> | <u>Net</u> | |
| 6 | | | (1) | (2) | Other Comp. | A/C 107 | Rental | |
| 7 | | <u>Building Leases</u> | \$ | \$ | \$ | \$ | \$ | |
| 8 | B251 | Uniontown MOD Site 1/ | - | - | - | - | - | |
| 9 | B255 | Charleroi Operating Center | 31,860 | - | 8,583 | 1,734 | 21,543 | |
| 10 | B257 | Gettysburg Fire Training | 12,126 | - | - | - | 12,126 | |
| 11 | B266 | Alpine Point Operating Center | 507,941 | 90,374 | 51,377 | - | 366,191 | |
| 12 | B268 | CPA Headquarters (Canonsburg) | 711,476 | - | 455,058 | - | 256,418 | |
| 13 | B269 | Greencastle MOD | 18,155 | - | 10,342 | - | 7,813 | |
| 14 | B270 | Harrisburg Office | 22,887 | - | 2,233 | - | 20,654 | |
| 15 | B271 | Neville Island | 46,176 | - | - | - | 46,176 | |
| 16 | B276 | Greensburg Weld Training | 35,581 | - | 25,231 | - | 10,350 | |
| 17 | B277 | Connellsville Construction Office 1/ | - | - | - | - | - | |
| 18 | B279 | York Operating Center | 863,221 | 132,000 | 135,884 | - | 595,338 | |
| 19 | B282 | New Castle MOD | 316,083 | 40,083 | 17,514 | 44,322 | 214,164 | |
| 20 | B283 | South Pittsburgh Construction Office | 50,228 | - | 2,572 | 47,527 | 130 | |
| 21 | B284 | Horning Road Construction Services MOD | 77,400 | - | - | - | 77,400 | |
| 22 | B285 | Cranberry IRP Office | 85,674 | - | 461 | 67,413 | 17,800 | |
| 23 | B287 | Monaca Training Center | 909,768 | 162,568 | 60,615 | - | 686,585 | |
| 24 | B288 | Washington Construction Services Office | 66,898 | - | 580 | 43,973 | 22,344 | |
| 25 | B289 | York Construction MOD | 78,812 | - | - | 63,896 | 14,916 | |
| 26 | B292 | Somerset MOD | 40,704 | - | 2,681 | 9,913 | 28,110 | |
| 27 | B297 | Washington Parking | 3,600 | - | - | - | 3,600 | |
| 28 | B631 | McNeilly Road | 22,800 | - | - | - | 22,800 | |
| 29 | | Canonsburg Storage | 6,000 | - | - | - | 6,000 | |
| 30 | | Subtotal Building Leases | 3,907,390 | 425,024 | 773,131 | 278,778 | 2,430,457 | |
| 31 | | | | | | | | |
| 32 | | Total Annual Building Lease TME 12-31-2022 | | | | | | 2,430,457 |
| 33 | | Total Building Lease Adjustment (Ln 33 less Ln 1) | | | | | | 77,457 |

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Adjustment to Injuries and Damages

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|--------------------------------|---|----------------------------------|----------------------------|
| 1 | HTY Normalized Injuries and Damages | Exh. 4, Sch. 1, Pg. 2, Ln. 11 | 358,171 |
| <u>FTY Adjustment</u> | | | |
| 2 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 6 | 1.6400% |
| 3 | FTY Incremental Adjustment for Injuries and Damages | Ln 1 x Ln 2 | 5,874 |
| 4 | FTY Injuries and Damages | Ln 1 + Ln 3 | 364,045 |
| 5 | FTY Injuries and Damages Per the Budget Expense | Exh. 104, Sch. 1, Pg. 3, Ln. 11 | 308,000 |
| 6 | FTY Adjustment for Injuries and Damages | Ln 4 - Ln 5 | 56,045 |
| <u>FPFTY Adjustment</u> | | | |
| 7 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 12 | 1.8500% |
| 8 | FPFTY Incremental Adjustment for Injuries and Damages | Ln 4 x Ln 7 | 6,735 |
| 9 | FPFTY Injuries and Damages | Ln 4 + Ln 8 | 370,780 |
| 10 | FPFTY Injuries and Damages Per the Budget Expense | Exh. 104, Sch. 1, Pg. 4, Ln. 11 | 300,000 |
| 11 | FPFTY Adjustment for Injuries and Damages | Ln 9 - Ln 10 | 70,780 |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Adjustment to Employee Expenses

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|--------------------------------|--|----------------------------------|----------------------------|
| 1 | HTY Non-Recoverable Employee Expenses | Exh. 4, Sch. 2, Pg. 12, Ln. 2 | (81,759) |
| 2 | HTY Lobbying Adjustment | Exh. 4, Sch. 2, Pg. 12, Ln. 3 | (5,827) |
| 3 | Total HTY Adjustment to Employee Expenses | | <u>(87,586)</u> |
| <u>FTY Adjustment</u> | | | |
| 4 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 6 | 1.6400% |
| 5 | FTY Non-Recoverable Employee Expenses | Ln 3 x Ln 4 | <u>(1,436)</u> |
| 6 | FTY Adjustment for Non-recoverable Employee Expenses | Ln 3 + Ln 5 | <u><u>(89,023)</u></u> |
| <u>FPFTY Adjustment</u> | | | |
| 7 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 12 | 1.8500% |
| 8 | FPFTY Incremental Non-Recoverable Employee Expenses | Ln 4 x Ln 5 | <u>(1,647)</u> |
| 9 | FPFTY Adjustment for Non-Recoverable Employee Expenses | Ln 4 + Ln 6 | <u><u>(90,670)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Adjustment to Gas Used in Company Operations

| Line No. | Description | Reference | Amount (1) \$ |
|------------------------------------|---|----------------------------------|------------------------------|
| 1 | HTY Gas Used in Company Operations | Exh. 4, Sch. 2, Pg. 14, Ln. 2 | (310,995) |
| <u>FTY Adjustment</u> | | | |
| 2 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 19, Ln. 6 | 1.6400% |
| 3 | FTY Incremental Gas Used in Company Operations | Ln 1 x Ln 2 | <u>(5,100)</u> |
| 4 | FTY Adjustment for Gas Used in Company Operations | Ln 1 + Ln 3 | <u><u>(316,095)</u></u> |
| <u>FPFTY Adjustment</u> | | | |
| 5 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 19, Ln. 12 | 1.8500% |
| 6 | FPFTY Incremental Gas Used in Company Operations | Ln 4 x Ln 5 | <u>(5,848)</u> |
| 7 | FPFTY Adjustment for Gas Used in Company Operations | Ln 4 + Ln 6 | <u><u>(321,943)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Advertising Adjustment

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|-----------------|----------------------------------|-------------------------------|----------------------------|
| 1 | HTY Recoverable Advertising | Exh. 4, Sch. 2, Pg. 15, Ln 27 | 525,166 |
| 2 | <u>FTY Adjustment</u> | | |
| 3 | FTY Recoverable Advertising | | <u>525,166</u> |
| 4 | FTY Advertising Per Budget | | <u>808,000</u> |
| 5 | FTY Adjustment for Advertising | Ln 3 - Ln 4 | <u><u>(282,834)</u></u> |
| 6 | <u>FPFTY Adjustment</u> | | |
| 7 | FPFTY Recoverable Advertising | | <u>525,166</u> |
| 8 | FPFTY Advertising Per Budget | | <u>810,000</u> |
| 9 | FPFTY Adjustment for Advertising | Ln 7 - Ln 8 | <u><u>(284,834)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
NiSource Next Adjustment

| <u>Line No.</u> | <u>Description</u> | <u>Amount</u> (1) \$ |
|-----------------|--|----------------------------|
| | <u>FTY Adjustment</u> | |
| | <u>Adjustment of Remove Non-Recurring Expense</u> | |
| 1 | FTY NiSource NEXT Consulting Adjustment to Other O&M | (1,182,600) |
| 2 | Total FTY Adjustments to Other O&M | <u><u>(1,182,600)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
NCSC
Summary of Adjustments

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|--------------------------------|---------------------------------|----------------------------------|----------------------------|
| <u>FTY Adjustment</u> | | | |
| 1 | Labor Annualization | Exh. 104, Sch. 2, Pg. 13, Ln. 1 | 184,437 |
| 2 | Non-Recoverable & Non-Recurring | Exh. 104, Sch. 2, Pg. 14, Ln. 12 | <u>(2,774,899)</u> |
| 3 | Total FTY Adjustment for NCSC | Ln 1 + Ln 2 | <u><u>(2,590,462)</u></u> |
| <u>FPFTY Adjustment</u> | | | |
| 4 | Labor Annualization | Exh. 104, Sch. 2, Pg. 13, Ln. 2 | 136,435 |
| 5 | Non-Recoverable | Exh. 104, Sch. 2, Pg. 14, Ln. 15 | <u>(570,430)</u> |
| 6 | Total FPFTY Adjustment for NCSC | Ln 4 + Ln 5 | <u><u>(433,995)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
NCSC
Labor Annualization Adjustment

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|-------------------------|--------------------------------------|---------------------------------|----------------------------|
| <u>FTY Adjustment</u> | | | |
| 1 | FTY Labor Annualization Adjustment | 3% of Dec 2020 - Feb 2021 Labor | <u>184,437</u> |
| <u>FPFTY Adjustment</u> | | | |
| 2 | FPFTY Labor Annualization Adjustment | 3% of Jan 2022 - Feb 2022 Labor | <u>136,435</u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
NCSC
Adjustment for Non-Recoverable Items

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|--------------------------------|---|----------------------------------|----------------------------|
| 1 | HTY Adjustments for Non-Recoverable Items: | | |
| 2 | Lobbying Charges | | (35,886) |
| 3 | Advertising | | (95,225) |
| 4 | Charitable Contributions | | (33,374) |
| 5 | Other Non-Recoverable Charges | | (386,547) |
| 6 | HTY Total Adjustment for Non-Recoverable Items | Exh. 4, Sch. 2, Pg. 19, Ln. 11 | <u>(551,032)</u> |
| <u>FTY Adjustment</u> | | | |
| 7 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 6 | 1.6400% |
| 8 | FTY Incremental Adjustment for Non-Recoverable Items | Ln 6 x Ln 7 | <u>(9,037)</u> |
| 9 | FTY Adjustment for Non-Recoverable Items | Ln 6 + Ln 8 | (560,069) |
| 10 | FTY Non-Recurring Expense in Budget - NiSource Next Severance | | (1,900,000) |
| 11 | FTY Incremental COVID-19 Expense (Non Uncollectible) | | (314,830) |
| 12 | FTY Adjustment for Non-Recoverable and Non-Recurring | Ln 9 + Ln 10 + Ln 11 | <u><u>(2,774,899)</u></u> |
| <u>FPFTY Adjustment</u> | | | |
| 13 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 12 | 1.8500% |
| 14 | FPFTY Incremental Adjustment for Non-Recoverable Items | Ln 12 x Ln 13 | (10,361) |
| 15 | FPFTY Adjustment for Non-recoverable Items | Ln 9 + Ln 14 +15 | <u><u>(570,430)</u></u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Other Adjustments to Lobbying

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Amount</u> (1) \$ |
|-----------------------------------|--|----------------------------------|----------------------------|
| 2 | HTY Adjustment to Company Memberships | Exh. 4, Sch. 2, Pg. 13, Ln 32 | (42,842) |
| 3 | HTY Adjustment to Materials and Supplies | Exh. 4, Sch. 2, Pg. 16, Ln 2 | (4,107) |
| <u>FTY Adjustment 1/</u> | | | |
| 4 | 2021 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 6 | 1.6400% |
| 6 | FTY Adjustment to Company Memberships | (Ln 2 x Ln 4) + Ln 2 | <u>(43,544)</u> |
| 7 | FTY Adjustment to Materials and Supplies | (Ln 3 x Ln 4) + Ln 3 | <u>(4,174)</u> |
| <u>FPFTY Adjustment 1/</u> | | | |
| 8 | 2022 Average Inflation Index | Exh. 104, Sch. 2, Pg. 20, Ln. 12 | 1.8500% |
| 10 | FPFTY Adjustment to Company Memberships | (Ln 6 x Ln 8) + Ln 6 | <u>(44,350)</u> |
| 11 | FPFTY Adjustment to Materials and Supplies | (Ln 7 x Ln 8) + Ln 7 | <u>(4,251)</u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Rate Case Expense

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Adjustment To Uncollectible Accounts Expense

| Line No. | Description | Detail (1) \$ | Adjustment (2) \$ | Base Rate Uncoll (3) \$ | Unbundled Uncoll (4) \$ |
|--------------------------------|---|---------------------|-------------------------|----------------------------------|----------------------------------|
| <u>FTY Adjustment</u> | | | | | |
| 1 | Normal Charge-Offs Recovered Through Base Rates (DIS Billed) | | | | |
| 2 | Total Annualized DIS Revenue | 605,608,985 | | | |
| 3 | <u>Adjustments to Annualized Revenue:</u> | | | | |
| 4 | CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 24 | 26,792,062 | | | |
| 5 | Annualized DIS Revenue adjusted (Ln 2 - Ln 4) | 578,816,923 | | | |
| 6 | Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26), Ln. 10) | 0.0129153 | | | |
| 7 | Total Annualized DIS Uncollectible Accounts | 7,475,614 | 7,475,614 | | |
| 8 | Total FTY Annualized DIS & GMB/GTS Uncollectible Expense | | 7,475,614 | 6,705,829 | 769,785 [1] |
| 9 | Total Uncollectible | | 7,358,483 | 6,606,395 | 752,088 |
| 10 | Total Per HTY | | 7,358,483 | 6,606,395 | 752,088 |
| 11 | Total FTY Adjustments for Uncollectible Expense | | 117,131 | 99,434 | 17,697 |
| <u>FPFTY Adjustment</u> | | | | | |
| 12 | Normal Charge-Offs Recovered Through Base Rates (DIS Billed) | | | | |
| 13 | Total Annualized DIS Revenue | 608,825,180 | | | |
| 14 | <u>Adjustments to Annualized Revenue:</u> | | | | |
| 15 | CAP Revenue Exh. 103, Sch. 1, Pg. 13, Ln. 24 | 25,445,115 | | | |
| 16 | Annualized DIS Revenue adjusted (Ln 13 - Ln 15) | 583,380,065 | | | |
| 17 | Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26) | 0.0129153 | | | |
| 18 | Total Annualized DIS Uncollectible Accounts | 7,534,548 | 7,534,548 | | |
| 19 | Total FPFTY Annualized DIS & GMB/GTS Uncollectible Expense | | 7,534,548 | 6,751,933 | 782,615 [2] |
| 20 | Total Uncollectible | | 7,475,614 | 6,705,829 | 769,785 |
| 21 | Total Per FTY | | 7,475,614 | 6,705,829 | 769,785 |
| 22 | Total FPFTY Adjustments for Uncollectible Expense | | 58,934 | 46,104 | 12,830 |

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

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

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Riders Adjustment

| Line No. | Description | Reference | Total Rider USP Amount (1) \$ |
|-----------------|--|---------------------------------|--|
| | <u>FTY Adjustment</u> | | |
| 1 | Total Per HTY | Exh. 104, Sch. 1, Pg. 3, Ln. 26 | 25,955,332 |
| 2 | Total Proforma Future Test Year _/1 | | <u>26,273,684</u> |
| 3 | | | <u><u>318,352</u></u> |
| | <u>FPFTY Adjustment</u> | | |
| 4 | Total Per FTY | Exh. 104, Sch. 1, Pg. 4, Ln. 26 | 26,273,684 |
| 5 | Total Fully Projected Future Test Year _/2 | | <u>26,432,574</u> |
| 6 | | | <u><u>158,890</u></u> |

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

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

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
COVID-19 Uncollectible Deferral Amortization

| Line No. | <u>Description</u> | <u>2020</u> (1) | <u>Deferral</u> <u>Amount</u> (2) \$ |
|----------|---|--------------------|---|
| | <u>FPFTY Adjustments</u> | | \$ |
| | <u>2020 COVID-19 Deferral of Uncollectible Expense</u> | | |
| 1 | | June | 138,640 |
| 2 | | July | 368,903 |
| 3 | | August | 635,426 |
| 4 | | September | 114,370 |
| 5 | | October | 265,329 |
| 6 | | November | 759,410 |
| 7 | | December | <u>3,297,167</u> |
| 8 | Total 2020 COVID-19 Deferral of Uncollectible Expense | | 5,579,245 |
| 9 | Amortization period in years | | <u>5</u> |
| 10 | Annual Amortization Expense for COVID-19 Uncollectible Deferral | | \$ 1,115,849 |
| 11 | <u>FPFTY Additional O&M Expense for Safety Management Systems (SMS)</u> | | <u>\$ 250,000</u> |
| 12 | Total Other Adjustments to the FPFTY | | <u>\$ 1,365,849</u> |

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Inflation Adjustment Percent Calculation

| Line No. | Description | Calendar Quarter | 2020 GDP Deflator (1) | 2021 GDP Deflator (2) |
|-----------------|---|--------------------------------|---------------------------------|---------------------------------|
| | <u>FTY</u> | | | |
| 1 | Forecast | I | 1.1341% | 1.1475% |
| 2 | Forecast | II | 1.1282% | 1.1521% |
| 3 | Forecast | III | 1.1384% | 1.1573% |
| 4 | Forecast | IV | 1.1441% | <u>1.1624%</u> |
| 5 | | Average | <u>1.1362%</u> | 1.1548% |
| 6 | Annual Inflation Rate to adjust to Future Test Year = Ln 5 Column 2 / Ln 5 Column 1 | | | <u>1.64%</u> |
| | | <u>Calendar Quarter</u> | <u>2021 GDP Deflator</u> | <u>2022 GDP Deflator</u> |
| | <u>FPFTY</u> | | | |
| 7 | Forecast | I | 1.1475% | 1.1678% |
| 8 | Forecast | II | 1.1521% | 1.1733% |
| 9 | Forecast | III | 1.1573% | 1.1789% |
| 10 | Forecast | IV | 1.1624% | <u>1.1849%</u> |
| 11 | | Average | <u>1.1548%</u> | 1.1762% |
| 12 | Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln 11 Column 2 / Ln 11 Column 1 | | | <u>1.85%</u> |

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

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

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

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2020 and Future Test Year November 30, 2021
and Fully Projected Future Test Year Twelve Months Ending December 31, 2022

| <u>Cost Element</u> | <u>Twelve Months Ended</u> | | |
|---|----------------------------|--------------------------|--------------------------|
| | <u>Exhibit 104</u> | | |
| | <u>November 30, 2020</u> | <u>November 30, 2021</u> | <u>December 31, 2022</u> |
| | (1) | (2) | (3) |
| | \$ | \$ | \$ |
| Labor | 38,012,528 | 39,345,421 | 39,678,280 |
| Incentive Compensation | 1,900,925 | 2,363,000 | 2,445,000 |
| Pension | 12,701 | - | - |
| Prepaid Pension Deferral Amortization | 844,977 | 844,977 | 844,977 |
| OPEB | - | - | - |
| Other Employee Benefits | 6,712,213 | 8,081,000 | 8,408,000 |
| Outside Services | 18,736,977 | 27,377,979 | 28,436,679 |
| Building Leases | 2,501,440 | 2,475,855 | 2,430,457 |
| Other Rent and Leases | 473,846 | 318,000 | 326,000 |
| Corporate Insurance | 7,186,459 | 7,709,000 | 8,165,000 |
| Injuries and Damages | 358,171 | 364,045 | 370,780 |
| Employee Expenses | 1,146,308 | 1,568,977 | 1,531,330 |
| Company Memberships | 599,737 | 526,456 | 478,650 |
| Utilities and Fuel Used in Company Operations | 2,207,819 | 2,136,905 | 2,208,057 |
| Advertising | 524,096 | 525,166 | 525,166 |
| Fleet & Other Clearing | 6,459,757 | 6,448,000 | 6,434,000 |
| Materials & Supplies | 6,575,513 | 6,135,826 | 6,154,749 |
| Other O&M | 642,041 | 535,400 | 571,000 |
| PUC, OCA, OSBA Fees | 2,008,792 | 2,262,000 | 2,262,000 |
| NCSC | 58,867,018 | 73,506,538 | 76,860,005 |
| NCSC OPEB costs Amortization | 90,313 | 90,000 | 90,000 |
| Rate Case Expense | 1,060,000 | 1,060,000 | 1,060,000 |
| Uncollectible Accounts | 6,606,395 | 6,705,829 | 6,751,933 |
| Uncollectible Accounts -Unbundled-gas | 752,088 | 769,785 | 782,615 |
| Total Rider USP | 25,955,332 | 26,273,684 | 26,432,574 |
| Interest on Customer Deposits | 99,421 | 99,421 | 99,421 |
| Other Adjustments | - | - | 1,365,849 |
| Total Operation and Maintenance Expense | <u>190,334,865</u> | <u>217,523,264</u> | <u>224,712,522</u> |
| Per Exhibit No. 104, Schedule No.1, Page 2, Line 29 | <u>190,334,865</u> | <u>217,523,264</u> | <u>224,712,522</u> |

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

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

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

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

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

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

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

Response:

For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2020, 2019 and 2018, refer to Exhibit 4, Schedule 8.

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

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

Response:

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

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

33. Provide a labor productivity schedule.

Response:

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

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

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

Response:

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2020, 2019, and 2018.

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

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

Response:

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

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

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

Refer to Exhibit 4, Schedule No. 16.

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

Response:

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

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

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

Response:

See Exhibit No. 4, Schedule No. 16.

EXHIBIT 105

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2021

| | \$ |
|--|--------------------------|
| Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2021 | 90,875,177 |
| Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2021 | <u>4,729,294</u> |
| Total | <u>95,604,471</u> |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2021

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF NOVEMBER 30, 2021 (3) | BOOK RESERVE (4) | FUTURE BOOK ACCRUAL (5) | CALCULATED ANNUAL ACCRUAL | | COMPOSITE REMAINING LIFE (8)=(5)/(6) | |
|----------------------------------|---|-----------------------|--|---------------------|----------------------------|---------------------------|---------------------|---|------|
| | | | | | | AMOUNT (6) | RATE (7)=(6)/(3) | | |
| DEPRECIABLE PLANT | | | | | | | | | |
| UNDERGROUND STORAGE PLANT | | | | | | | | | |
| 350.2 | RIGHTS OF WAY | SQUARE | * | 1,932 | 1,931 | 1 | 0 | - | - |
| 351 | COMPRESSOR STATION STRUCTURES | 65-R2.5 | * | 3,250,037 | 2,315,172 | 934,865 | 262,276 | 8.07 | 3.6 |
| WELLS | | | | | | | | | |
| 352 | CONSTRUCTION | SQUARE | * | 738,941 | 738,926 | 15 | 4 | - | 3.8 |
| 352 | EQUIPMENT | 50-S2.5 | * | 168,032 | 168,032 | 0 | 0 | - | - |
| | <i>TOTAL ACCOUNT 352</i> | | | 906,973 | 906,958 | 15 | 4 | | |
| 352.1 | STORAGE LEASEHOLDS AND RIGHTS | SQUARE | * | 206,941 | 206,932 | 9 | 3 | - | 3.0 |
| 353 | LINES | 50-S1.5 | * | 389,345 | 388,857 | 488 | 146 | 0.04 | 3.3 |
| 354 | COMPRESSOR STATION EQUIPMENT | 55-R2.5 | * | 948,177 | 820,261 | 127,916 | 36,118 | 3.81 | 3.5 |
| 355 | MEASURING AND REGULATING EQUIPMENT | 37-R1.5 | * | 104,477 | 104,477 | 0 | 0 | - | - |
| | <i>TOTAL UNDERGROUND STORAGE PLANT</i> | | | 5,807,882 | 4,744,588 | 1,063,294 | 298,547 | 5.14 | |
| DISTRIBUTION PLANT | | | | | | | | | |
| LAND AND LAND RIGHTS | | | | | | | | | |
| 374.4 | LAND RIGHTS | 70-R2.5 | | 3,691,925 | 845,600 | 2,846,325 | 61,806 | 1.67 | 46.1 |
| 374.5 | RIGHTS OF WAY | 80-S4 | | 3,233,171 | 1,792,134 | 1,441,037 | 34,951 | 1.08 | 41.2 |
| | <i>TOTAL ACCOUNT 374</i> | | | 6,925,097 | 2,637,734 | 4,287,362 | 96,757 | 1.40 | |
| STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 375.3 | MEASURING AND REGULATING | 60-R1 | | 5,935,979 | 1,444,261 | 4,491,718 | 130,802 | 2.20 | 34.3 |
| 375.6 | INDUSTRIAL MEASURING AND REGULATING | 55-R1 | | 86,228 | 75,446 | 10,782 | 525 | 0.61 | 20.5 |
| 375.7 | OTHER DISTRIBUTION SYSTEMS | | | | | | | | |
| | DISTRIBUTION SYSTEM STRUCTURES | 90-R1.5 | * | 24,400,947 | 3,067,318 | 21,333,630 | 719,259 | 2.95 | 29.7 |
| | OTHER BUILDINGS | 35-R2 | | 2,795,494 | 714,161 | 2,081,333 | 91,802 | 3.28 | 22.7 |
| | <i>TOTAL ACCOUNT 375.70</i> | | | 27,196,441 | 3,781,479 | 23,414,963 | 811,061 | 2.98 | 28.9 |
| 375.8 | COMMUNICATION | 45-R3 | | 16,515 | 8,259 | 8,256 | 358 | 2.17 | 23.1 |
| | <i>TOTAL ACCOUNT 375</i> | | | 33,235,163 | 5,309,445 | 27,925,719 | 942,746 | 2.84 | |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2021

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF NOVEMBER 30, 2021 (3) | BOOK RESERVE (4) | FUTURE BOOK ACCRUAL (5) | CALCULATED ANNUAL ACCRUAL | | COMPOSITE REMAINING LIFE (8)=(5)/(6) | |
|----------------------|--|--------------------------|--|------------------------|----------------------------------|------------------------------|---------------------|---|------|
| | | | | | | AMOUNT (6) | RATE (7)=(6)/(3) | | |
| 376 | MAINS | | | | | | | | |
| | CAST IRON | 71-R1 | * | 145,838 | 110,653 | 35,185 | 9,168 | 6.29 | 3.8 |
| | BARE STEEL | 71-R1 | * | 51,888,937 | 34,810,737 | 17,078,200 | 2,016,336 | 3.89 | 8.5 |
| | OTHER | 71-R1 | | <u>2,129,009,705</u> | <u>257,443,741</u> | <u>1,871,565,964</u> | <u>46,100,766</u> | 2.17 | 40.6 |
| | TOTAL ACCOUNT 376 | | | 2,181,044,480 | 292,365,131 | 1,888,679,349 | 48,126,270 | 2.21 | |
| 378 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 45-O1 | | 126,103,757 | 20,581,541 | 105,522,216 | 4,809,836 | 3.81 | 21.9 |
| 379.1 | MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE | 35-S2 | | 135,967 | 54,214 | 81,753 | 9,007 | 6.62 | 9.1 |
| 380 | SERVICES | | | | | | | | |
| | BARE STEEL | 50-R0.5 | * | 568,799 | 428,787 | 140,012 | 19,407 | 3.41 | 7.2 |
| | OTHER | 50-R0.5 | | <u>694,553,782</u> | <u>137,978,763</u> | <u>556,575,019</u> | <u>21,026,838</u> | 3.03 | 26.5 |
| | TOTAL ACCOUNT 380 | | | 695,122,581 | 138,407,550 | 556,715,031 | 21,046,245 | 3.03 | |
| 381 | METERS | 44-S1 | | 41,638,536 | 17,845,972 | 23,792,564 | 994,418 | 2.39 | 23.9 |
| 381 | METERS - AMR | 15-S2.5 | | 24,820,376 | 17,041,116 | 7,779,260 | 1,393,760 | 5.62 | 5.6 |
| 382 | METER INSTALLATIONS | 55-R3 | | 42,452,171 | 15,035,037 | 27,417,134 | 796,701 | 1.88 | 34.4 |
| 383 | HOUSE REGULATORS AND INSTALLATIONS | 45-S2 | | 18,993,074 | 7,831,229 | 11,161,845 | 386,985 | 2.04 | 28.8 |
| 385 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS | 30-R0.5 | | 7,811,446 | 2,422,503 | 5,388,943 | 409,593 | 5.24 | 13.2 |
| | OTHER EQUIPMENT | | | | | | | | |
| 387 | GENERAL | 32-R0.5 | | 136,698 | 78,374 | 58,324 | 4,125 | 3.02 | 14.1 |
| 387.4 | COMMUNICATION EQUIPMENT | 25-R2 | | 11,443,998 | 2,808,645 | 8,635,353 | 544,705 | 4.76 | 15.9 |
| 387.5 | GPS EQUIPMENT | 10-S3 | | <u>2,201,372</u> | <u>1,551,363</u> | <u>650,009</u> | <u>208,260</u> | 9.46 | 3.1 |
| | TOTAL ACCOUNT 387 | | | <u>13,782,068</u> | <u>4,438,382</u> | <u>9,343,686</u> | <u>757,090</u> | 5.49 | |
| | TOTAL DISTRIBUTION PLANT | | | 3,192,064,715 | 523,969,854 | 2,668,094,862 | 79,769,408 | 2.50 | |
| GENERAL PLANT | | | | | | | | | |
| 390.1 | STRUCTURES AND IMPROVEMENTS - COMMUNICATION | 45-R2 | | 49,821 | 49,821 | 0 | 0 | - | - |
| | OFFICE FURNITURE AND EQUIPMENT | | | | | | | | |
| 391.1 | FURNITURE | 20-SQ | | 2,285,833 | 1,137,743 | 1,148,090 | 86,259 | 3.77 | 13.3 |
| 391.11 | EQUIPMENT | 15-SQ | | 91,304 | 47,228 | 44,076 | 5,834 | 6.39 | 7.6 |
| 391.12 | INFORMATION SYSTEMS | 5-SQ | | <u>2,692,531</u> | <u>2,174,689</u> | <u>517,842</u> | <u>392,310</u> | 14.57 | 1.3 |
| | TOTAL ACCOUNT 391 | | | 5,069,668 | 3,359,660 | 1,710,008 | 484,403 | 9.55 | |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2021

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST | BOOK | FUTURE | CALCULATED | | COMPOSITE |
|-----------------------------------|--|--------------------------|-----------------------------------|--------------------|------------------------|---------------------------------|------------------------------------|----------------------------------|
| | | | AS OF NOVEMBER 30, 2021 (3) | RESERVE (4) | BOOK ACCRUAL (5) | ANNUAL ACCRUAL AMOUNT (6) | RATE (7)=(6)/(3) (8)=(5)/(6) | REMAINING LIFE (8)=(5)/(6) |
| 392 | TRANSPORTATION EQUIPMENT - TRAILERS | 15-SQ | 25,617 | 23,135 | 2,482 | 343 | 1.34 | 7.2 |
| 394 | TOOLS, SHOP AND GARAGE EQUIPMENT | 25-SQ | 18,382,788 | 7,626,712 | 10,756,076 | 641,622 | 3.49 | 16.8 |
| 395 | LABORATORY EQUIPMENT | 20-SQ | 266,039 | 83,221 | 182,818 | 13,871 | 5.21 | 13.2 |
| 396 | POWER OPERATED EQUIPMENT | 13-L2 | 948,698 | 896,018 | 52,680 | 16,758 | 1.77 | 3.1 |
| 397.5 | COMMUNICATION EQUIPMENT - TELEMETERING | 19-R2.5 | 1,677,225 | 659,240 | 1,017,985 | 73,354 | 4.37 | 13.9 |
| 398 | MISCELLANEOUS EQUIPMENT | 15-SQ | 953,270 | 478,581 | 474,689 | 57,955 | 6.08 | 8.2 |
| TOTAL GENERAL PLANT | | | 27,373,127 | 13,176,388 | 14,196,738 | 1,288,306 | 4.71 | |
| SUBTOTAL DEPRECIABLE PLANT | | | 3,225,245,724 | 541,890,830 | 2,683,354,894 | 81,356,261 | 2.52 | |
| AMORTIZABLE PLANT | | | | | | | | |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | | 32,302,003 | 17,029,312 | 15,272,691 | 5,791,961 | ** | |
| 303.6 | MISCELLANEOUS INTANGIBLE PLANT - CLOUD | | 9,051,102 | 1,291,101 | 7,760,001 | 2,127,422 | ** | |
| 362.1 | ENVIRONMENTAL REMEDIATION | | | (151,290) | | | | |
| 375.71 | STRUCTURES AND IMPROVEMENTS - LEASED | | 5,607,226 | 2,501,391 | 3,105,835 | 1,599,533 | ** | |
| SUBTOTAL AMORTIZABLE PLANT | | | 46,960,331 | 20,670,514 | 26,138,527 | 9,518,916 | | |
| NONDEPRECIABLE PLANT | | | 3,533,241 | 234,731 | | | | |
| TOTAL GAS PLANT | | | 3,275,739,295 | 562,796,075 | 2,709,493,421 | 90,875,177 | | |

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

| <u>Year</u> | <u>Cost of Removal</u> \$ | <u>Gross Salvage</u> \$ | <u>Net Salvage</u> \$ |
|-------------|----------------------------------|--------------------------------|------------------------------|
| 2016 | 4,171,396 | 271,675 | (3,899,721) |
| 2017 | 3,900,213 | 35,806 | (3,864,407) |
| 2018 | 5,232,727 | 204,219 | (5,028,508) |
| 2019 | 5,398,454 | 607 | (5,397,848) |
| 2020 | <u>5,455,990</u> | <u>0</u> | <u>(5,455,990)</u> |
| Total | 24,158,780 | 512,306 | (23,646,474) |

Five Year Amortization of Negative Net Salvage **(4,729,294)**

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2022

| | \$ |
|--|---------------------------|
| Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2022 | 104,810,628 |
| Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2022 | <u>5,159,700</u> |
| Total | <u>109,970,328</u> |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2022

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF DECEMBER 31, 2022 (3) | BOOK RESERVE (4) | FUTURE BOOK ACCRUAL (5) | CALCULATED ANNUAL ACCRUAL | | COMPOSITE REMAINING LIFE (8)=(5)/(6) | |
|----------------------------------|---|--------------------------|--|------------------------|----------------------------------|------------------------------|---------------------|---|-------------|
| | | | | | | AMOUNT (6) | RATE (7)=(6)/(3) | | |
| DEPRECIABLE PLANT | | | | | | | | | |
| UNDERGROUND STORAGE PLANT | | | | | | | | | |
| 350.2 | RIGHTS OF WAY | SQUARE | * | 1,932 | 1,931 | 1 | 0 | - | - |
| 351 | COMPRESSOR STATION STRUCTURES | 65-R2.5 | * | 3,250,037 | 2,603,950 | 646,087 | 259,722 | 7.99 | 2.5 |
| WELLS | | | | | | | | | |
| 352 | CONSTRUCTION | SQUARE | * | 738,941 | 738,926 | 15 | 6 | - | 2.5 |
| 352 | EQUIPMENT | 50-S2.5 | * | 168,032 | 168,032 | 0 | 0 | - | - |
| | <i>TOTAL ACCOUNT 352</i> | | | <u>906,973</u> | <u>906,958</u> | <u>15</u> | <u>6</u> | | |
| 352.1 | STORAGE LEASEHOLDS AND RIGHTS | SQUARE | * | 206,941 | 206,932 | 9 | 4 | - | 2.2 |
| 353 | LINES | 50-S1.5 | * | 389,345 | 389,211 | 134 | 54 | 0.01 | 2.5 |
| 354 | COMPRESSOR STATION EQUIPMENT | 55-R2.5 | * | 948,177 | 859,397 | 88,780 | 35,852 | 3.78 | 2.5 |
| 355 | MEASURING AND REGULATING EQUIPMENT | 37-R1.5 | * | 104,477 | 104,477 | 0 | 0 | - | - |
| | <i>TOTAL UNDERGROUND STORAGE PLANT</i> | | | 5,807,882 | 5,072,856 | 735,026 | 295,638 | 5.09 | |
| DISTRIBUTION PLANT | | | | | | | | | |
| LAND AND LAND RIGHTS | | | | | | | | | |
| 374.4 | LAND RIGHTS | 70-R2.5 | | 3,946,891 | 892,472 | 3,054,419 | 66,145 | 1.68 | 46.2 |
| 374.5 | RIGHTS OF WAY | 80-S4 | | 3,233,171 | 1,829,962 | 1,403,209 | 34,846 | 1.08 | 40.3 |
| | <i>TOTAL ACCOUNT 374</i> | | | <u>7,180,062</u> | <u>2,722,434</u> | <u>4,457,628</u> | <u>100,991</u> | <u>1.41</u> | |
| STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 375.3 | MEASURING AND REGULATING | 60-R1 | | 6,435,286 | 1,544,869 | 4,890,417 | 142,760 | 2.22 | 34.3 |
| 375.6 | INDUSTRIAL MEASURING AND REGULATING | 55-R1 | | 86,228 | 76,129 | 10,099 | 500 | 0.58 | 20.2 |
| 375.7 | OTHER DISTRIBUTION SYSTEMS | | | | | | | | |
| | DISTRIBUTION SYSTEM STRUCTURES | 90-R1.5 | * | 29,634,018 | 3,908,698 | 25,725,319 | 853,430 | 2.88 | 30.1 |
| | OTHER BUILDINGS | 35-R2 | | 3,133,253 | 785,235 | 2,348,018 | 104,091 | 3.32 | 22.6 |
| | <i>TOTAL ACCOUNT 375.70</i> | | | <u>32,767,271</u> | <u>4,693,933</u> | <u>28,073,337</u> | <u>957,521</u> | <u>2.92</u> | <u>29.3</u> |
| 375.8 | COMMUNICATION | 45-R3 | | 16,515 | 8,647 | 7,868 | 355 | 2.15 | 22.2 |
| | <i>TOTAL ACCOUNT 375</i> | | | <u>39,305,300</u> | <u>6,323,578</u> | <u>32,981,721</u> | <u>1,101,136</u> | <u>2.80</u> | |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2022

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST | BOOK | FUTURE | CALCULATED ANNUAL ACCRUAL | | COMPOSITE |
|----------------------|---|-----------------------|-----------------------------------|--------------------|------------------------|---------------------------|---------------------|----------------------------------|
| | | | AS OF DECEMBER 31, 2022 (3) | RESERVE (4) | BOOK ACCRUAL (5) | AMOUNT (6) | RATE (7)=(6)/(3) | REMAINING LIFE (8)=(5)/(6) |
| 376 | MAINS | | | | | | | |
| | CAST IRON | 71-R1 | 96,846 | 76,333 | 20,513 | 7,139 | 7.37 | 2.9 |
| | BARE STEEL | 71-R1 | 38,527,426 | 27,412,916 | 11,114,510 | 1,475,713 | 3.83 | 7.5 |
| | OTHER | 71-R1 | 2,400,347,454 | 289,023,479 | 2,111,323,975 | 52,013,784 | 2.17 | 40.6 |
| | TOTAL ACCOUNT 376 | | 2,438,971,727 | 316,512,728 | 2,122,458,998 | 53,496,636 | 2.19 | |
| 378 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 45-O1 | 134,191,532 | 25,121,218 | 109,070,314 | 4,784,514 | 3.57 | 22.8 |
| 379.1 | MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE | 35-S2 | 135,967 | 80,501 | 55,466 | 6,350 | 4.67 | 8.7 |
| 380 | SERVICES | | | | | | | |
| | BARE STEEL | 50-R0.5 | 237,545 | 181,111 | 56,434 | 8,572 | 3.61 | 6.6 |
| | OTHER | 50-R0.5 | 790,211,674 | 151,081,036 | 639,130,638 | 24,320,101 | 3.08 | 26.3 |
| | TOTAL ACCOUNT 380 | | 790,449,219 | 151,262,147 | 639,187,072 | 24,328,673 | 3.08 | |
| 381 | METERS | 44-S1 | 42,969,485 | 18,744,299 | 24,225,186 | 1,014,435 | 2.36 | 23.9 |
| 381 | METERS - AMR | 15-S2.5 | 25,088,513 | 18,559,238 | 6,529,275 | 1,263,887 | 5.04 | 5.2 |
| 382 | METER INSTALLATIONS | 55-R3 | 44,125,106 | 15,717,025 | 28,408,081 | 828,665 | 1.88 | 34.3 |
| 383 | HOUSE REGULATORS AND INSTALLATIONS | 45-S2 | 20,000,027 | 8,144,134 | 11,855,893 | 413,230 | 2.07 | 28.7 |
| 385 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS | 30-R0.5 | 8,980,037 | 2,828,185 | 6,151,852 | 447,861 | 4.99 | 13.7 |
| | OTHER EQUIPMENT | | | | | | | |
| 387 | GENERAL | 32-R0.5 | 136,698 | 82,846 | 53,852 | 3,812 | 2.79 | 14.1 |
| 387.4 | COMMUNICATION EQUIPMENT | 25-R2 | 11,443,998 | 3,400,839 | 8,043,159 | 520,824 | 4.55 | 15.4 |
| 387.5 | GPS EQUIPMENT | 10-S3 | 2,201,372 | 1,776,967 | 424,405 | 164,118 | 7.46 | 2.6 |
| | TOTAL ACCOUNT 387 | | 13,782,068 | 5,260,652 | 8,521,416 | 688,754 | 5.00 | |
| | TOTAL DISTRIBUTION PLANT | | 3,565,179,043 | 571,276,139 | 2,993,902,902 | 88,475,132 | 2.48 | |
| GENERAL PLANT | | | | | | | | |
| 390.1 | STRUCTURES AND IMPROVEMENTS - COMMUNICATION | 45-R2 | 49,821 | 49,821 | 0 | 0 | - | - |
| | OFFICE FURNITURE AND EQUIPMENT | | | | | | | |
| 391.1 | FURNITURE | 20-SQ | 2,023,148 | 961,656 | 1,061,492 | 86,805 | 4.29 | 12.2 |
| 391.11 | EQUIPMENT | 15-SQ | 91,304 | 53,548 | 37,756 | 5,827 | 6.38 | 6.5 |
| 391.12 | INFORMATION SYSTEMS | 5-SQ | 367,127 | 151,198 | 215,929 | 136,731 | 37.24 | 1.6 |
| | TOTAL ACCOUNT 391 | | 2,481,578 | 1,166,402 | 1,315,177 | 229,363 | 9.24 | |

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2022

| Acct No. | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST | BOOK | FUTURE | CALCULATED ANNUAL ACCRUAL | | COMPOSITE |
|----------|--|-----------------------|-----------------------------------|--------------------|------------------------|---------------------------|---------------------|----------------------------------|
| | | | AS OF DECEMBER 31, 2022 (3) | RESERVE (4) | BOOK ACCRUAL (5) | AMOUNT (6) | RATE (7)=(6)/(3) | REMAINING LIFE (8)=(5)/(6) |
| 392 | TRANSPORTATION EQUIPMENT - TRAILERS | 15-SQ | 25,617 | 20,483 | 5,134 | 983 | 3.84 | 5.2 |
| 394 | TOOLS, SHOP AND GARAGE EQUIPMENT | 25-SQ | 17,712,799 | 5,212,486 | 12,500,313 | 715,597 | 4.04 | 17.5 |
| 395 | LABORATORY EQUIPMENT | 20-SQ | 264,921 | 97,116 | 167,805 | 13,754 | 5.19 | 12.2 |
| 396 | POWER OPERATED EQUIPMENT | 13-L2 | 948,698 | 886,544 | 62,154 | 21,631 | 2.28 | 2.9 |
| 397.5 | COMMUNICATION EQUIPMENT - TELEMETERING | 19-R2.5 | 2,921,117 | 619,299 | 2,301,818 | 171,822 | 5.88 | 13.4 |
| 398 | MISCELLANEOUS EQUIPMENT | 15-SQ | 944,905 | 532,483 | 412,422 | 57,834 | 6.12 | 7.1 |
| | TOTAL GENERAL PLANT | | 25,349,457 | 8,584,634 | 16,764,823 | 1,210,984 | 4.78 | |
| | SUBTOTAL DEPRECIABLE PLANT | | 3,596,336,382 | 584,933,629 | 3,011,402,751 | 89,981,754 | 2.50 | |
| | AMORTIZABLE PLANT | | | | | | | |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | | 41,466,796 | 19,407,265 | 22,059,531 | 8,028,425 | ** | |
| 303.6 | MISCELLANEOUS INTANGIBLE PLANT - CLOUD | | 21,794,965 | 4,841,549 | 16,953,416 | 4,444,857 | ** | |
| 362.1 | ENVIRONMENTAL REMEDIATION | | | (84,044) | | | | |
| 375.71 | STRUCTURES AND IMPROVEMENTS - LEASED | | 6,293,266 | 4,853,084 | 1,440,182 | 2,355,592 | ** | |
| | SUBTOTAL AMORTIZABLE PLANT | | 69,555,027 | 29,017,854 | 40,453,129 | 14,828,874 | | |
| | NONDEPRECIABLE PLANT | | 3,533,241 | 234,772 | | | | |
| | TOTAL GAS PLANT | | 3,669,424,649 | 614,186,255 | 3,051,855,880 | 104,810,628 | | |

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

| <u>Year</u> | <u>Cost of Removal</u> \$ | <u>Gross Salvage</u> \$ | <u>Net Salvage</u> \$ |
|-------------|----------------------------------|--------------------------------|------------------------------|
| 2017 | 3,900,213 | 35,806 | (3,864,407) |
| 2018 | 5,232,727 | 204,219 | (5,028,508) |
| 2019 | 5,398,454 | 607 | (5,397,848) |
| 2020 | 5,455,990 | 0 | (5,455,990) |
| 2021 | <u>6,069,664</u> | <u>17,918</u> | <u>(6,051,746)</u> |
| Total | 26,057,048 | 258,549 | (25,798,499) |

Five Year Amortization of Negative Net Salvage **(5,159,700)**

EXHIBIT 106

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

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

Response:

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

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

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

Response:

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

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2021
"FTY Schedule"

| Line No. | Description | Annualized Twelve Months Ended Nov. 30, 2020 \$ | Adjustments \$ | Annualized Twelve Months Ended Nov. 30, 2021 \$ |
|-------------|-------------------------------------|---|-------------------|---|
| 1 | FICA | 2,844,101 | 127,916 | 2,972,017 |
| 2 | FUTA & SUTA | 101,559 | 0 | 101,559 |
| 3 | Property Tax | 523,822 | (62,624) | 461,198 |
| 4 | Capital Stock | 0 | 0 | 0 |
| 5 | License and Franchise | 0 | 0 | 0 |
| 6 | Sales and Use | 148,271 | 0 | 148,271 |
| 7 | Other | 625 | 0 | 625 |
| 8 | Total Taxes Other Than Income Taxes | <u>3,618,378</u> | <u>65,292</u> | <u>3,683,670</u> |

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2022
"FPFTY Schedule"

| Line No. | Description | Annualized Twelve Months Ended Nov. 30, 2020 \$ | Adjustments \$ | Annualized Twelve Months Ended Dec 31, 2022 \$ |
|-------------|-------------------------------------|---|-------------------|--|
| 1 | FICA | 2,972,017 | 29,562 | 3,001,579 |
| 2 | FUTA & SUTA | 101,559 | 0 | 101,559 |
| 3 | Property Tax | 461,198 | 2,706 | 463,904 |
| 4 | Capital Stock | 0 | 0 | 0 |
| 5 | License and Franchise | 0 | 0 | 0 |
| 6 | Sales and Use | 148,271 | 0 | 148,271 |
| 7 | Other | 625 | 0 | 625 |
| 8 | Total Taxes Other Than Income Taxes | <u>3,683,670</u> | <u>32,268</u> | <u>3,715,938</u> |

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended November 30, 2021
"FTY Schedule"

| <u>Line No.</u> | <u>Description</u> | <u>Amount</u> | <u>Reference</u> |
|-----------------|---|-----------------------|---|
| 1 | Net Labor Annualized for FTY (TME 11/30/20) | 39,345,421 | Exhibit 104, Schedule 1, Page 2, Line 1 |
| 2 | Incentive Compensation for FTY (TME 11/30/20) | <u>2,363,000</u> | Exhibit 104, Schedule 1, Page 2, Line 2 |
| 3 | FICA HTY Experience Factor | 7.1257% | Exhibit 6, Schedule 2, Page 3, Line 3 |
| 4 | Annualized FICA for FTY (TME 11/30/20) | 2,972,017 | (Ln 1 + Ln 2) x Ln 3 |
| 5 | Annualized FICA Tax at HTY (TME 11/30/19) | <u>2,844,101</u> | Exhibit 6, Schedule 2, Page 2, Line 1 |
| 6 | Total FICA Tax Adjustment - FTY | <u><u>127,916</u></u> | |

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2022
"FPFTY Schedule"

| <u>Line No.</u> | <u>Description</u> | <u>Amount</u> | <u>Reference</u> |
|-----------------|---|----------------------|---|
| 1 | Net Labor Annualized for FPFTY (TME 12/31/21) | 39,678,280 | Exhibit 104, Schedule 1, Page 2, Line 1 |
| 2 | Incentive Compensation for FPFTY (TME 12/31/21) | <u>2,445,000</u> | Exhibit 104, Schedule 1, Page 2, Line 2 |
| 3 | FICA HTY Experience Factor | 7.1257% | Exhibit 6, Schedule 2, Page 3, Line 3 |
| 4 | Annualized FICA for FPFTY (TME 12/31/21) | 3,001,579 | (Ln 1 + Ln 2) x Ln 3 |
| 5 | Annualized FICA Tax at FTY (TME 11/30/20) | <u>2,972,017</u> | |
| 6 | Total FICA Tax Adjustment - FPFTY | <u><u>29,562</u></u> | |

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2021
"FTY Schedule"

| <u>Line No.</u> | <u>Description</u> | * Annualized <u>Nov. 30, 2021</u> \$ |
|-----------------|--|--|
| 1 | 2020 PURTA Tax on property as of 12/31/2019 | 197,307 |
| 2 | Locally Assessed PA Property Tax - Latest Paid | 73,296 |
| 3 | WV Tax Year as of 12/31/2019 Assessed Value on Stored Gas | 8,983,852 |
| 4 | 2018 WV Tax Year Effective Tax Rate | <u>0.0212152</u> |
| 5 | Annualized Estimated WV Property Tax on Stored Gas | <u>190,595</u> |
| 6 | Total Property Tax Expense - Annualized | 461,198 |
| 7 | Property Tax Expense - HTY Normalized | <u>523,822</u> |
| 8 | Total Property Tax Adjustment | <u><u>(62,624)</u></u> |

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2022
"FPFTY Schedule"

| <u>Line No.</u> | <u>Description</u> | * Annualized <u>Dec. 31, 2022</u> \$ |
|-----------------|--|--|
| 1 | 2020 PURTA Tax on property as of 12/31/2020 | 199,280 |
| 2 | Locally Assessed PA Property Tax - Latest Paid | 74,029 |
| 3 | WV Tax Year as of 12/31/2019 Assessed Value** on Stored Gas | 8,983,852 |
| 4 | 2018 WV Tax Year Effective Tax Rate | <u>0.0212152</u> |
| 5 | Annualized Estimated WV Property Tax on Stored Gas | <u>190,595</u> |
| 6 | Total Property Tax Expense - Annualized | 463,904 |
| 7 | Property Tax Expense - FTY Normalized | <u>461,198</u> |
| 8 | Total Property Tax Adjustment | <u><u>2,706</u></u> |

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

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

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

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts presented on Exhibit No. 106, Schedule No. 2, Page No. 4, Lines No. 5 and 14 include property tax for gas storage maintained in West Virginia as follows:

| <u>Type of Tax</u> | <u>“FTY Schedule” For the 12 Months Ended 11/30/2021</u> | <u>“FPFTY schedule” For the 12 Months Ended 12/31/2022</u> |
|--------------------|--|--|
| Property – Storage | 190,595 | 190,595 |

EXHIBIT 107

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

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

- a. Actual test year
- b. Future test year
- c. Fully Projected Future Test Year

Response: See Exhibit No. 2, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the actual test year (HTY) and Exhibit No. 102, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the annualized test year (FPFTY) and proposed test year at proposed rates.

| | |
|-----------------------------|--------------|
| a. Actual test year | \$40,323,744 |
| b. Annualized test year-end | \$45,254,343 |
| c. Proposed test year-end | \$51,589,133 |

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

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

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate.

26. Provide the following income tax data:

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

Response: The income tax data for the future test year and fully projected future test year presented on the following schedules:

- a. The Company does not have a consolidated income tax adjustment.
- b. The Interest included in the tax computation is presented on Exhibit No. 107, Page No. 16, Line No. 9.

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

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

Response: See Exhibit No.7, Page 6.

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

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus for years prior to 2018) of \$111,314,106 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

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

| | 2020 | | | Fiscal Year Ending 11/2020 | | | |
|----------------------------------|----------------------|---------------------|--------------------------|----------------------------|-------------------------|--------------------|-----------------------|
| | Basis | Composite Depr Rate | Tax Depr | Book Depr | Difference | Tax Rate | Deferred Taxes |
| Class Life ADR (Pre-1971) | 87,181,317 | - | - | 1,582,649 | (1,582,649) | | N/A |
| Book Depr. On Basis Diff | | | | 20,354,794 | (20,354,794) | | N/A |
| ADR | 84,327,594 | 0.000003964 | 334 | N/A | 334 | 0.21 | 70 |
| ACRS | 70,549,960 | 0.000048884 | 3,449 | N/A | 3,449 | 0.21 | 724 |
| MACRS | 1,036,094,084 | 0.066701452 | 69,108,980 | N/A | 69,108,980 | 0.21 | 14,512,886 |
| Other-MAPCO | - | - | - | N/A | - | 0.21 | - |
| Book Depr. Normalized | - | - | - | 52,836,944 | (52,836,944) | 0.21 | (11,095,758) |
| Total | <u>1,278,152,955</u> | | <u>69,112,763</u> | <u>74,774,387</u> | <u>16,275,819</u> | <u>0.21</u> | <u>3,417,922</u> |
| | | Allocation | 0.0833 | Less: 11 mos. | (14,919,500) | | (3,133,095) |
| | | Tax Depreciation | 5,759,397 | | <u>1,356,318</u> | 0.21 | <u>284,827</u> |
| | 2021 | | | Fiscal Year Ending 11/2021 | | | |
| | Basis | Composite Depr Rate | Tax Depr | Book Depr | Difference | Tax Rate | Deferred Taxes |
| Class Life ADR (Pre-1971) | 86,799,286 | - | - | 1,679,804 | (1,679,804) | | N/A |
| Book Depr. On Basis Diff | | | | 22,635,458 | (22,635,458) | | N/A |
| ADR | 84,327,594 | 0.000003961 | 334 | N/A | 334 | 0.21 | 70 |
| ACRS | 68,703,616 | 0.000050201 | 3,449 | N/A | 3,449 | 0.21 | 724 |
| MACRS | 1,273,761,655 | 0.069468098 | 88,485,800 | N/A | 88,485,800 | 0.21 | 18,582,018 |
| Other-MAPCO | - | - | - | N/A | - | 0.21 | - |
| Book Depr. Normalized | - | - | - | 58,203,962 | (58,203,962) | 0.21 | (12,222,832) |
| Total | <u>1,513,592,151</u> | | <u>88,489,583</u> | <u>82,519,224</u> | <u>30,285,621</u> | <u>0.21</u> | <u>6,359,980</u> |
| | | Allocation | 0.9167 | Less: 1 mo. | (2,523,802) | | (529,998) |
| | | Tax Depreciation | 81,115,451 | | <u>27,761,819</u> | 0.21 | <u>5,829,982</u> |
| | | | | Pro Forma Adjustments | (24,719,750) | 0.21 | (5,191,148) |
| Total Test Year Tax Depreciation | | | <u>86,874,848</u> | Total Test Year | <u>4,398,387</u> | <u>0.21</u> | <u>923,661</u> |

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

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

| | 2022 | | | Fiscal Year Ending 12/2022 | | | |
|---|----------------------|------------------------|--------------------|----------------------------|-------------------|-------------|-------------------|
| | Basis | Composite Depr Rate | Tax Depr | Book Depr | Difference | Tax Rate | Deferred Taxes |
| Class Life ADR (Pre-1971) | 86,799,286 | - | - | 1,665,208 | (1,665,208) | | N/A |
| Book Depr. On Basis Diff | | | | 24,145,855 | (24,145,855) | | N/A |
| ADR | 84,327,594 | 0.000003961 | 334 | N/A | 334 | 0.21 | 70 |
| ACRS | 68,703,616 | 0.000050201 | 3,449 | N/A | 3,449 | 0.21 | 724 |
| MACRS | 1,594,282,263 | 0.069818454 | 111,310,323 | N/A | 111,310,323 | 0.21 | 23,375,168 |
| Other-MAPCO | - | - | - | N/A | - | 0.21 | - |
| Book Depr. Normalized | - | - | - | 65,479,064 | (65,479,064) | 0.21 | (13,750,603) |
| Total | 1,834,112,759 | | 111,314,106 | 91,290,127 | 45,835,042 | 0.21 | 9,625,359 |
| | | Allocation | 1.0000 | Less: 0 mo. | - | | - |
| | | Tax Depreciation | 111,314,106 | | 45,835,042 | 0.21 | 9,625,359 |
| | | | | Pro Forma Adjustments | (26,490,353) | 0.21 | (5,562,974) |
| Total Test Year Tax Depreciation | | | 111,314,106 | Total Test Year | 19,344,689 | 0.21 | 4,062,385 |

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

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

Response:

See Exhibit No. 107, Pages 5a.1 and 5a.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

| Sub Account | Book Balances 11/30/20 | Pro-Forma Adjustments Existing Rates | Pro-Forma Balance 11/30/20 | Deferred Tax Activity 12/1/20-11/30/21 | Pro-Forma Adjustments Proposed Rates | Pro-Forma Tax Balance 11/30/21 | Pro-Forma Tax Balance 12/31/21 | Pro-Forma Tax Balance 01/31/22 | Pro-Forma Tax Balance 02/28/22 | Pro-Forma Tax Balance 03/01/22 |
|---|---------------------------|---|-------------------------------|---|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Account 190 - Deferred Income Taxes</u> | | | | | | | | | | |
| 19005000 Tax Inventory Adj - Fed | 6,130,528 | - | 6,130,528 | 843,209 | - | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 |
| 19006000 Tax Inventory Adj - St | 3,240,062 | - | 3,240,062 | 445,647 | - | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 |
| 19005000 Capitalized Inventory - Fed | 960,030 | - | 960,030 | 55,848 | - | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 |
| 19006000 Capitalized Inventory - St | 507,388 | - | 507,388 | 29,516 | - | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 |
| 19005000 Customer Advances - Fed | 726,546 | - | 726,546 | (160,868) | - | 565,678 | 492,851 | 479,085 | 465,319 | 451,553 |
| 19006000 Customer Advances - St | 383,989 | - | 383,989 | (85,021) | - | 298,968 | 226,141 | 218,865 | 211,589 | 204,313 |
| 19005000 Federal Net Operating Loss | 34,637,164 | - | 34,637,164 | (1,116,693) | - | 33,520,471 | 33,221,783 | 33,118,198 | 33,014,613 | 32,911,028 |
| 19005000 Deficient Deferred Taxes 190- NOL, Inventory & Cus | 27,899,349 | - | 27,899,349 | (1,198,355) | - | 26,700,994 | 26,601,131 | 26,501,268 | 26,401,405 | 26,301,542 |
| Subtotal Rate Base | 74,485,056 | - | 74,485,056 | (1,186,717) | - | 73,298,339 | 72,754,134 | 72,529,644 | 72,305,154 | 72,080,664 |
| 19005400 SFAS 109 Offset - Fed | 40,118,863 | (40,118,863) | - | - | - | - | - | - | - | - |
| 19006400 SFAS 109 Offset - St | 12,430,595 | (12,430,595) | - | - | - | - | - | - | - | - |
| 19006000 Pennsylvania Net Operating Loss- St | 10,501,100 | (10,501,100) | - | - | - | - | - | - | - | - |
| All Other Deferred 190 Income Taxes | (18,308,655) | 18,308,655 | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | 44,741,903 | (44,741,903) | - | - | - | - | - | - | - | - |
| Total Account 190 | 119,226,959 | (44,741,903) | 74,485,056 | (1,186,717) | - | 73,298,339 | 72,754,134 | 72,529,644 | 72,305,154 | 72,080,664 |
| <u>Account 255 - Deferred Investment Tax Credits</u> | | | | | | | | | | |
| Investment Tax Credits (1962-1969) | - | - | - | - | - | - | - | - | - | - |
| Job Development Tax Credits (1971-1988) | (1,267,615) | 1,267,615 | - | - | - | - | - | - | - | - |
| Total Account 255 (Non Rate Base) | (1,267,615) | 1,267,615 | - | - | - | - | - | - | - | - |
| <u>Account 282 - Deferred Income Taxes-Depreciation</u> | | | | | | | | | | |
| Various Excess Accelerated Tax Depreciation - Fed | (470,427,289) | - | (470,427,289) | (12,946,577) | - | (483,373,866) | (484,614,815) | (485,295,964) | (485,973,219) | (486,645,826) |
| Subtotal Rate Base | (470,427,289) | - | (470,427,289) | (12,946,577) | - | (483,373,866) | (484,614,815) | (485,295,964) | (485,973,219) | (486,645,826) |
| 28205000 SFAS 109 Offset - Fed | 56,650,439 | (56,650,439) | - | - | - | - | - | - | - | - |
| 28206000 SFAS 109 Offset - St | (112,701,936) | 112,701,936 | - | - | - | - | - | - | - | - |
| 28205000 Non-Utility Other - Fed | - | - | - | - | - | - | - | - | - | - |
| 28205000 Non-Utility Book Gain on Sale Property - Fed | - | - | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | (56,051,497) | 56,051,497 | - | - | - | - | - | - | - | - |
| Total Account 282 | (526,478,786) | 56,051,497 | (470,427,289) | (12,946,577) | - | (483,373,866) | (484,614,815) | (485,295,964) | (485,973,219) | (486,645,826) |
| 28305000 Pennsylvania Net Operating Loss- Federal Offset | (2,205,231) | 2,205,231 | - | - | - | - | - | - | - | - |
| All Other Deferred 283 Income Taxes | (4,849,878) | 4,849,878 | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | (7,055,109) | 7,055,109 | - | - | - | - | - | - | - | - |
| Total Account 283 | (7,055,109) | 7,055,109 | - | - | - | - | - | - | - | - |
| Total Accumulated Deferred Taxes | (415,574,551) | 19,632,318 | (395,942,233) | (14,133,294) | - | (410,075,527) | (411,860,681) | (412,766,320) | (413,668,065) | (414,565,162) |

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

| Sub Account | Pro-Forma Tax Balance 04/30/22 | Pro-Forma Tax Balance 05/31/22 | Pro-Forma Tax Balance 06/30/22 | Pro-Forma Tax Balance 07/31/22 | Pro-Forma Tax Balance 08/31/22 | Pro-Forma Tax Balance 09/30/22 | Pro-Forma Tax Balance 10/31/22 | Pro-Forma Tax Balance 11/30/22 | Pro-Forma Tax Balance 12/31/22 | Deferred Tax Activity 1/1/22-12/31/22 | Pro-Forma Adjustments Proposed Rates | Pro-Forma Tax Balance 12/31/22 |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|--------------------------------------|--------------------------------|
| <u>Account 190 - Deferred Income Taxes</u> | | | | | | | | | | | | |
| 19005000 Tax Inventory Adj - Fed | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | 6,973,737 | - | - | 6,973,737 |
| 19006000 Tax Inventory Adj - St | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | 3,685,709 | - | - | 3,685,709 |
| 19005000 Capitalized Inventory - Fed | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | 1,015,878 | - | - | 1,015,878 |
| 19006000 Capitalized Inventory - St | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 | 536,904 | - | - | 536,904 |
| 19005000 Customer Advances - Fed | 437,787 | 424,021 | 410,255 | 396,489 | 382,723 | 368,957 | 355,191 | 341,425 | 327,660 | (165,191) | - | 327,660 |
| 19006000 Customer Advances - St | 197,037 | 189,761 | 182,485 | 175,209 | 167,933 | 160,657 | 153,381 | 146,105 | 138,835 | (87,306) | - | 138,835 |
| 19005000 Federal Net Operating Loss | 32,807,443 | 32,703,858 | 32,600,273 | 32,496,688 | 32,393,103 | 32,289,518 | 32,185,933 | 32,082,348 | 31,978,769 | (1,243,014) | - | 31,978,769 |
| 19005000 Deficient Deferred Taxes 190- NOL, Inventory & Cus | 26,201,679 | 26,101,816 | 26,001,953 | 25,902,090 | 25,802,227 | 25,702,364 | 25,602,501 | 25,502,638 | 25,402,776 | (1,198,355) | - | 25,402,776 |
| Subtotal Rate Base | 71,856,174 | 71,631,684 | 71,407,194 | 71,182,704 | 70,958,214 | 70,733,724 | 70,509,234 | 70,284,744 | 70,060,268 | (2,693,866) | - | 70,060,268 |
| 19005400 SFAS 109 Offset - Fed | - | - | - | - | - | - | - | - | - | - | - | - |
| 19006400 SFAS 109 Offset - St | - | - | - | - | - | - | - | - | - | - | - | - |
| 19006000 Pennsylvania Net Operating Loss- St | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Deferred 190 Income Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Account 190 | 71,856,174 | 71,631,684 | 71,407,194 | 71,182,704 | 70,958,214 | 70,733,724 | 70,509,234 | 70,284,744 | 70,060,268 | (2,693,866) | - | 70,060,268 |
| <u>Account 255 - Deferred Investment Tax Credits</u> | | | | | | | | | | | | |
| Investment Tax Credits (1962-1969) | - | - | - | - | - | - | - | - | - | - | - | - |
| Job Development Tax Credits (1971-1988) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Account 255 (Non Rate Base) | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Account 282 - Deferred Income Taxes-Depreciation</u> | | | | | | | | | | | | |
| Various Excess Accelerated Tax Depreciation - Fed | (487,311,801) | (487,969,705) | (488,619,149) | (489,259,494) | (489,890,162) | (490,509,461) | (491,109,921) | (491,691,584) | (492,255,641) | (18,164,077) | 10,523,251 | (492,255,641) |
| Subtotal Rate Base | (487,311,801) | (487,969,705) | (488,619,149) | (489,259,494) | (489,890,162) | (490,509,461) | (491,109,921) | (491,691,584) | (492,255,641) | (18,164,077) | 10,523,251 | (492,255,641) |
| 28205000 SFAS 109 Offset - Fed | - | - | - | - | - | - | - | - | - | - | - | - |
| 28206000 SFAS 109 Offset - St | - | - | - | - | - | - | - | - | - | - | - | - |
| 28205000 Non-Utility Other - Fed | - | - | - | - | - | - | - | - | - | - | - | - |
| 28205000 Non-Utility Book Gain on Sale Property - Fed | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Account 282 | (487,311,801) | (487,969,705) | (488,619,149) | (489,259,494) | (489,890,162) | (490,509,461) | (491,109,921) | (491,691,584) | (492,255,641) | (18,164,077) | 10,523,251 | (492,255,641) |
| 28305000 Pennsylvania Net Operating Loss- Federal Offset | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Deferred 283 Income Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Non Rate Base | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Account 283 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Accumulated Deferred Taxes | (415,455,627) | (416,338,021) | (417,211,955) | (418,076,790) | (418,931,948) | (419,775,737) | (420,600,687) | (421,406,840) | (422,195,373) | (20,857,943) | 10,523,251 | (422,195,373) |

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

Deferred Taxes at 11-30-21 \$ 449,853,395 A

Projected Deferred Taxes
 at 12/2022 \$ 469,260,486

Increase in Deferred Taxes \$ 19,407,091

| | Per Regulatory Books | | | | Per Reg. Sec. 1.167 | Difference | |
|------------------------|-------------------------|-----------|---------|-----------|------------------------|-------------|--------------|
| Balance Deferred Taxes | | B^ | C | =B*C | D | =(B*C)+D | |
| 11/30/2021 | 449,853,395 | - | 365/365 | - | 449,853,395 | 449,853,395 | - |
| Jan-22 | 451,470,653 | 1,617,258 | 335/365 | 1,484,333 | 449,853,395 | 451,337,728 | (132,925) |
| Feb-22 | 453,087,910 | 1,617,258 | 304/365 | 1,346,977 | 451,337,728 | 452,684,704 | (403,207) |
| Mar-22 | 454,705,168 | 1,617,258 | 273/365 | 1,209,620 | 452,684,705 | 453,894,324 | (810,844) |
| Apr-22 | 456,322,426 | 1,617,258 | 243/365 | 1,076,696 | 453,894,325 | 454,971,019 | (1,351,407) |
| May-22 | 457,939,683 | 1,617,258 | 212/365 | 939,339 | 454,971,021 | 455,910,357 | (2,029,326) |
| Jun-22 | 459,556,941 | 1,617,258 | 182/365 | 806,414 | 455,910,360 | 456,716,771 | (2,840,170) |
| Jul-22 | 461,174,198 | 1,617,258 | 151/365 | 669,057 | 456,716,773 | 457,385,828 | (3,788,371) |
| Aug-22 | 462,791,456 | 1,617,258 | 120/365 | 531,701 | 457,385,831 | 457,917,529 | (4,873,927) |
| Sep-22 | 464,408,714 | 1,617,258 | 92/365 | 407,638 | 457,917,532 | 458,325,167 | (6,083,547) |
| Oct-22 | 466,025,971 | 1,617,258 | 61/365 | 270,281 | 458,325,170 | 458,595,448 | (7,430,523) |
| Nov-22 | 467,643,229 | 1,617,258 | 31/365 | 137,356 | 458,595,451 | 458,732,804 | (8,910,425) |
| Dec-22 | 469,260,486 | 1,617,258 | 1/365 | 4,431 | 458,732,807 | 458,737,235 | (10,523,251) |

^19,407,091/12=1,617,258

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

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

Response:

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

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

Response:

See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2021

| Line No. | Vintage Year | J.D.C. 4% | 1/ | J.D.C. 10% | 1/ | J.D.C. 8% | 1/ | Amortizable Credit | Amortization |
|----------|--------------|---------------|----|----------------|----|----------------|----|--------------------|----------------|
| | (1) | (2) | | (3) | | (4) | | (5) | |
| | \$ | \$ | | \$ | | \$ | | \$ | |
| 1 | 1971 | - | | - | | - | | - | - |
| 2 | 1972 | - | | - | | - | | - | - |
| 3 | 1973 | 2,419 | | - | | - | | 2,419 | 4,248 |
| 4 | 1974 | 29,458 | | - | | - | | 29,458 | 5,292 |
| 5 | 1975 | - | | - | | - | | - | - |
| 6 | 1976 | - | | - | | - | | - | - |
| 7 | 1977 | - | | - | | - | | - | - |
| 8 | 1978 | - | | 1,018 | | - | | 1,018 | 14,491 |
| 9 | 1979 | - | | - | | - | | - | - |
| 10 | 1980 | - | | 334,994 | | - | | 334,994 | 34,968 |
| 11 | 1981 | - | | 109,948 | | - | | 109,948 | 42,588 |
| 12 | 1982 | - | | 199,170 | | - | | 199,170 | 43,452 |
| 13 | 1983 | - | | 21,586 | | 131,341 | | 152,927 | 33,348 |
| 14 | 1984 | - | | 429 | | 87,526 | | 87,955 | 34,020 |
| 15 | 1985 | - | | - | | 61,931 | | 61,931 | 39,132 |
| 16 | 1986 | - | | 29,274 | | - | | 29,274 | 8,148 |
| 17 | Total | <u>31,877</u> | | <u>696,419</u> | | <u>280,798</u> | | <u>1,009,094</u> | <u>259,687</u> |

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2022

| Line No. | Vintage Year | J.D.C. 4% | 1/ | J.D.C. 10% | 1/ | J.D.C. 8% | 1/ | Amortizable Credit | Amortization |
|----------|--------------|---------------|----|----------------|----|----------------|----|--------------------|----------------|
| | (1) | (2) | | (3) | | (4) | | (5) | |
| | \$ | \$ | | \$ | | \$ | | \$ | |
| 1 | 1971 | - | | - | | - | | - | - |
| 2 | 1972 | - | | - | | - | | - | - |
| 3 | 1973 | - | | - | | - | | - | 2,065 |
| 4 | 1974 | 23,725 | | - | | - | | 23,725 | 5,292 |
| 5 | 1975 | - | | - | | - | | - | - |
| 6 | 1976 | - | | - | | - | | - | - |
| 7 | 1977 | - | | - | | - | | - | - |
| 8 | 1978 | - | | - | | - | | - | - |
| 9 | 1979 | - | | - | | - | | - | - |
| 10 | 1980 | - | | 297,112 | | - | | 297,112 | 34,968 |
| 11 | 1981 | - | | 63,811 | | - | | 63,811 | 42,588 |
| 12 | 1982 | - | | 152,097 | | - | | 152,097 | 43,452 |
| 13 | 1983 | - | | 16,486 | | 100,314 | | 116,800 | 33,348 |
| 14 | 1984 | - | | 250 | | 50,850 | | 51,100 | 34,020 |
| 15 | 1985 | - | | - | | 19,538 | | 19,538 | 39,132 |
| 16 | 1986 | - | | 20,447 | | - | | 20,447 | 8,148 |
| 17 | Total | <u>23,725</u> | | <u>550,203</u> | | <u>170,702</u> | | <u>744,630</u> | <u>243,013</u> |

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/21, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2022

| Line No. | Description | Pro Forma | FTY | See note | FTY | FPFTY | FPFTY | Adjustments | FPFTY |
|----------|---|----------------------------------|-----------------------------|----------|--------------------|-----------------------------|--------------------|-------------------|--------------------|
| | | At Proposed Test Year Base Rates | Adjustments @ Present Rates | | Test Year | Adjustments @ Present Rates | | | Test Year |
| | | (1) | (2) | | (3=1+2) | (4) | (5=3+4) | (6) | (7=5+6) |
| | | \$ | \$ | | \$ | \$ | \$ | \$ | \$ |
| 1 | Operating Revenues | 647,949,096 | 8,740,924 | | 656,690,020 | 4,516,703 | 661,206,723 | 98,278,240 | 759,484,963 |
| 2 | Net Gas Purchased for Resale | (156,924,572) | (3,087,863) | | (160,012,435) | (1,355,872) | (161,368,307) | 0 | (161,368,307) |
| 3 | Operation and Maintenance Expense | (190,334,865) | (27,188,399) | | (217,523,264) | (7,189,258) | (224,712,522) | (1,115,821) | (225,828,343) |
| 4 | Depreciation & Amortization Expense | (83,394,448) | (12,210,023) | | (95,604,471) | (14,365,857) | (109,970,328) | 0 | (109,970,328) |
| 5 | Taxes Other Than Income Taxes | (3,618,378) | (65,292) | | (3,683,670) | (32,268) | (3,715,938) | 0 | (3,715,938) |
| 6 | Net Operating Income Before Income Taxes | 213,676,833 | (33,810,653) | | 179,866,180 | (18,426,552) | 161,439,628 | 97,162,419 | 258,602,047 |
| 7 | Investment in Subsidiary Income | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 8 | Non-Utility Income - Net | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 9 | Interest Charges | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 10 | Net Income Before Income Taxes | 213,676,833 | (33,810,653) | | 179,866,180 | (18,426,552) | 161,439,628 | 97,162,419 | 258,602,047 |
| 11 | Less: Investment in Subsidiary Income | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 12 | Net Income Before Income Taxes | 213,676,833 | (33,810,653) | | 179,866,180 | (18,426,552) | 161,439,628 | 97,162,419 | 258,602,047 |
| 13 | Statutory Adjustments (Page 9, Line 29) | (88,879,686) | (12,363,594) | | (101,243,279) | (29,268,953) | (130,512,233) | 0 | (130,512,233) |
| 14 | Deductible State Income Tax | (5,897,786) | 1,946,832 | | (3,950,954) | 2,762,534 | (1,188,420) | (5,823,915) | (7,012,335) |
| 15 | Taxable Income | 118,899,361 | (44,227,415) | | 74,671,947 | (44,932,971) | 29,738,975 | 91,338,504 | 121,077,479 |
| 16 | Federal Income Tax | 24,968,866 | (9,287,757) | | 15,681,109 | (9,435,923) | 6,245,186 | 19,181,086 | 25,426,272 |
| 17 | Federal Net Operating Loss Carryforward | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 18 | Deferred Federal Income Tax - Net | 11,890,387 | 1,151,296 | | 13,041,683 | 5,305,919 | 18,347,602 | 0 | 18,347,602 |
| 19 | Tax Refund Amortization | - | 0 | | - | 0 | 0 | 0 | 0 |
| 20 | Flow Back of Excess Deferred Income Taxes | (3,461,677) | 993,975 | | (2,467,702) | (175,769) | (2,643,471) | 0 | (2,643,471) |
| 21 | Effect of CNIT Deferred Tax | (21,747) | 12,246 | | (9,501) | (8,833) | (18,334) | 0 | (18,334) |
| 22 | Total Federal Income Tax | 33,375,829 | (7,130,240) | | 26,245,590 | (4,314,606) | 21,930,983 | 19,181,086 | 41,112,069 |
| 23 | Amortization of Investment Tax Credits | (287,111) | 27,424 | | (259,687) | 16,674 | (243,013) | 0 | (243,013) |
| 24 | Net Federal Income Tax Expense | 33,088,718 | (7,102,816) | | 25,985,903 | (4,297,932) | 21,687,970 | 19,181,086 | 40,869,056 |
| 25 | State Income Tax Expense | 6,001,343 | (2,005,146) | | 3,996,197 | (2,720,472) | 1,275,725 | 5,823,915 | 7,099,640 |
| 26 | Total Income Tax Expense | 39,090,061 | (9,107,962) | | 29,982,099 | (7,018,404) | 22,963,695 | 25,005,001 | 47,968,696 |
| 27 | NET INCOME | 174,586,772 | (24,702,691) | | 149,884,081 | (11,408,148) | 138,475,933 | 72,157,418 | 210,633,351 |

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

PERIOD TEST YEAR TME 11/30/21, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER

| Line No. | Description | 1/ Pro Forma At FTY Test Year Base Rates | 1/ Pro Forma At FPFTY Test Year Base Rates |
|----------|--|--|--|
| | | \$ | \$ |
| | () Denotes Credit | | |
| 1 | <u>Flow Through Adjustments</u> | | |
| 2 | Book/Tax Depreciation, Net | 6,908,123 | 9,570,906 |
| 3 | Book Depreciation- Net Salvage Amts | 4,729,294 | 5,159,700 |
| 4 | Property Removal Costs - ADR Property | (552,359) | (550,647) |
| 5 | Loss on Retirement - ACRS/MACRS Removal Costs | (5,282,353) | (6,045,137) |
| 6 | Interest on Debt 2/ | (45,254,343) | (51,589,133) |
| 7 | Political Action Expenses (Sec. 162E) | 0 | 0 |
| 8 | Employee Business Expense Disallowance | 238,984 | 238,984 |
| 9 | Employee Stock Purchase Plan | 45,029 | 45,029 |
| 10 | NCS Allocation- Perm Taxes | 0 | 0 |
| 11 | Parking | 27,600 | 27,600 |
| 12 | AFUDC Equity | 0 | 0 |
| 13 | Penalties | - | - |
| 14 | Total Flow Through Adjustments | (39,140,025) | (43,142,698) |
| 15 | <u>Deferred Adjustments</u> | | |
| 16 | Excess Tax Depreciation Over Book 3/ | (4,398,387) | (19,344,689) |
| 17 | Repairs on Gas Pipeline | (55,031,543) | (65,009,253) |
| 18 | Bonus Depreciation | - | - |
| 19 | Sec 263A Mixed Service Costs | (1,559,268) | (1,417,209) |
| 20 | Avoided Cost Interest | (49,097) | (49,886) |
| 21 | Loss on Retirement - ACRS/MACRS Property Basis | (3,863,500) | (3,920,846) |
| 22 | Builder Incentives Capitalized | (4,186) | (55) |
| 23 | Stored Gas Losses | 2,131 | 2,200 |
| 24 | Contributions In Aid of Construction | 3,253,485 | 3,244,132 |
| 25 | Tax Inventory Adj | 371,744 | - |
| 26 | Capitalized Inventory | 26,425 | - |
| 27 | Customer Advances | (851,059) | (873,929) |
| 28 | Other | - | - |
| 29 | Total Deferred Adjustments | (62,103,254) | (87,369,535) |
| 30 | Total Statutory Adjustments | (101,243,279) | (130,512,233) |

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

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

3/ See Exhibit No. 107, Page 3.

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

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

Response:

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

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

Response:

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

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

Response:

Not applicable.

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

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

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

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

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

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

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

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

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

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

Response:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING DECEMBER 31, 2022

Projected accounting entries for:

- a. Accelerated Depreciation Deferred

| | | |
|--------------|-----------------------------------|-------------|
| Dr. 41011000 | Accumulated Deferred Income Taxes | \$4,062,385 |
| Cr. 28205000 | Deferred Federal Income Tax | \$4,062,385 |

- b. Amortization of Job Development Credits

| | | |
|--------------|--------------------------------|-----------|
| Dr. 25500000 | Deferred Investment Tax Credit | \$243,013 |
| Cr. 41141000 | Deferred Federal Income Tax | \$243,013 |

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/21, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2022

| Line No. | Description | Pro Forma At Proposed Test Year Base Rates (1) \$ | Pro Forma At Forecasted FTY Base Rates (2) \$ | Pro Forma At Forecasted FPFTY Base Rates (3) \$ | Pro Forma At Forecasted Proposed Base Rates (4) \$ |
|----------|--|--|--|--|---|
| 1 | Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3) | 213,676,833 | 179,866,180 | 161,439,628 | 258,602,047 |
| 2 | Pennsylvania Corporate Net Income Tax Deductible (P17, L8) | <u>(5,897,786)</u> | <u>(3,950,954)</u> | <u>(1,188,420)</u> | <u>(7,012,335)</u> |
| 3 | <u>Statutory Adjustments</u> | | | | |
| 4 | <u>Flow-Through Adjustments</u> | | | | |
| 5 | Book/ Tax Depreciation, Net | 5,488,141 | 6,908,123 | 9,570,906 | 9,570,906 |
| 6 | Book Depreciation- Net Salvage Amts | 5,652,740 | 4,729,294 | 5,159,700 | 5,159,700 |
| 7 | Property Removal Costs - ADR Property | (573,180) | (552,359) | (550,647) | (550,647) |
| 8 | Loss on Retirement - ACRS/MACRS Removal Costs | (3,015,384) | (5,282,353) | (6,045,137) | (6,045,137) |
| 9 | Interest on Debt (1) | (40,323,744) | (45,254,343) | (51,589,133) | (51,589,133) |
| 10 | Employee Business Expense Disallowance | 380,467 | 238,984 | 238,984 | 238,984 |
| 11 | AFUDC Equity | 0 | 0 | 0 | - |
| 12 | Employee Stock Purchase Plan | 41,808 | 45,029 | 45,029 | 45,029 |
| 13 | NCS Allocation- Perm Taxes | 19,010 | 0 | 0 | - |
| 14 | Parking | <u>71,335</u> | <u>27,600</u> | <u>27,600</u> | <u>27,600</u> |
| 15 | Total Flow Through Adjustments | <u>(32,258,807)</u> | <u>(39,140,025)</u> | <u>(43,142,698)</u> | <u>(43,142,698)</u> |
| 16 | <u>Deferred Adjustments</u> | | | | |
| 17 | Excess Tax Depreciation Over Book | 3,412,758 | (4,398,387) | (19,344,689) | (19,344,689) |
| 18 | Repairs on Gas Pipeline | (57,832,390) | (55,031,543) | (65,009,253) | (65,009,253) |
| 19 | Bonus Depreciation | 0 | - | - | - |
| 20 | Sec 263A Mixed Service Costs | (1,322,359) | (1,559,268) | (1,417,209) | (1,417,209) |
| 21 | Loss on Retirement - ACRS/MACRS Property Basis | (3,126,896) | (3,863,500) | (3,920,846) | (3,920,846) |
| 22 | Avoided Cost Interest | (23,702) | (49,097) | (49,886) | (49,886) |
| 23 | Builder Incentives Capitalized | (13,441) | (4,186) | (55) | (55) |
| 24 | Stored Gas Losses | 1,579 | 2,131 | 2,200 | 2,200 |
| 25 | Contributions In Aid of Construction | 3,320,199 | 3,253,485 | 3,244,132 | 3,244,132 |
| 26 | Tax Inventory Adj | (488,495) | 371,744 | - | - |
| 27 | Capitalized Inventory | (166,676) | 26,425 | - | - |
| 28 | Customer Advances | <u>(381,456)</u> | <u>(851,059)</u> | <u>(873,929)</u> | <u>(873,929)</u> |
| 29 | Total Deferred Adjustments | <u>(56,620,879)</u> | <u>(62,103,254)</u> | <u>(87,369,535)</u> | <u>(87,369,535)</u> |
| 30 | Taxable Income (Lines 1,2,15,29) | 118,899,361 | 74,671,947 | 29,738,975 | 121,077,479 |
| 31 | Federal Income Tax Payable @ 21% | 24,968,866 | 15,681,109 | 6,245,185 | 25,426,271 |
| 32 | Deferred Income Taxes (Line 29 @ 21%) | 11,890,385 | 13,041,683 | 18,347,602 | 18,347,602 |
| 33 | Tax Refund Amortization | 0 | 0 | 0 | 0 |
| 34 | Flow Back Of Excess Deferred Taxes | (3,461,677) | (2,467,702) | (2,643,471) | (2,643,471) |
| 35 | Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%) | <u>(21,747)</u> | <u>(9,501)</u> | <u>(18,334)</u> | <u>(18,334)</u> |
| 36 | Net Federal Income Tax Expense (Lines 31-35) | <u>33,375,827</u> | <u>26,245,589</u> | <u>21,930,982</u> | <u>41,112,068</u> |
| 37 | State Income Tax Expense (P17, L13) | <u>6,001,345</u> | <u>3,996,198</u> | <u>1,275,726</u> | <u>7,099,641</u> |
| 38 | Total Income Tax Expense | <u><u>39,377,172</u></u> | <u><u>30,241,787</u></u> | <u><u>23,206,708</u></u> | <u><u>48,211,709</u></u> |

(1) Interest expense for rate purposes has been calculated as follows: 1.93% weighted cost of short-term and long-term debt x original cost rate base of \$2,344,784,616 = \$45,254,343

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/21, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2022

| Line No. | Description | Pro Forma | Pro Forma | Pro Forma | Pro Forma |
|----------|---|----------------------------------|------------------------------|--------------------------------|-----------------------------------|
| | | At Proposed Test Year Base Rates | At Forecasted FTY Base Rates | At Forecasted FPFTY Base Rates | At Forecasted Proposed Base Rates |
| | | (1) | (2) | (3) | (4) |
| | | \$ | \$ | \$ | \$ |
| 1 | <u>Calculation of Pennsylvania Corporate Net Income Tax</u> | | | | |
| 2 | Operating Income Before Income Taxes (Page 16, Line 1) | 213,676,833 | 179,866,180 | 161,439,628 | 258,602,047 |
| 3 | Statutory Adjustments (Page 16, Lines 15 & 29) | (88,879,686) | (101,243,279) | (130,512,233) | (130,512,233) |
| 4 | Pennsylvania Bonus Depreciation Adj | <u>(26,402,313)</u> | <u>(12,707,746)</u> | <u>(11,100,575)</u> | <u>(11,100,575)</u> |
| 5 | CNIT Taxable Income | 98,394,834 | 65,915,155 | 19,826,820 | 116,989,239 |
| 6 | Net Operating Loss Deduction | 39,357,934 | 26,366,062 | 7,930,728 | 46,795,696 |
| 7 | PA Taxable Income | 59,036,900 | 39,549,093 | 11,896,092 | 70,193,543 |
| 8 | CNIT Payable at Base Rate of 9.99% | 5,897,786 | 3,950,954 | 1,188,420 | 7,012,335 |
| 9 | Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%) | 0 | 0 | 0 | 0 |
| 10 | Deferred Tax on Inventory Adj | 48,801 | (37,137) | 0 | 0 |
| 11 | Deferred Tax on Capitalized Inventory | 16,651 | (2,640) | 0 | 0 |
| 12 | Deferred Tax on Customer Advances | <u>38,107</u> | <u>85,021</u> | <u>87,306</u> | <u>87,306</u> |
| 13 | Pennsylvania Corporate Income Tax Expense | <u><u>6,001,345</u></u> | <u><u>3,996,198</u></u> | <u><u>1,275,726</u></u> | <u><u>7,099,641</u></u> |

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

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

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

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

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

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

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

Response: See Exhibit No.7, Page 33.

EXHIBIT 108

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

Response:

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

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

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

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2021, the end of the future test year, at present rates and at December 31, 2022, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2021 and December 31, 2022. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2020-3018835, which was a fully litigated case.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
December 31, 2022

| Line No. | Acct. No. | Description | Pro forma | Adjustments | Pro Forma | Adjustments | Pro Forma | Reference |
|----------|-------------|---|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| | | | November 30, 2020 | (2) | November 30, 2021 | (4) | December 31, 2022 | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) |
| | | | \$ | \$ | \$ | \$ | \$ | |
| 1 | | Property Plant and Equipment | | | | | | |
| 2 | 101, 106 | Gas Plant in Service | 2,989,253,197 | 286,486,090 | 3,275,739,287 | 393,685,365 | 3,669,424,653 | Exh 108, Schedule 1 |
| 3 | 101 | Gas Plant in Service -Leases | 0 | 0 | 0 | 0 | 0 | |
| 4 | 107 | Construction Work in Progress - In Service | 0 | 0 | 0 | 0 | 0 | Exh 108, Schedule 2 |
| 5 | 117/191 | Gas Stored Underground - Non-Current | 3,794,693 | 0 | 3,794,693 | 0 | 3,794,693 | |
| 6 | 108-111 | Depreciation Reserve | (541,097,323) | (21,698,752) | (562,796,075) | (51,390,180) | (614,186,255) | Exh 108, Schedule 3 |
| 7 | 117 | Accum. Provision Gas Lost - Underground Storage | (163,467) | 0 | (163,467) | 0 | (163,467) | Exh 1, Schedule 1 |
| 8 | | Net Plant in Service | <u>2,451,787,100</u> | <u>264,787,338</u> | <u>2,716,574,439</u> | <u>342,295,185</u> | <u>3,058,869,624</u> | |
| 9 | | Working Capital | | | | | | |
| 10 | 154-163-186 | Materials and Supplies | 1,164,540 | 21,652 | 1,186,192 | 26,703 | 1,212,895 | Exh 108, Schedule 5 |
| 11 | 165 | Prepayments | 3,475,052 | 207,145 | 3,682,197 | 25,323 | 3,707,519 | Exh 108, Schedule 6 |
| 12 | 164/242 | Gas Storage Underground | 32,279,714 | 4,576,069 | 36,855,783 | (2,001,569) | 34,854,214 | Exh 108, Schedule 7 |
| 13 | | Cash Allowance | 0 | 0 | 0 | 0 | 0 | Exh 108, Schedule 4 |
| 14 | | Total Working Capital | <u>36,919,306</u> | <u>4,804,866</u> | <u>41,724,172</u> | <u>(1,949,543)</u> | <u>39,774,628</u> | |
| 15 | | Deferred Income Taxes | | | | | | |
| 16 | 190 | Income Taxes | 74,485,056 | (1,186,717) | 73,298,339 | (3,238,071) | 70,060,268 | Exh 108, Schedule 8 |
| 17 | 282 | Depreciation | (470,427,289) | (12,946,577) | (483,373,866) | (8,881,775) | (492,255,641) | Exh 108, Schedule 8 |
| 18 | 283 | Other | 0 | 0 | 0 | 0 | 0 | Exh 108, Schedule 8 |
| 19 | | Total Deferred Income Taxes | <u>(395,942,233)</u> | <u>(14,133,294)</u> | <u>(410,075,527)</u> | <u>(12,119,846)</u> | <u>(422,195,373)</u> | |
| 20 | | | | | | | | |
| 21 | 235 | Customer Deposits | (3,454,041) | (3,952) | (3,457,993) | 1,654 | (3,456,339) | Exh 108, Schedule 9 |
| 22 | | Customer Advances for Construction | | | | | | |
| 23 | 252 | Cash Deposits | <u>3,034</u> | <u>16,491</u> | <u>19,525</u> | <u>0</u> | <u>19,525</u> | Exh 108, Schedule 10 |
| 24 | | Total Rate Base | <u>2,089,313,166</u> | <u>255,471,449</u> | <u>2,344,784,616</u> | <u>328,227,450</u> | <u>2,673,012,065</u> | |

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

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

Response:

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response:

The rate base claim at original cost as of December 31, 2022, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

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

| Line No. | Description | Account No. (1) | Gas Plant in Service | | | | | | | Balance as of 12/31/2021 (8)=(5+6+7) \$ |
|----------------------------------|---|--------------------|---|------------------------|--------------------------|------------------------|---|------------------------|--------------------------|---|
| | | | Plant Beginning Balance 11/30/2020 1/ (2) \$ | Additions (3) \$ | Retirements (4) \$ | Transfers (5) \$ | Balance as of 12/31/2020 (6 = 2+3+4+5) \$ | Additions (6) \$ | Retirements (7) \$ | |
| | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | |
| 1 | Intangible Plant | | | | | | | | | |
| 2 | Organization Costs | 301.00 | 100,099 | 0 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 26,216 | 0 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 4,809,062 | 0 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 27,732,265 | 259,968 | 0 | 0 | 27,992,233 | 0 | (117,135) | 27,875,098 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 1,719,212 | 3,281 | 0 | 0 | 1,722,494 | 0 | 0 | 1,722,494 |
| Underground Storage Plant | | | | | | | | | | |
| 7 | Underground Storage Plant | | | | | | | | | |
| 8 | Land | 350.10 | 23,882 | 0 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 1,932 | 0 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 3,250,037 | 0 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 738,941 | 0 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 168,032 | 0 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 139,442 | 0 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 67,498 | 0 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 389,345 | 0 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 948,177 | 0 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 104,477 | 0 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| Distribution Plant | | | | | | | | | | |
| 18 | Distribution Plant | | | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 21,944 | 0 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 3,361,100 | 0 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 95,361 | 0 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 3,353,028 | 72,912 | 0 | 0 | 3,425,940 | 6,881 | (1,088) | 3,431,733 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 13 | 0 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 3,233,171 | 0 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 7,026 | 0 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 4,012 | 0 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 5,521,273 | 69,554 | 0 | 0 | 5,590,827 | 13,476 | (2,132) | 5,602,171 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 86,228 | 0 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 17,722,046 | 64,013 | 0 | 0 | 17,786,059 | 0 | (64,079) | 17,721,980 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 5,819,325 | 79,207 | 0 | 0 | 5,898,532 | 0 | (61,566) | 5,836,966 |
| 31 | Structures, Communication | 375.80 | 16,515 | 0 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| Mains: | | | | | | | | | | |
| 33 | Mains | 376.00 | 1,904,754,579 | 23,954,331 | (14,053,325) | 0 | 1,914,655,585 | 7,236,956 | (644,515) | 1,921,248,026 |
| 34 | Mains - CSL Replacements | 376.08 | 23,515,481 | 0 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 64,129,547 | 162 | (313,970) | 0 | 63,815,739 | 0 | (682,136) | 63,133,602 |
| 36 | Cast Iron | 376.80 | 205,867 | 0 | (8,798) | 0 | 197,070 | 0 | (10,001) | 187,069 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 1,444,656 | 0 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 110,979,281 | 2,444,905 | (46,370) | 0 | 113,377,816 | 268,313 | (32,801) | 113,613,328 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 438,503 | 0 | (1,010) | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 136,417 | 0 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | (450) | 0 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 630,460,256 | 8,297,612 | (1,113,401) | 0 | 637,644,467 | 2,327,043 | (412,203) | 639,559,307 |
| 43 | Meters | 381.00 | 40,743,004 | 83,612 | (34,168) | 0 | 40,792,448 | 35,012 | (6,516) | 40,820,944 |
| 44 | Auto Meter Reading Devices | 381.10 | 24,645,195 | 0 | 0 | 0 | 24,645,195 | 6,179 | 0 | 24,651,374 |
| 45 | Meter Installations | 382.00 | 41,270,605 | 119,516 | (11,362) | 0 | 41,378,759 | 43,294 | (6,848) | 41,415,205 |
| 46 | House Regulators | 383.00 | 14,654,963 | 120,648 | (616) | 0 | 14,774,996 | 29,576 | (4,678) | 14,799,894 |
| 47 | House Regulators Installations | 384.00 | 3,484,788 | 0 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 5,960,476 | 60,570 | (29,537) | 0 | 5,991,509 | 31,539 | (4,989) | 6,018,059 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 1,037,970 | 0 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 19,450 | 0 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 117,248 | 0 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 119,609 | 0 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 623,932 | 0 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 10,326,335 | 124,238 | (9,553) | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 259,436 | 0 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 2,201,372 | 0 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| General Plant | | | | | | | | | | |
| 57 | General Plant | | | | | | | | | |
| 58 | Structures, Communications | 390.10 | 49,821 | 0 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 2,305,316 | 0 | (22,490) | 0 | 2,282,826 | 0 | 0 | 2,282,826 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 91,304 | 0 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 3,270,694 | 169,701 | 0 | 0 | 3,440,394 | 0 | (747,863) | 2,692,532 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 3,007 | 0 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 14,787 | 0 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 10,830 | 0 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 60,884 | 0 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 2,235,476 | 0 | 0 | 0 | 2,235,476 | 0 | (2,261,821) | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 179,308 | 0 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 35,454 | 0 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 17,041,365 | 24,880 | (9,213) | 0 | 17,057,031 | 42,979 | (6,798) | 17,093,212 |
| 71 | Tools, High Pressure Stopping | 394.31 | 10,847 | 0 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 266,039 | 0 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 948,698 | 0 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 787,916 | 0 | 0 | 0 | 787,916 | 35,869 | (5,674) | 818,111 |
| 79 | Miscellaneous Equipment | 398.00 | 953,270 | 0 | 0 | 0 | 953,270 | 0 | 0 | 953,270 |
| 80 | Total Gas Plant in Service | | 2,989,253,197 | 35,949,113 | (15,653,812) | - | 3,009,548,498 | 10,077,117 | (5,072,843) | 3,014,552,772 |

1/ Exhibit 8, Schedule 1.

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

| Line No. | Description | Account No. | Additions (3) | Retirements (4) | Balance as of | Additions (6) | Retirements (7) | Balance as of |
|----------|---|-------------|-------------------|--------------------|-----------------------|-------------------|--------------------|-----------------------|
| | | | | | 2/29/2021 (5 = 2+3+4) | | | 3/31/2021 (8)=(5+6+7) |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (111,684) | 27,763,414 | 0 | (269,767) | 27,493,647 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 1,722,494 | 0 | 0 | 1,722,494 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 9,342 | (1,088) | 3,439,987 | 9,706 | (1,361) | 3,448,332 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 18,294 | (2,132) | 5,618,333 | 19,008 | (2,664) | 5,634,677 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (64,079) | 17,657,901 | 0 | (64,079) | 17,593,822 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (61,566) | 5,775,400 | 0 | (61,566) | 5,713,834 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 9,824,695 | (786,602) | 1,930,286,119 | 10,208,020 | (961,553) | 1,939,532,586 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (645,520) | 62,488,082 | 0 | (789,093) | 61,698,990 |
| 36 | Cast Iron | 376.80 | 0 | (2,367) | 184,702 | 0 | (2,893) | 181,809 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 364,254 | (19,305) | 113,958,277 | 378,466 | (55,227) | 114,281,516 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 3,159,130 | (489,520) | 642,228,917 | 3,282,391 | (798,789) | 644,712,519 |
| 43 | Meters | 381.00 | 47,532 | (6,516) | 40,861,960 | 49,386 | (8,144) | 40,903,202 |
| 44 | Auto Meter Reading Devices | 381.10 | 8,388 | 0 | 24,659,762 | 8,715 | 0 | 24,668,477 |
| 45 | Meter Installations | 382.00 | 58,775 | (6,848) | 41,467,132 | 61,068 | (8,560) | 41,519,640 |
| 46 | House Regulators | 383.00 | 40,152 | (4,678) | 14,835,367 | 41,718 | (5,848) | 14,871,237 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 42,817 | (4,989) | 6,055,887 | 44,487 | (6,236) | 6,094,138 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,282,826 | 0 | 0 | 2,282,826 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 2,692,532 | 0 | 0 | 2,692,532 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 58,348 | (6,798) | 17,144,762 | 60,624 | (8,498) | 17,196,888 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 48,694 | (5,674) | 861,131 | 50,594 | (7,092) | 904,633 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 953,270 | 0 | 0 | 953,270 |
| 80 | Total Gas Plant in Service | | 13,680,421 | (2,219,366) | 3,026,013,827 | 14,214,183 | (3,051,370) | 3,037,176,640 |

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

| Line No. | Description | Account No. | Additions (3) | Retirements (4) | Balance as of | Additions (6) | Retirements (7) | Balance as of |
|----------|---|-------------|-------------------|--------------------|----------------------|-------------------|--------------------|----------------------|
| | | | | | 4/30/2021 | | | 5/31/2021 |
| | | | (1) | (2) | (5 = 2+3+4) | (6) | (7) | (8)=(5+6+7) |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (144,743) | 27,348,904 | 0 | (478,688) | 26,870,216 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 1,722,494 | 0 | 0 | 1,722,494 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 15,560 | (1,905) | 3,461,987 | 14,367 | (2,721) | 3,473,633 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 30,472 | (3,730) | 5,661,419 | 28,136 | (5,329) | 5,684,226 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (64,079) | 17,529,743 | 0 | (64,079) | 17,465,664 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (61,566) | 5,652,268 | 0 | (61,566) | 5,590,702 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 16,364,325 | (1,013,499) | 1,954,883,412 | 15,109,985 | (1,330,206) | 1,968,663,191 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (831,722) | 60,867,268 | 0 | (1,091,625) | 59,775,643 |
| 36 | Cast Iron | 376.80 | 0 | (3,050) | 178,759 | 0 | (4,003) | 174,756 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 837,963 | (73,827) | 115,045,652 | 1,022,708 | (152,298) | 115,916,062 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 5,261,948 | (784,084) | 649,190,383 | 4,858,616 | (798,789) | 653,250,210 |
| 43 | Meters | 381.00 | 79,171 | (11,402) | 40,970,971 | 73,102 | (16,289) | 41,027,784 |
| 44 | Auto Meter Reading Devices | 381.10 | 13,971 | 0 | 24,682,448 | 12,900 | 0 | 24,695,348 |
| 45 | Meter Installations | 382.00 | 97,898 | (11,984) | 41,605,554 | 90,394 | (17,121) | 41,678,826 |
| 46 | House Regulators | 383.00 | 66,878 | (8,187) | 14,929,928 | 61,751 | (11,696) | 14,979,983 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 71,317 | (8,730) | 6,156,725 | 65,851 | (12,472) | 6,210,104 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,282,826 | 0 | 0 | 2,282,826 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 2,692,532 | 0 | 0 | 2,692,532 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 97,186 | (11,897) | 17,282,177 | 89,736 | (16,996) | 17,354,917 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 81,107 | (9,929) | 975,811 | 74,890 | (14,184) | 1,036,517 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 953,270 | 0 | 0 | 953,270 |
| 80 | Total Gas Plant in Service | | 23,017,795 | (3,044,333) | 3,057,150,102 | 21,502,436 | (4,078,062) | 3,074,574,477 |

1/ Exhibit 8, Schedule 1.

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

| Line No. | Description | Account No. | Additions (3) \$ | Retirements (4) \$ | Balance as of | Additions (6) \$ | Retirements (7) \$ | Balance as of |
|----------|---|-------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|--------------------------------|
| | | | | | 6/30/2021 (5 = 2+3+4) \$ | | | 7/31/2021 (8)=(5+6+7) \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 2,010,696 | (83,562) | 28,797,350 | 0 | (28,351) | 28,768,999 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 3,664,304 | 0 | 5,386,798 | 0 | 0 | 5,386,798 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 17,210 | (2,721) | 3,488,122 | 16,752 | (2,721) | 3,502,153 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 33,703 | (5,329) | 5,712,600 | 32,807 | (5,329) | 5,740,078 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 5,057,624 | (64,079) | 22,459,209 | 0 | (64,079) | 22,395,130 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 192,959 | (61,566) | 5,722,095 | 0 | (61,566) | 5,660,529 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 18,099,474 | (1,548,817) | 1,985,213,848 | 17,618,264 | (1,530,199) | 2,001,301,913 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,271,027) | 58,504,616 | 0 | (1,255,748) | 57,248,867 |
| 36 | Cast Iron | 376.80 | 0 | (4,660) | 170,096 | 0 | (4,604) | 165,491 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 1,596,045 | (252,687) | 117,259,420 | 1,578,203 | (223,020) | 118,614,603 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 5,819,885 | (876,106) | 658,193,989 | 5,665,151 | (876,106) | 662,983,034 |
| 43 | Meters | 381.00 | 87,565 | (16,289) | 41,099,060 | 85,237 | (16,289) | 41,168,008 |
| 44 | Auto Meter Reading Devices | 381.10 | 15,453 | 0 | 24,710,801 | 15,042 | 0 | 24,725,843 |
| 45 | Meter Installations | 382.00 | 108,278 | (17,121) | 41,769,983 | 105,399 | (17,121) | 41,858,261 |
| 46 | House Regulators | 383.00 | 73,969 | (11,696) | 15,042,256 | 72,002 | (11,696) | 15,102,563 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 78,879 | (12,472) | 6,276,511 | 76,782 | (12,472) | 6,340,821 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,282,826 | 0 | 0 | 2,282,826 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 2,692,532 | 0 | 0 | 2,692,532 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 107,491 | (16,996) | 17,445,412 | 104,633 | (16,996) | 17,533,049 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 89,707 | (14,184) | 1,112,040 | 87,322 | (14,184) | 1,185,178 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 953,270 | 0 | 0 | 953,270 |
| 80 | Total Gas Plant in Service | | 37,053,242 | (4,259,313) | 3,107,368,405 | 25,457,594 | (4,140,482) | 3,128,685,518 |

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

| Line No. | Description | Account No. | Additions | | Retirements | | Balance as of | Additions | | Retirements | | Balance as of |
|----------|---|-------------|-------------------|--------------------|----------------------|-------------------|--------------------|-------------|----|-------------|----------------------|---------------|
| | | | (3) | (4) | (5 = 2+3+4) | (6) | (7) | (8)=(5+6+7) | | | | |
| | | (1) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 1 | Intangible Plant | | | | | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 0 | 0 | 0 | 100,099 | |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 0 | 0 | 0 | 26,216 | |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 0 | 0 | 0 | 4,809,062 | |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (2,971,103) | 25,797,896 | 2,010,696 | (14,812) | 0 | 0 | 0 | 27,793,780 | |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 5,386,798 | 3,664,304 | 0 | 0 | 0 | 0 | 9,051,102 | |
| 7 | Underground Storage Plant | | | | | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 0 | 0 | 0 | 23,882 | |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 0 | 0 | 0 | 1,932 | |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 0 | 0 | 0 | 3,250,037 | |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 0 | 0 | 0 | 738,941 | |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 0 | 0 | 0 | 168,032 | |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 0 | 0 | 0 | 139,442 | |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 0 | 0 | 0 | 67,498 | |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 0 | 0 | 0 | 389,345 | |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 0 | 0 | 0 | 948,177 | |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 0 | 0 | 0 | 104,477 | |
| 18 | Distribution Plant | | | | | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 0 | 0 | 0 | 21,944 | |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 0 | 0 | 0 | 3,361,100 | |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 0 | 0 | 0 | 95,361 | |
| 22 | Land Rights, City Other Distribution System | 374.40 | 19,246 | (2,721) | 3,518,678 | 21,769 | (2,721) | 0 | 0 | 0 | 3,537,726 | |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 0 | 0 | 0 | 3,233,171 | |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 0 | 0 | 0 | 7,026 | |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 0 | 0 | 0 | 4,012 | |
| 27 | Structures, Regulating | 375.40 | 37,690 | (5,329) | 5,772,439 | 42,631 | (5,329) | 0 | 0 | 0 | 5,809,741 | |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 0 | 0 | 0 | 86,228 | |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (64,079) | 22,331,051 | 5,057,624 | (64,079) | 0 | 0 | 0 | 27,324,596 | |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (61,566) | 5,598,963 | 192,959 | (61,566) | 0 | 0 | 0 | 5,730,356 | |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 0 | 0 | 0 | 16,515 | |
| 32 | Mains: | | | | | | | | | | | |
| 33 | Mains | 376.00 | 20,240,505 | (1,724,098) | 2,019,818,319 | 22,894,073 | (1,561,875) | 0 | 0 | 0 | 2,041,150,518 | |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 0 | 0 | 0 | 23,515,481 | |
| 35 | Bare Steel | 376.30 | 0 | (1,414,871) | 55,833,997 | 0 | (1,281,743) | 0 | 0 | 0 | 54,552,254 | |
| 36 | Cast Iron | 376.80 | 0 | (5,188) | 160,304 | 0 | (4,700) | 0 | 0 | 0 | 155,604 | |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 0 | 0 | 0 | 1,444,656 | |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 1,675,424 | (229,406) | 120,060,621 | 1,542,556 | (171,181) | 0 | 0 | 0 | 121,431,996 | |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 0 | 0 | 0 | 437,493 | |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 0 | 0 | 0 | 136,417 | |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | 0 | 0 | 0 | (450) | |
| 42 | Services | 380.00 | 6,508,333 | (905,516) | 668,585,851 | 7,361,586 | (828,199) | 0 | 0 | 0 | 675,119,238 | |
| 43 | Meters | 381.00 | 97,924 | (16,289) | 41,249,643 | 110,762 | (16,289) | 0 | 0 | 0 | 41,344,116 | |
| 44 | Auto Meter Reading Devices | 381.10 | 17,281 | 0 | 24,743,124 | 19,546 | 0 | 0 | 0 | 0 | 24,762,670 | |
| 45 | Meter Installations | 382.00 | 121,086 | (17,121) | 41,962,227 | 136,961 | (17,121) | 0 | 0 | 0 | 42,082,067 | |
| 46 | House Regulators | 383.00 | 82,719 | (11,696) | 15,173,586 | 93,563 | (11,696) | 0 | 0 | 0 | 15,255,453 | |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 0 | 0 | 0 | 3,484,788 | |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 88,210 | (12,472) | 6,416,559 | 99,774 | (12,472) | 0 | 0 | 0 | 6,503,861 | |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 0 | 0 | 0 | 1,037,970 | |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 0 | 0 | 0 | 19,450 | |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 0 | 0 | 0 | 117,248 | |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 0 | 0 | 0 | 119,609 | |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 0 | 0 | 0 | 623,932 | |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 0 | 0 | 0 | 10,441,021 | |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 0 | 0 | 0 | 259,436 | |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 0 | 0 | 0 | 2,201,372 | |
| 57 | General Plant | | | | | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 0 | 0 | 0 | 49,821 | |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,282,826 | 0 | 0 | 0 | 0 | 0 | 2,282,826 | |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 0 | 0 | 0 | 91,304 | |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 2,692,532 | 0 | 0 | 0 | 0 | 0 | 2,692,532 | |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 0 | 0 | 0 | 3,007 | |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 0 | 0 | 0 | 14,787 | |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 0 | 0 | 0 | 10,830 | |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 0 | 0 | 0 | 60,884 | |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | 0 | 0 | 0 | (26,345) | |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 0 | 0 | 0 | 179,308 | |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 0 | 0 | 0 | 35,454 | |
| 70 | Tools, Tools and Other | 394.30 | 120,206 | (16,996) | 17,636,259 | 135,965 | (16,996) | 0 | 0 | 0 | 17,755,228 | |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 0 | 0 | 0 | 10,847 | |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 0 | 0 | 0 | 266,039 | |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 0 | 0 | 0 | 948,698 | |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 78 | Communication Equipment, Telemetry | 397.50 | 100,319 | (14,184) | 1,271,313 | 113,471 | (14,184) | 0 | 0 | 0 | 1,370,600 | |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 953,270 | 0 | 0 | 0 | 0 | 0 | 953,270 | |
| 80 | Total Gas Plant in Service | | 29,108,943 | (7,472,635) | 3,150,321,826 | 43,498,240 | (4,084,962) | | | | 3,189,735,105 | |

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

| Line No. | Description | Account No. | Additions | | Retirements | | Balance as of | Additions | | Retirements | | Balance as of |
|----------------------------------|---|-------------|-------------------|--------------------|----------------------|-------------------|--------------------|---------------|----|-------------|----------------------|---------------|
| | | | (3) | (4) | (5) = 2+3-4 | (6) | (7) | (8) = (5+6-7) | | | | |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Intangible Plant | | | | | | | | | | | | |
| 1 | Intangible Plant | | | | | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 0 | 0 | 0 | 100,099 | |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 0 | 0 | 0 | 26,216 | |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 0 | 0 | 0 | 4,809,062 | |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (214,540) | 27,579,240 | 0 | 0 | (86,299) | 0 | 0 | 27,492,941 | |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 9,051,102 | 0 | 0 | 0 | 0 | 0 | 9,051,102 | |
| Underground Storage Plant | | | | | | | | | | | | |
| 7 | Underground Storage Plant | | | | | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 0 | 0 | 0 | 23,882 | |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 0 | 0 | 0 | 1,932 | |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 0 | 0 | 0 | 3,250,037 | |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 0 | 0 | 0 | 738,941 | |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 0 | 0 | 0 | 168,032 | |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 0 | 0 | 0 | 139,442 | |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 0 | 0 | 0 | 67,498 | |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 0 | 0 | 0 | 389,345 | |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 0 | 0 | 0 | 948,177 | |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 0 | 0 | 0 | 104,477 | |
| Distribution Plant | | | | | | | | | | | | |
| 18 | Distribution Plant | | | | | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 0 | 0 | 0 | 21,944 | |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 0 | 0 | 0 | 3,361,100 | |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 0 | 0 | 0 | 95,361 | |
| 22 | Land Rights, City Other Distribution System | 374.40 | 42,879 | (2,721) | 3,577,884 | 21,389 | (2,721) | 0 | 0 | 0 | 3,596,552 | |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 0 | 0 | 0 | 3,233,171 | |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 0 | 0 | 0 | 7,026 | |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 0 | 0 | 0 | 4,012 | |
| 27 | Structures, Regulating | 375.40 | 83,971 | (5,329) | 5,888,383 | 41,886 | (5,329) | 0 | 0 | 0 | 5,924,940 | |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 0 | 0 | 0 | 86,228 | |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (64,079) | 27,260,517 | 0 | (64,079) | 0 | 0 | 0 | 27,196,438 | |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (61,566) | 5,668,790 | 0 | (61,566) | 0 | 0 | 0 | 5,607,224 | |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 0 | 0 | 0 | 16,515 | |
| 32 | Mains: | | | | | | | | | | | |
| 33 | Mains | 376.00 | 45,094,824 | (1,678,726) | 2,084,566,615 | 22,494,280 | (1,566,674) | 0 | 0 | 0 | 2,105,494,221 | |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 0 | 0 | 0 | 23,515,481 | |
| 35 | Bare Steel | 376.30 | 0 | (1,377,636) | 53,174,618 | 0 | (1,285,681) | 0 | 0 | 0 | 51,888,937 | |
| 36 | Cast Iron | 376.80 | 0 | (5,051) | 150,553 | 0 | (4,714) | 0 | 0 | 0 | 145,838 | |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 0 | 0 | 0 | 1,444,656 | |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 2,134,407 | (117,438) | 123,448,965 | 833,983 | (61,342) | 0 | 0 | 0 | 124,221,606 | |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 0 | 0 | 0 | 437,493 | |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 0 | 0 | 0 | 136,417 | |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | 0 | 0 | 0 | (450) | |
| 42 | Services | 380.00 | 14,500,236 | (872,314) | 688,747,160 | 7,233,034 | (857,609) | 0 | 0 | 0 | 695,122,585 | |
| 43 | Meters | 381.00 | 218,169 | (16,289) | 41,545,996 | 108,827 | (16,289) | 0 | 0 | 0 | 41,638,534 | |
| 44 | Auto Meter Reading Devices | 381.10 | 38,500 | 0 | 24,801,170 | 19,205 | 0 | 0 | 0 | 0 | 24,820,375 | |
| 45 | Meter Installations | 382.00 | 269,774 | (17,121) | 42,334,720 | 134,569 | (17,121) | 0 | 0 | 0 | 42,452,168 | |
| 46 | House Regulators | 383.00 | 184,293 | (11,696) | 15,428,051 | 91,930 | (11,696) | 0 | 0 | 0 | 15,508,284 | |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 0 | 0 | 0 | 3,484,788 | |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 196,527 | (12,472) | 6,687,916 | 98,032 | (12,472) | 0 | 0 | 0 | 6,773,476 | |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 0 | 0 | 0 | 1,037,970 | |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 0 | 0 | 0 | 19,450 | |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 0 | 0 | 0 | 117,248 | |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 0 | 0 | 0 | 119,609 | |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 0 | 0 | 0 | 623,932 | |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 0 | 0 | 0 | 10,441,021 | |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 0 | 0 | 0 | 259,436 | |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 0 | 0 | 0 | 2,201,372 | |
| General Plant | | | | | | | | | | | | |
| 57 | General Plant | | | | | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 0 | 0 | 0 | 49,821 | |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,282,826 | 0 | 0 | 0 | 0 | 0 | 2,282,826 | |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 0 | 0 | 0 | 91,304 | |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 2,692,532 | 0 | 0 | 0 | 0 | 0 | 2,692,532 | |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 0 | 0 | 0 | 3,007 | |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 0 | 0 | 0 | 14,787 | |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 0 | 0 | 0 | 10,830 | |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 0 | 0 | 0 | 60,884 | |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | 0 | 0 | 0 | (26,345) | |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 0 | 0 | 0 | 179,308 | |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 0 | 0 | 0 | 35,454 | |
| 70 | Tools, Tools and Other | 394.30 | 267,813 | (16,996) | 18,006,045 | 133,591 | (16,996) | 0 | 0 | 0 | 18,122,640 | |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 0 | 0 | 0 | 10,847 | |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 0 | 0 | 0 | 266,039 | |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 0 | 0 | 0 | 948,698 | |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 78 | Communication Equipment, Telemetry | 397.50 | 223,505 | (14,184) | 1,579,921 | 111,489 | (14,184) | 0 | 0 | 0 | 1,677,226 | |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 953,270 | 0 | 0 | 0 | 0 | 0 | 953,270 | |
| 80 | Total Gas Plant in Service | | 63,254,899 | (4,488,159) | 3,248,501,844 | 31,322,215 | (4,084,772) | | | | 3,275,739,287 | |

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance as of 12/31/2021 (5 = 2+3+4) \$ | Additions (6) \$ | Retirements (7) \$ | Balance as of 1/31/2022 (8)=(5+6+7) \$ |
|----------|---|--------------------|------------------------|--------------------------|--|------------------------|--------------------------|---|
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 2,010,696 | (461,200) | 29,042,437 | 0 | (55,010) | 28,987,427 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 3,664,304 | 0 | 12,715,406 | 0 | 0 | 12,715,406 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 44,898 | (2,721) | 3,638,729 | 6,881 | (1,088) | 3,644,522 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 87,926 | (5,329) | 6,007,537 | 13,476 | (2,132) | 6,018,881 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 5,057,624 | (64,079) | 32,189,983 | 0 | (5,092) | 32,184,891 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 192,959 | (61,566) | 5,738,617 | 0 | (4,892) | 5,733,725 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 47,219,011 | (1,335,228) | 2,151,378,004 | 6,892,778 | (1,108,597) | 2,157,162,185 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,095,747) | 50,793,190 | 0 | (909,763) | 49,883,427 |
| 36 | Cast Iron | 376.80 | 0 | (4,018) | 141,821 | 0 | (3,336) | 138,485 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 1,750,662 | (55,398) | 125,916,870 | 206,726 | (31,198) | 126,092,398 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 15,183,269 | (702,975) | 709,602,879 | 2,614,468 | (562,474) | 711,654,873 |
| 43 | Meters | 381.00 | 228,446 | (16,289) | 41,850,691 | 37,016 | (6,888) | 41,880,819 |
| 44 | Auto Meter Reading Devices | 381.10 | 40,314 | 0 | 24,860,689 | 6,532 | 0 | 24,867,221 |
| 45 | Meter Installations | 382.00 | 282,482 | (17,121) | 42,717,529 | 45,519 | (7,200) | 42,755,848 |
| 46 | House Regulators | 383.00 | 192,975 | (11,696) | 15,689,563 | 26,701 | (4,224) | 15,712,040 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 205,784 | (12,472) | 6,966,788 | 31,539 | (4,989) | 6,993,338 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | (168,329) | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | (747,863) | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 280,428 | (2,741,889) | 15,661,179 | 60,068 | 0 | 15,721,247 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 234,033 | (14,184) | 1,897,075 | 33,116 | (5,238) | 1,924,953 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | (8,228) | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 76,675,811 | (7,526,333) | 3,344,888,765 | 9,974,820 | (2,712,121) | 3,352,151,464 |

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance | Additions (6) \$ | Retirements (7) \$ | Balance |
|----------|---|--------------------|------------------------|--------------------------|---|------------------------|--------------------------|---|
| | | | | | as of 2/28/2022 (5 = 2+3+4) \$ | | | as of 3/31/2022 (8)=(5+6+7) \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (41,003) | 28,946,424 | 0 | (72,705) | 28,873,719 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 12,715,406 | 0 | 0 | 12,715,406 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 9,342 | (1,088) | 3,652,776 | 9,706 | (1,361) | 3,661,121 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 18,294 | (2,132) | 6,035,043 | 19,008 | (2,664) | 6,051,387 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (5,092) | 32,179,799 | 0 | (5,092) | 32,174,707 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (4,892) | 5,728,833 | 0 | (4,892) | 5,723,941 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 9,357,449 | (1,314,127) | 2,165,205,507 | 9,722,545 | (1,293,790) | 2,173,634,262 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,078,430) | 48,804,996 | 0 | (1,061,740) | 47,743,256 |
| 36 | Cast Iron | 376.80 | 0 | (3,954) | 134,531 | 0 | (3,893) | 130,638 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 280,645 | (31,198) | 126,341,845 | 291,595 | (33,704) | 126,599,736 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 3,549,329 | (650,685) | 714,553,517 | 3,687,812 | (811,928) | 717,429,401 |
| 43 | Meters | 381.00 | 50,251 | (6,888) | 41,924,182 | 52,212 | (8,610) | 41,967,784 |
| 44 | Auto Meter Reading Devices | 381.10 | 8,868 | 0 | 24,876,089 | 9,214 | 0 | 24,885,303 |
| 45 | Meter Installations | 382.00 | 61,796 | (7,200) | 42,810,444 | 64,207 | (9,000) | 42,865,650 |
| 46 | House Regulators | 383.00 | 36,249 | (4,224) | 15,744,065 | 37,663 | (5,279) | 15,776,449 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment. Station Equipment | 385.00 | 42,817 | (4,989) | 7,031,166 | 44,487 | (6,236) | 7,069,417 |
| 49 | Industrial M&R Equipment. Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 81,547 | 0 | 15,802,794 | 84,728 | 0 | 15,887,522 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 44,958 | (5,238) | 1,964,673 | 46,712 | (6,548) | 2,004,837 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 13,541,544 | (3,161,141) | 3,362,531,867 | 14,069,889 | (3,327,442) | 3,373,274,314 |

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance as of 4/30/2022 (5 = 2+3+4) \$ | Additions (6) \$ | Retirements (7) \$ | Balance as of 5/31/2022 (8)=(5+6+7) \$ |
|----------|---|--------------------|------------------------|--------------------------|--|------------------------|--------------------------|--|
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (93,231) | 28,780,488 | 0 | (390,040) | 28,390,448 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 12,715,406 | 0 | 0 | 12,715,406 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 15,560 | (1,905) | 3,674,776 | 14,367 | (2,721) | 3,686,422 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 30,472 | (3,730) | 6,078,129 | 28,136 | (5,329) | 6,100,936 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (5,092) | 32,169,615 | 0 | (5,092) | 32,164,523 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (4,892) | 5,719,049 | 0 | (4,892) | 5,714,157 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 15,586,065 | (1,137,742) | 2,188,082,585 | 14,391,380 | (1,289,707) | 2,201,184,258 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (933,681) | 46,809,575 | 0 | (1,058,390) | 45,751,185 |
| 36 | Cast Iron | 376.80 | 0 | (3,423) | 127,214 | 0 | (3,881) | 123,333 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 467,451 | (81,618) | 126,985,569 | 431,621 | (89,135) | 127,328,055 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 5,911,876 | (708,539) | 722,632,738 | 5,458,726 | (811,928) | 727,279,536 |
| 43 | Meters | 381.00 | 83,700 | (12,055) | 42,039,429 | 77,285 | (17,221) | 42,099,493 |
| 44 | Auto Meter Reading Devices | 381.10 | 14,771 | 0 | 24,900,074 | 13,638 | 0 | 24,913,712 |
| 45 | Meter Installations | 382.00 | 102,929 | (12,600) | 42,955,979 | 95,039 | (18,000) | 43,033,018 |
| 46 | House Regulators | 383.00 | 60,377 | (7,391) | 15,829,435 | 55,749 | (10,559) | 15,874,625 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment. Station Equipment | 385.00 | 71,317 | (8,730) | 7,132,004 | 65,851 | (12,472) | 7,185,383 |
| 49 | Industrial M&R Equipment. Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 135,827 | 0 | 16,023,349 | 125,415 | 0 | 16,148,764 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 74,883 | (9,167) | 2,070,553 | 69,143 | (13,096) | 2,126,600 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 22,555,228 | (3,023,797) | 3,392,805,745 | 20,826,350 | (3,732,462) | 3,409,899,634 |

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

| Line No. | Description | Account No. | Additions (3) | Retirements (4) | Balance as of 6/30/2022 (5 = 2+3+4) | Additions (6) | Retirements (7) | Balance as of 7/31/2022 (8)=(5+6+7) |
|----------|---|-------------|-------------------|--------------------|-------------------------------------|-------------------|--------------------|-------------------------------------|
| | | (1) | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 4,010,481 | (1,831,442) | 30,569,487 | 0 | 0 | 30,569,487 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 3,026,519 | 0 | 15,741,925 | 0 | 0 | 15,741,925 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 17,210 | (2,721) | 3,700,911 | 16,752 | (2,721) | 3,714,942 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 33,703 | (5,329) | 6,129,310 | 32,807 | (5,329) | 6,156,788 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 212,797 | (5,092) | 32,372,228 | 0 | (5,092) | 32,367,136 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 204,452 | (4,892) | 5,913,717 | 0 | (4,892) | 5,908,825 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 17,238,695 | (1,432,849) | 2,216,990,104 | 16,780,368 | (1,467,591) | 2,232,302,881 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,175,859) | 44,575,327 | 0 | (1,204,369) | 43,370,957 |
| 36 | Cast Iron | 376.80 | 0 | (4,311) | 119,022 | 0 | (4,416) | 114,606 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 517,016 | (89,135) | 127,755,936 | 503,270 | (98,229) | 128,160,977 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 6,538,727 | (988,348) | 732,829,915 | 6,364,882 | (988,348) | 738,206,449 |
| 43 | Meters | 381.00 | 92,575 | (17,221) | 42,174,847 | 90,114 | (17,221) | 42,247,740 |
| 44 | Auto Meter Reading Devices | 381.10 | 16,337 | 0 | 24,930,049 | 15,902 | 0 | 24,945,951 |
| 45 | Meter Installations | 382.00 | 113,842 | (18,000) | 43,128,861 | 110,816 | (18,000) | 43,221,676 |
| 46 | House Regulators | 383.00 | 66,779 | (10,559) | 15,930,846 | 65,004 | (10,559) | 15,985,290 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 78,879 | (12,472) | 7,251,790 | 76,782 | (12,472) | 7,316,100 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetering | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 150,229 | 0 | 16,298,993 | 146,235 | 0 | 16,445,228 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetering | 397.50 | 82,823 | (13,096) | 2,196,327 | 80,621 | (13,096) | 2,263,852 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 32,401,065 | (5,611,326) | 3,436,689,372 | 24,283,552 | (3,852,335) | 3,457,120,590 |

1/ Exhibit 8, Schedule 1.

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance as of 8/31/2022 (5 = 2+3+4) \$ | Additions (6) \$ | Retirements (7) \$ | Balance as of 9/30/2022 (8)=(5+6+7) \$ |
|----------|---|-----------------|-------------------|--------------------|--|-------------------|--------------------|--|
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (1,077,850) | 29,491,637 | 4,010,481 | (127,355) | 33,374,763 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 15,741,925 | 3,026,519 | 0 | 18,768,444 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 19,246 | (2,721) | 3,731,467 | 21,769 | (2,721) | 3,750,515 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 37,690 | (5,329) | 6,189,149 | 42,631 | (5,329) | 6,226,451 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (5,092) | 32,362,044 | 212,797 | (5,092) | 32,569,749 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (4,892) | 5,903,933 | 204,452 | (4,892) | 6,103,493 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 19,277,901 | (1,355,586) | 2,250,225,196 | 21,805,269 | (1,363,059) | 2,270,667,406 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,112,453) | 42,258,504 | 0 | (1,118,586) | 41,139,918 |
| 36 | Cast Iron | 376.80 | 0 | (4,079) | 110,527 | 0 | (4,101) | 106,425 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 578,176 | (98,229) | 128,640,924 | 653,975 | (98,229) | 129,196,670 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 7,312,209 | (1,106,914) | 744,411,744 | 8,270,853 | (915,316) | 751,767,281 |
| 43 | Meters | 381.00 | 103,526 | (17,221) | 42,334,045 | 117,099 | (17,221) | 42,433,923 |
| 44 | Auto Meter Reading Devices | 381.10 | 18,269 | 0 | 24,964,220 | 20,665 | 0 | 24,984,885 |
| 45 | Meter Installations | 382.00 | 127,309 | (18,000) | 43,330,985 | 144,000 | (18,000) | 43,456,985 |
| 46 | House Regulators | 383.00 | 74,679 | (10,559) | 16,049,410 | 84,469 | (10,559) | 16,123,320 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment. Station Equipment | 385.00 | 88,210 | (12,472) | 7,391,838 | 99,774 | (12,472) | 7,479,140 |
| 49 | Industrial M&R Equipment. Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetering | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 168,000 | 0 | 16,613,228 | 190,025 | 0 | 16,803,253 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetering | 397.50 | 92,620 | (13,096) | 2,343,376 | 104,763 | (13,096) | 2,435,043 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 27,897,835 | (4,844,493) | 3,480,173,931 | 39,009,541 | (3,716,029) | 3,515,467,443 |

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance | Additions (6) \$ | Retirements (7) \$ | Balance |
|----------|---|--------------------|------------------------|--------------------------|--|------------------------|--------------------------|--|
| | | | | | as of 10/31/2022 (5 = 2+3+4) \$ | | | as of 11/30/2022 (8)=(5+6+7) \$ |
| 1 | Intangible Plant | | | | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 0 | (15,376) | 33,359,387 | 0 | (252,323) | 33,107,064 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 0 | 0 | 18,768,444 | 0 | 0 | 18,768,444 |
| 7 | Underground Storage Plant | | | | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 42,879 | (2,721) | 3,790,673 | 21,389 | (2,721) | 3,809,341 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 83,971 | (5,329) | 6,305,093 | 41,886 | (5,329) | 6,341,650 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 0 | (5,092) | 32,564,657 | 0 | (5,092) | 32,559,565 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 0 | (4,892) | 6,098,601 | 0 | (4,892) | 6,093,709 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | | |
| 33 | Mains | 376.00 | 42,950,189 | (1,362,433) | 2,312,255,162 | 21,424,490 | (980,447) | 2,332,699,205 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (1,118,072) | 40,021,846 | 0 | (804,598) | 39,217,249 |
| 36 | Cast Iron | 376.80 | 0 | (4,100) | 102,326 | 0 | (2,950) | 99,376 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 1,288,146 | (55,604) | 130,429,212 | 642,555 | (55,604) | 131,016,163 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) | 0 | 0 | (450) |
| 42 | Services | 380.00 | 16,291,232 | (1,049,060) | 767,009,453 | 8,126,421 | (976,027) | 774,159,847 |
| 43 | Meters | 381.00 | 230,652 | (17,221) | 42,647,354 | 115,054 | (17,221) | 42,745,187 |
| 44 | Auto Meter Reading Devices | 381.10 | 40,703 | 0 | 25,025,588 | 20,304 | 0 | 25,045,892 |
| 45 | Meter Installations | 382.00 | 283,638 | (18,000) | 43,722,623 | 141,485 | (18,000) | 43,846,108 |
| 46 | House Regulators | 383.00 | 166,380 | (10,559) | 16,279,142 | 82,994 | (10,559) | 16,351,577 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment. Station Equipment | 385.00 | 196,527 | (12,472) | 7,663,195 | 98,032 | (12,472) | 7,748,755 |
| 49 | Industrial M&R Equipment. Large Volume | 385.10 | 0 | 0 | 1,037,970 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetering | 387.45 | 0 | 0 | 10,441,021 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | 0 | 2,114,497 | 0 | 0 | 2,114,497 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | 0 | 1,944,668 | 0 | 0 | 1,944,668 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 374,295 | 0 | 17,177,548 | 186,706 | 0 | 17,364,254 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | 0 | 266,039 | 0 | 0 | 266,039 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetering | 397.50 | 206,353 | (13,096) | 2,628,300 | 102,934 | (13,096) | 2,718,138 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | 0 | 945,042 | 0 | 0 | 945,042 |
| 80 | Total Gas Plant in Service | | 62,154,966 | (3,694,026) | 3,573,928,383 | 31,004,250 | (3,161,331) | 3,601,771,302 |

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

| Line No. | Description | Account No. (1) | Additions (3) \$ | Retirements (4) \$ | Balance as of 12/31/2022 (5 = 2+3+4) \$ |
|----------|---|-----------------|-------------------|--------------------|---|
| 1 | Intangible Plant | | | | |
| 2 | Organization Costs | 301.00 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 4,010,481 | (459,808) | 36,657,737 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 3,026,519 | 0 | 21,794,963 |
| 7 | Underground Storage Plant | | | | |
| 8 | Land | 350.10 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 0 | 0 | 104,477 |
| 18 | Distribution Plant | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 44,898 | (2,721) | 3,851,518 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 87,926 | (5,329) | 6,424,247 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 212,797 | (5,092) | 32,767,270 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 204,452 | (4,892) | 6,293,269 |
| 31 | Structures, Communication | 375.80 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | |
| 33 | Mains | 376.00 | 44,973,353 | (840,588) | 2,376,831,970 |
| 34 | Mains - CSL Replacements | 376.08 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 0 | (689,823) | 36,527,425 |
| 36 | Cast Iron | 376.80 | 0 | (2,529) | 96,846 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 1,348,824 | (55,604) | 132,309,383 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 0 | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | 0 | 0 | (450) |
| 42 | Services | 380.00 | 17,058,629 | (769,251) | 790,449,225 |
| 43 | Meters | 381.00 | 241,516 | (17,221) | 42,969,482 |
| 44 | Auto Meter Reading Devices | 381.10 | 42,621 | 0 | 25,088,513 |
| 45 | Meter Installations | 382.00 | 296,999 | (18,000) | 44,125,107 |
| 46 | House Regulators | 383.00 | 174,218 | (10,559) | 16,515,236 |
| 47 | House Regulators Installations | 384.00 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 205,784 | (12,472) | 7,942,067 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 0 | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 0 | 0 | 2,201,372 |
| 57 | General Plant | | | | |
| 58 | Structures, Communications | 390.10 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 0 | (94,357) | 2,020,141 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 0 | (1,577,541) | 367,128 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 0 | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 391,926 | (303,528) | 17,452,652 |
| 71 | Tools, High Pressure Stopping | 394.31 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 0 | (1,118) | 264,921 |
| 73 | Power Operated Equipment | 396.00 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 216,074 | (13,096) | 2,921,116 |
| 79 | Miscellaneous Equipment | 398.00 | 0 | (137) | 944,905 |
| 80 | Total Gas Plant in Service | | 72,537,017 | (4,883,666) | 3,669,424,653 |

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

| Line No. | Description | Account No. (1) | Plant | Additions (3) | Retirements (4) | Transfers (5) | Balance |
|----------|---|--------------------|--|--------------------|----------------------|------------------|------------------------------------|
| | | | Beginning Balance 11/30/2020 (2) | | | | as of 12/31/2022 (5 = 2+3+4) |
| | | | \$ | \$ | \$ | \$ | \$ |
| 1 | Intangible Plant | | | | | | |
| 2 | Organization Costs | 301.00 | 100,099 | 0 | 0 | 0 | 100,099 |
| 3 | Franchises/Consent, Perpetual | 302.10 | 26,216 | 0 | 0 | 0 | 26,216 |
| 4 | Intangible Plant, General | 303.00 | 4,809,062 | 0 | 0 | 0 | 4,809,062 |
| 5 | Intangible Plant, Miscellaneous Software | 303.30 | 27,732,265 | 18,323,499 | (9,398,027) | 0 | 36,657,737 |
| 6 | Intangible Plant, Miscellaneous Cloud | 303.99 | 1,719,212 | 20,075,750 | 0 | 0 | 21,794,963 |
| | | | | | | | 0 |
| 7 | Underground Storage Plant | | | | | | |
| 8 | Land | 350.10 | 23,882 | 0 | 0 | 0 | 23,882 |
| 9 | Rights of Way | 350.20 | 1,932 | 0 | 0 | 0 | 1,932 |
| 10 | Compressor Station Structures | 351.20 | 3,250,037 | 0 | 0 | 0 | 3,250,037 |
| 11 | Wells Construction | 352.01 | 738,941 | 0 | 0 | 0 | 738,941 |
| 12 | Wells Equipment | 352.02 | 168,032 | 0 | 0 | 0 | 168,032 |
| 13 | Storage Leasehold and Rights | 352.10 | 139,442 | 0 | 0 | 0 | 139,442 |
| 14 | Other Leases | 352.12 | 67,498 | 0 | 0 | 0 | 67,498 |
| 15 | Lines | 353.00 | 389,345 | 0 | 0 | 0 | 389,345 |
| 16 | Compressor Station Equipment | 354.00 | 948,177 | 0 | 0 | 0 | 948,177 |
| 17 | Measuring & Regulating Equipment | 355.00 | 104,477 | 0 | 0 | 0 | 104,477 |
| | | | | | | | 0 |
| 18 | Distribution Plant | | | | | | |
| 19 | Land, City Gate/Main Line Industrial | 374.10 | 21,944 | 0 | 0 | 0 | 21,944 |
| 20 | Land, Other Distribution System | 374.20 | 3,361,100 | 0 | 0 | 0 | 3,361,100 |
| 21 | Land Rights, City Gate/Main Line | 374.30 | 95,361 | 0 | 0 | 0 | 95,361 |
| 22 | Land Rights, City Other Distribution System | 374.40 | 3,353,028 | 552,910 | (54,420) | 0 | 3,851,518 |
| 23 | Land Rights, City Other Distribution System, Loc | 374.41 | 13 | 0 | 0 | 0 | 13 |
| 24 | Rights of Way | 374.50 | 3,233,171 | 0 | 0 | 0 | 3,233,171 |
| 25 | Structures, City Gate Measurement & Regulating | 375.20 | 7,026 | 0 | 0 | 0 | 7,026 |
| 26 | Structures, General Meas & Reg Local Gas | 375.31 | 4,012 | 0 | 0 | 0 | 4,012 |
| 27 | Structures, Regulating | 375.40 | 5,521,273 | 1,009,554 | (106,580) | 0 | 6,424,247 |
| 28 | Structures, Distribution Industrial M&R | 375.60 | 86,228 | 0 | 0 | 0 | 86,228 |
| 29 | Structures, Other Distribution System | 375.70 | 17,722,046 | 15,875,276 | (830,052) | 0 | 32,767,270 |
| 30 | Structures, Other Distribution System, Leased | 375.71 | 5,819,325 | 1,271,440 | (797,496) | 0 | 6,293,269 |
| 31 | Structures, Communication | 375.80 | 16,515 | 0 | 0 | 0 | 16,515 |
| 32 | Mains: | | | | | | 0 |
| 33 | Mains | 376.00 | 1,904,754,579 | 516,759,225 | (44,681,834) | 0 | 2,376,831,970 |
| 34 | Mains - CSL Replacements | 376.08 | 23,515,481 | 0 | 0 | 0 | 23,515,481 |
| 35 | Bare Steel | 376.30 | 64,129,547 | 162 | (25,602,284) | 0 | 38,527,425 |
| 36 | Cast Iron | 376.80 | 205,867 | 0 | (109,021) | 0 | 96,846 |
| 37 | Measuring & Regulating Equipment General | 378.10 | 1,444,656 | 0 | 0 | 0 | 1,444,656 |
| 38 | Measuring & Regulating Equipment Regulating | 378.20 | 110,979,281 | 23,637,889 | (2,307,787) | 0 | 132,309,383 |
| 39 | Measuring & Regulating Equipment Local Gas | 378.30 | 438,503 | 0 | (1,010) | 0 | 437,493 |
| 40 | Measuring & Regulating Equipment City Gate | 379.10 | 136,417 | 0 | 0 | 0 | 136,417 |
| 41 | Measuring & Regulating Equipment Exchange Gas | 379.11 | (450) | 0 | 0 | 0 | (450) |
| 42 | Services | 380.00 | 630,460,256 | 180,643,398 | (20,654,429) | 0 | 790,449,225 |
| 43 | Meters | 381.00 | 40,743,004 | 2,595,745 | (369,267) | 0 | 42,969,482 |
| 44 | Auto Meter Reading Devices | 381.10 | 24,645,195 | 443,318 | 0 | 0 | 25,088,513 |
| 45 | Meter Installations | 382.00 | 41,270,605 | 3,217,072 | (362,570) | 0 | 44,125,107 |
| 46 | House Regulators | 383.00 | 14,654,963 | 2,083,438 | (223,165) | 0 | 16,515,236 |
| 47 | House Regulators Installations | 384.00 | 3,484,788 | 0 | 0 | 0 | 3,484,788 |
| 48 | Industrial M&R Equipment, Station Equipment | 385.00 | 5,960,476 | 2,260,568 | (278,977) | 0 | 7,942,067 |
| 49 | Industrial M&R Equipment, Large Volume | 385.10 | 1,037,970 | 0 | 0 | 0 | 1,037,970 |
| 50 | Other Equipment | 387.10 | 19,450 | 0 | 0 | 0 | 19,450 |
| 51 | Other Equipment, Odorization | 387.20 | 117,248 | 0 | 0 | 0 | 117,248 |
| 52 | Other Equipment, Radio | 387.42 | 119,609 | 0 | 0 | 0 | 119,609 |
| 53 | Other Equipment, Other Communications | 387.44 | 623,932 | 0 | 0 | 0 | 623,932 |
| 54 | Other Equipment, Telemetry | 387.45 | 10,326,335 | 124,238 | (9,553) | 0 | 10,441,021 |
| 55 | Other Equipment, Customer Information Service | 387.46 | 259,436 | 0 | 0 | 0 | 259,436 |
| 56 | GPS Pipe Locators | 387.50 | 2,201,372 | 0 | 0 | 0 | 2,201,372 |
| | | | | | | | 0 |
| 57 | General Plant | | | | | | |
| 58 | Structures, Communications | 390.10 | 49,821 | 0 | 0 | 0 | 49,821 |
| 59 | Office Furniture & Equipment, Unspecified | 391.10 | 2,305,316 | 0 | (285,176) | 0 | 2,020,141 |
| 60 | Office Furniture & Equipment, Data handling Equip | 391.11 | 91,304 | 0 | 0 | 0 | 91,304 |
| 61 | Office Furniture & Equipment, Information Systems | 391.12 | 3,270,694 | 169,701 | (3,073,267) | 0 | 367,128 |
| 62 | Office Furniture & Equipment, Air Condition Equip | 391.20 | 3,007 | 0 | 0 | 0 | 3,007 |
| 63 | Transportation Equipment, Trailers > \$1,000 | 392.20 | 14,787 | 0 | 0 | 0 | 14,787 |
| 64 | Transportation Equipment, Trailers \$1,000 or < | 392.21 | 10,830 | 0 | 0 | 0 | 10,830 |
| 65 | Stores Equipment | 393.00 | 0 | 0 | 0 | 0 | 0 |
| 66 | Tools, Garage & Service Equipment | 394.10 | 60,884 | 0 | 0 | 0 | 60,884 |
| 67 | Tools, CNG Equipment, Stationary | 394.11 | 2,235,476 | 0 | (2,261,821) | 0 | (26,345) |
| 68 | Tools, CNG Equipment, Portable | 394.12 | 179,308 | 0 | 0 | 0 | 179,308 |
| 69 | Tools, Shop Equipment | 394.20 | 35,454 | 0 | 0 | 0 | 35,454 |
| 70 | Tools, Tools and Other | 394.30 | 17,041,365 | 3,618,881 | (3,207,594) | 0 | 17,452,652 |
| 71 | Tools, High Pressure Stopping | 394.31 | 10,847 | 0 | 0 | 0 | 10,847 |
| 72 | Laboratory Equipment Gas | 395.00 | 266,039 | 0 | (1,118) | 0 | 264,921 |
| 73 | Power Operated Equipment | 396.00 | 948,698 | 0 | 0 | 0 | 948,698 |
| 74 | Communication Equipment | 397.00 | 0 | 0 | 0 | 0 | 0 |
| 75 | Communication Equipment, Telephone | 397.10 | 0 | 0 | 0 | 0 | 0 |
| 76 | Communication Equipment, Radio | 397.20 | 0 | 0 | 0 | 0 | 0 |
| 77 | Communication Equipment, Other | 397.40 | 0 | 0 | 0 | 0 | 0 |
| 78 | Communication Equipment, Telemetry | 397.50 | 787,916 | 2,406,000 | (272,800) | 0 | 2,921,116 |
| 79 | Miscellaneous Equipment | 398.00 | 953,270 | 0 | (8,365) | 0 | 944,905 |
| | | | | | | | 0 |
| 80 | Total Gas Plant in Service | | 2,989,253,197 | 795,068,067 | (114,896,611) | - | 3,669,424,653 |

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2021 & December 31, 2022

| Line No. | Account No. | Description | Construction Work | Construction Work | Construction Work |
|----------|-------------|--|-------------------|-------------------------|---------------------|
| | | | In Progress | In Progress | In Progress |
| | | | Account 107 | Account 107 | Account 107 |
| | | | <u>Per Books</u> | <u>Not In Rate Base</u> | <u>In Rate Base</u> |
| | | | (1) | (2) | (3)=(1-2) |
| | | | \$ | \$ | \$ |
| 1 | | Intangible Plant | | | |
| 2 | 301.00 | Organization Costs | 0 | 0 | 0 |
| 3 | 302.10 | Franchises/Consent, Perpetual | 0 | 0 | 0 |
| 4 | 303.00 | Intangible Plant, General | 273,098 | 273,098 | 0 |
| 5 | 303.30 | Intangible Plant, Miscellaneous Software | 3,711,525 | 3,711,525 | 0 |
| 6 | 303.99 | Intangible Plant, Miscellaneous Cloud | 926,324 | 926,324 | 0 |
| 7 | | Total Intangible Plant | <u>4,910,947</u> | <u>4,910,947</u> | <u>0</u> |
| 8 | | Underground Storage Plant | | | |
| 9 | 350.10 | Land | 0 | 0 | 0 |
| 10 | 350.20 | Rights of Way | 0 | 0 | 0 |
| 11 | 351.20 | Compressor Station Structures | 361,344 | 361,344 | 0 |
| 12 | 352.01 | Wells Construction | 0 | 0 | 0 |
| 13 | 352.02 | Wells Equipment | 0 | 0 | 0 |
| 14 | 352.10 | Storage Leasehold and Rights | 0 | 0 | 0 |
| 15 | 352.12 | Other Leases | 0 | 0 | 0 |
| 16 | 353.00 | Lines | 0 | 0 | 0 |
| 17 | 354.00 | Compressor Station Equipment | 0 | 0 | 0 |
| 18 | 355.00 | Measuring & Regulating Equipment | 0 | 0 | 0 |
| 19 | | Total Underground Storage Plant | <u>361,344</u> | <u>361,344</u> | <u>0</u> |
| 20 | | Distribution Plant | | | |
| 21 | 374.10 | Land, City Gate/Main Line Industrial | 0 | 0 | 0 |
| 22 | 374.20 | Land, Other Distribution System | 0 | 0 | 0 |
| 23 | 374.30 | Land Rights, City Gate/Main Line | 0 | 0 | 0 |
| 24 | 374.40 | Land Rights, City Other Distribution System | 746,268 | 746,268 | 0 |
| 25 | 374.41 | Land Rights, City Other Distribution System, Loc | 0 | 0 | 0 |
| 26 | 374.50 | Rights of Way | 0 | 0 | 0 |
| 27 | 375.20 | Structures, City Gate Measurement & Regulating | 0 | 0 | 0 |
| 28 | 375.31 | Structures, General Meas & Reg Local Gas | 0 | 0 | 0 |
| 29 | 375.40 | Structures, Regulating | 436,981 | 436,981 | 0 |
| 30 | 375.60 | Structures, Distribution Industrial M&R | 0 | 0 | 0 |
| 31 | 375.70 | Structures, Other Distribution System | 873,194 | 873,194 | 0 |
| 32 | 375.71 | Structures, Other Distribution System, Leased | 0 | 0 | 0 |
| 33 | 375.80 | Structures, Communication | 0 | 0 | 0 |
| 34 | 376.00 | Mains | 29,870,850 | 29,870,850 | 0 |
| 35 | 376.08 | Mains - CSL Replacements | 0 | 0 | 0 |
| 36 | 376.25 | BS & CI Replaced Total | 937 | 937 | 0 |
| 37 | 378.10 | Measuring & Regulating Equipment General | 0 | 0 | 0 |
| 38 | 378.20 | Measuring & Regulating Equipment Regulating | 6,561,851 | 6,561,851 | 0 |

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2021 & December 31, 2022

| Line No. | Account No. | Description | November 30, 2021 & December 31, 2022 | | |
|----------|-------------|---|---|--|--|
| | | | Construction Work In Progress Account 107 Per Books (1) \$ | Construction Work In Progress Account 107 Not In Rate Base (2) \$ | Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$ |
| 1 | 378.30 | Measuring & Regulating Equipment Local Gas | 0 | 0 | 0 |
| 2 | 379.10 | Measuring & Regulating Equipment City Gate | 0 | 0 | 0 |
| 3 | 379.11 | Measuring & Regulating Equipment Exchange Gas | 0 | 0 | 0 |
| 4 | 380.00 | Services | 1,396,281 | 1,396,281 | 0 |
| 5 | 380.12 | CSL Replacement | 0 | 0 | 0 |
| 6 | 380.13 | Customer Service | 0 | 0 | 0 |
| 7 | 381.00 | Meters | 39,665 | 39,665 | 0 |
| 8 | 381.10 | Auto Meter Reading Devices | 29,228 | 29,228 | 0 |
| 9 | 382.00 | Meter Installations | 145,064 | 145,064 | 0 |
| 10 | 383.00 | House Regulators | 58,755 | 58,755 | 0 |
| 11 | 384.00 | House Regulators Installations | 0 | 0 | 0 |
| 12 | 385.00 | Industrial M&R Equipment. Station Equipment | 460,693 | 460,693 | 0 |
| 13 | 385.10 | Industrial M&R Equipment. Large Volume | 9,696 | 9,696 | 0 |
| 14 | 387.10 | Other Equipment | 0 | 0 | 0 |
| 15 | 387.20 | Other Equipment, Odorization | 0 | 0 | 0 |
| 16 | 387.42 | Other Equipment, Radio | 0 | 0 | 0 |
| 17 | 387.44 | Other Equipment, Other Communications | 0 | 0 | 0 |
| 18 | 387.45 | Other Equipment, Telephone | 978,165 | 978,165 | 0 |
| 19 | 387.46 | Other Equipment, Customer Information Service | 0 | 0 | 0 |
| 20 | 398.00 | Miscellaneous Equipment | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | 41,607,629 | 41,607,629 | 0 |
| 22 | | General Plant | | | |
| 23 | 389.20 | Land Rights | 0 | 0 | 0 |
| 24 | 390.10 | Structures, Communications | 0 | 0 | 0 |
| 25 | 391.10 | Office Furniture & Equipment, Unspecified | 0 | 0 | 0 |
| 26 | 391.11 | Office Furniture & Equipment, Data handling Equip | 0 | 0 | 0 |
| 27 | 391.12 | Office Furniture & Equipment, Information Systems | 0 | 0 | 0 |
| 28 | 391.20 | Office Furniture & Equipment, Air Condition Equip | 0 | 0 | 0 |
| 29 | 392.20 | Transportation Equipment, Trailers > \$1,000 | 0 | 0 | 0 |
| 30 | 392.21 | Transportation Equipment, Trailers \$1,000 or < | 0 | 0 | 0 |
| 31 | 393.00 | Stores Equipment | 0 | 0 | 0 |
| 32 | 394.10 | Tools, Garage & Service Equipment | 0 | 0 | 0 |
| 33 | 394.11 | Tools, CNG Equipment, Stationary | 0 | 0 | 0 |
| 34 | 394.12 | Tools, CNG Equipment, Portable | 0 | 0 | 0 |
| 35 | 394.20 | Tools, Shop Equipment | 0 | 0 | 0 |
| 36 | 394.30 | Tools, Tools and Other | 5,212 | 5,212 | 0 |
| 37 | 394.31 | Tools, High Pressure Stopping | 0 | 0 | 0 |
| 38 | 395.00 | Laboratory Equipment Gas | 0 | 0 | 0 |
| 39 | 396.00 | Power Operated Equipment | 0 | 0 | 0 |
| 40 | 397.00 | Communication Equipment | 0 | 0 | 0 |
| 41 | 397.10 | Communication Equipment, Telephone | 0 | 0 | 0 |
| 42 | 397.20 | Communication Equipment, Radio | 0 | 0 | 0 |
| 43 | 397.40 | Communication Equipment, Other | 0 | 0 | 0 |
| 44 | 397.50 | Communication Equipment, Telemetering | 0 | 0 | 0 |
| 45 | 398.00 | Miscellaneous Equipment | 3,300 | 3,300 | 0 |
| 46 | | Total General Plant | 8,512 | 8,512 | 0 |
| 47 | | Total Plant | 46,888,433 | 46,888,433 | 0 |

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

| Ln. No. | Description | Balance As Of | | |
|------------|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | 11/30/2020 Amount (1) \$ | 11/30/2021 Amount (2) \$ | 12/31/2022 Amount (3) \$ |
| 1 | Amortizable Plant | (19,026,928) | (20,670,514) | (29,017,854) |
| 2 | Underground Storage Plant | (4,439,717) | (4,744,588) | (5,072,856) |
| 3 | Distribution Plant | (502,283,566) | (523,969,854) | (571,276,139) |
| 4 | General Plant | (15,112,419) | (13,176,388) | (8,584,634) |
| 5 | Non Depreciable Plant | <u>(234,693)</u> | <u>(234,731)</u> | <u>(234,772)</u> |
| 5 | Total (Exhibit 105) | <u>(541,097,323)</u> | <u>(562,796,075)</u> | <u>(614,186,255)</u> |

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2022

| Line No. | Month | Amount \$ | Month | Amount \$ |
|----------|--|--------------------|-----------------------------|--------------------|
| 1 | Nov-20 Actual | 1,176,376 | Dec-21 | 1,237,116 |
| 2 | Dec-20 Actual | 1,214,645 | Jan-22 | 1,189,306 |
| 3 | Jan-21 | 1,167,703 | Feb-22 | 1,213,017 |
| 4 | Feb-21 | 1,190,984 | Mar-22 | 1,195,288 |
| 5 | Mar-21 | 1,173,577 | Apr-22 | 1,197,269 |
| 6 | Apr-21 | 1,175,522 | May-22 | 1,209,391 |
| 7 | May-21 | 1,187,424 | Jun-22 | 1,207,262 |
| 8 | Jun-21 | 1,185,333 | Jul-22 | 1,208,975 |
| 9 | Jul-21 | 1,187,015 | Aug-22 | 1,223,618 |
| 10 | Aug-21 | 1,201,392 | Sep-22 | 1,199,023 |
| 11 | Sep-21 | 1,177,244 | Oct-22 | 1,209,584 |
| 12 | Oct-21 | 1,187,613 | Nov-22 | 1,217,788 |
| 13 | Nov-21 | <u>1,195,668</u> | Dec-22 | <u>1,260,003</u> |
| 14 | Total | \$15,420,495 | | \$15,767,640 |
| 15 | 13 Month Average 11/30/2021 | <u>\$1,186,192</u> | 13 Month Average 12/31/2022 | <u>\$1,212,895</u> |
| | | | <u>11/30/2021</u> | <u>12/31/2022</u> |
| 1/ | Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 22. | | <u>1.6400%</u> | <u>1.8500%</u> |

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2022

| Accounts | | | | | | | |
|----------|--------------------------|--|--|--|--|---|--------------------|
| Ln. No. | Month | Prepaid Leases <u>16500000</u> (1) \$ | Corp. Ins. <u>16521000</u> (2) \$ | Prepaid Ins. I/C <u>16520000</u> (3) \$ | PUC,OCA, OSBA Fees <u>16503600</u> (4) \$ | Prepaid Permits <u>16503700</u> (5) \$ | Total (6) \$ |
| 1 | Nov-20 | 2/ (175,699) 2/ | 3,021,453 2/ | 1,350,411 2/ | 1,171,795 2/ | 94,402 2/ | 5,462,362 |
| 2 | Dec-20 | 2/ 13,494 2/ | 2,598,079 2/ | 1,103,287 2/ | 1,004,396 2/ | 107,542 2/ | 4,826,797 |
| 3 | Jan-21 | 3/ 6,791 3/ | 1,556,367 3/ | 664,480 3/ | 764,428 3/ | 18,908 3/ | 3,010,974 |
| 4 | Feb-21 | 3/ (4,391) 3/ | 1,531,339 3/ | 1,171,486 3/ | 611,542 3/ | 20,321 3/ | 3,330,297 |
| 5 | Mar-21 | 3/ (16,973) 3/ | 1,224,998 3/ | 974,292 3/ | 458,657 3/ | 20,321 3/ | 2,661,295 |
| 6 | Apr-21 | 3/ (44,044) 3/ | 922,305 3/ | 777,098 3/ | 305,771 3/ | 20,402 3/ | 1,981,532 |
| 7 | May-21 | 3/ (23,194) 3/ | 619,611 3/ | 579,904 3/ | 152,886 3/ | 20,858 3/ | 1,350,065 |
| 8 | Jun-21 | 3/ (59,370) 3/ | 438,377 3/ | 401,428 3/ | 0 3/ | 27,444 3/ | 807,879 |
| 9 | Jul-21 | 3/ (120,633) 3/ | 2,004,196 3/ | 335,836 3/ | (19,424) 3/ | 34,276 3/ | 2,234,251 |
| 10 | Aug-21 | 3/ (175,896) 3/ | 4,255,544 3/ | 1,536,123 3/ | 0 3/ | 39,851 3/ | 5,655,622 |
| 11 | Sep-21 | 3/ 26,738 3/ | 3,780,073 3/ | 1,343,942 3/ | 0 3/ | 54,975 3/ | 5,205,728 |
| 12 | Oct-21 | 3/ (80,478) 3/ | 3,304,602 3/ | 1,151,762 3/ | 1,341,486 3/ | 72,436 3/ | 5,789,808 |
| 13 | Nov-21 | 3/ (178,580) 3/ | <u>3,071,005</u> 3/ | <u>1,372,558</u> 3/ | <u>1,191,013</u> 3/ | <u>95,950</u> 3/ | 5,551,946 |
| 14 | Total | (\$832,235) | \$28,327,949 | \$12,762,607 | \$6,982,550 | \$627,686 | 47,868,556 |
| 15 | 13 Month Average Balance | | | | | | <u>\$3,682,197</u> |
| 16 | Dec-21 | 3/ 13,744 3/ | 2,646,143 3/ | 1,123,698 3/ | 1,022,977 3/ | 109,531 3/ | 4,916,093 |
| 17 | Jan-22 | 3/ 6,917 3/ | 1,585,160 3/ | 676,773 3/ | 778,570 3/ | 19,258 3/ | 3,066,678 |
| 18 | Feb-22 | 3/ (4,472) 3/ | 1,559,669 3/ | 1,193,158 3/ | 622,856 3/ | 20,697 3/ | 3,391,908 |
| 19 | Mar-22 | 3/ (17,287) 3/ | 1,247,660 3/ | 992,316 3/ | 467,142 3/ | 20,697 3/ | 2,710,528 |
| 20 | Apr-22 | 3/ (44,859) 3/ | 939,368 3/ | 791,474 3/ | 311,428 3/ | 20,779 3/ | 2,018,190 |
| 21 | May-22 | 3/ (23,623) 3/ | 631,074 3/ | 590,632 3/ | 155,714 3/ | 21,244 3/ | 1,375,041 |
| 22 | Jun-22 | 3/ (60,468) 3/ | 446,487 3/ | 408,854 3/ | 0 3/ | 27,952 3/ | 822,825 |
| 23 | Jul-22 | 3/ (122,865) 3/ | 2,041,274 3/ | 342,049 3/ | (19,783) 3/ | 34,910 3/ | 2,275,585 |
| 24 | Aug-22 | 3/ (179,150) 3/ | 4,334,272 3/ | 1,564,541 3/ | 0 3/ | 40,588 3/ | 5,760,251 |
| 25 | Sep-22 | 3/ 27,233 3/ | 3,850,004 3/ | 1,368,805 3/ | 0 3/ | 55,992 3/ | 5,302,034 |
| 26 | Oct-22 | 3/ (81,967) 3/ | 3,365,737 3/ | 1,173,070 3/ | 1,366,303 3/ | 73,776 3/ | 5,896,919 |
| 27 | Nov-22 | 3/ (181,884) 3/ | 3,127,819 3/ | 1,397,950 3/ | 1,213,047 3/ | 97,725 3/ | 5,654,657 |
| 28 | Dec-22 | 3/ 13,998 3/ | 2,695,097 3/ | 1,144,486 3/ | 1,041,902 3/ | 111,557 3/ | 5,007,040 |
| 29 | Total | (\$654,683) | \$28,469,764 | \$12,767,806 | \$6,960,156 | \$654,706 | 48,197,749 |
| 30 | 13 Month Average Balance | | | | | | <u>\$3,707,519</u> |

Notes:

2/ Actual 2020 balances

11/30/2021 12/31/2022

3/ Based on previous year's balance adjusted for inflation using GNP Defla 1.6400% 1.8500%
See Exhibit No. 104, Schedule No. 2, Page 22.

COLUMBIA GAS OF PENNSYLVANIA, INC
 GAS STORED UNDERGROUND
 AVERAGE OF TWELVE MONTHLY BALANCES ENDING
 December 31, 2022

| Line No. | Month | Scheduled Injections DTH (A) | ACOG \$ (B) | Injection Activity \$ (C = A * B) | Monthly WACOG \$ (D) | Scheduled Withdrawals DTH (E) | Withdrawal Activity \$ (F = D * E) | Ending Cumulative Balance \$ (G) | Ending Cumulative Balance DTH (H) | Monthly Average Rate \$ (I = G / H) | |
|----------|---|------------------------------------|-------------------|---|----------------------------|-------------------------------------|--|--|---|---|--|
| 1 | Nov-20 | 27,127 | 2.0934 | 56,788 | 1.7019 | 1,823,366 | (3,103,187) | 42,207,509 | 24,800,804 | 1.7019 | |
| 2 | Dec-20 | 4,458 | 2.2524 | 10,041 | 1.7020 | 4,515,846 | (7,685,970) | 34,531,580 | 20,289,415 | 1.7020 | |
| 3 | Jan-21 | (4,522) | 2.3532 | (10,641) | 1.7018 | 5,374,018 | (9,145,503) | 25,375,436 | 14,910,876 | 1.7018 | |
| 4 | Feb-21 | 0 | 2.3816 | - | 1.7018 | 5,877,000 | (10,001,479) | 15,373,957 | 9,033,876 | 1.7018 | |
| 5 | Mar-21 | 0 | 2.5869 | - | 1.7018 | 3,950,000 | (6,722,110) | 8,651,847 | 5,083,876 | 1.7018 | |
| 6 | Apr-21 | 2,455,000 | 2.4549 | 6,026,780 | 1.9471 | 0 | 0 | 14,678,627 | 7,538,876 | 1.9471 | |
| 7 | May-21 | 4,151,000 | 2.4239 | 10,061,609 | 2.1164 | 0 | 0 | 24,740,236 | 11,689,876 | 2.1164 | |
| 8 | Jun-21 | 4,172,000 | 2.4347 | 10,157,568 | 2.2001 | 0 | 0 | 34,897,804 | 15,861,876 | 2.2001 | |
| 9 | Jul-21 | 4,139,000 | 2.4645 | 10,200,566 | 2.2548 | 0 | 0 | 45,098,370 | 20,000,876 | 2.2548 | |
| 10 | Aug-21 | 3,724,000 | 2.3947 | 8,917,863 | 2.2768 | 0 | 0 | 54,016,233 | 23,724,876 | 2.2768 | |
| 11 | Sep-21 | 3,543,000 | 2.2338 | 7,914,353 | 2.2712 | 0 | 0 | 61,930,586 | 27,267,876 | 2.2712 | |
| 12 | Oct-21 | 1,574,000 | 2.2571 | 3,552,675 | 2.2704 | 0 | 0 | 65,483,261 | 28,841,876 | 2.2704 | |
| 13 | Nov-21 | 0 | 2.3867 | - | 2.2704 | 3,520,000 | (7,991,808) | 57,491,453 | 25,321,876 | 2.2704 | |
| 14 | Dec-21 | 0 | 2.8712 | - | 2.2704 | 5,709,000 | (12,961,714) | 44,529,739 | 19,612,876 | 2.2704 | |
| 15 | Jan-22 | 0 | 2.9895 | - | 2.2704 | 6,623,000 | (15,036,859) | 29,492,880 | 12,989,876 | 2.2705 | |
| 16 | Feb-22 | 0 | 2.9444 | - | 2.2705 | 6,184,000 | (14,040,772) | 15,452,108 | 6,805,876 | 2.2704 | |
| 17 | Mar-22 | 0 | 2.6847 | - | 2.2704 | 4,868,000 | (11,052,307) | 4,399,801 | 1,937,876 | 2.2704 | |
| 18 | Apr-22 | 3,207,000 | 2.2168 | 7,109,278 | 2.2370 | 0 | 0 | 11,509,079 | 5,144,876 | 2.2370 | |
| 19 | May-22 | 4,788,000 | 2.1058 | 10,082,570 | 2.1738 | 0 | 0 | 21,591,649 | 9,932,876 | 2.1738 | |
| 20 | Jun-22 | 4,783,000 | 2.0963 | 10,026,603 | 2.1486 | 0 | 0 | 31,618,252 | 14,715,876 | 2.1486 | |
| 21 | Jul-22 | 4,811,000 | 2.0981 | 10,093,959 | 2.1361 | 0 | 0 | 41,712,211 | 19,526,876 | 2.1361 | |
| 22 | Aug-22 | 4,192,000 | 2.0772 | 8,707,622 | 2.1257 | 0 | 0 | 50,419,833 | 23,718,876 | 2.1257 | |
| 23 | Sep-22 | 3,604,000 | 1.8973 | 6,837,869 | 2.0956 | 0 | 0 | 57,257,703 | 27,322,876 | 2.0956 | |
| 24 | Oct-22 | 1,656,000 | 1.8663 | 3,090,593 | 2.0825 | 0 | 0 | 60,348,295 | 28,978,876 | 2.0825 | |
| 25 | Nov-22 | | 1.8663 | - | 2.0825 | 3,401,000 | (7,082,583) | 53,265,713 | 25,577,876 | 2.0825 | |
| 26 | Dec-22 | | 1.8663 | - | 2.0825 | 5,802,000 | (12,082,665) | 41,183,048 | 19,775,876 | 2.0825 | |
| 27 | Twelve Month Average November 2021 ((Lns. 2 thru 13)/12) | | | | | | | | 36,855,783 | | |
| 28 | Twelve Month Average December 2022 ((Lns. 15 thru 26)/12) | | | | | | | | 34,854,214 | | |

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2022

| Line No. | Acct | Pro Forma Balance 11/30/2020 (1) | Pro Forma Balance 11/30/2021 (2) | Pro Forma Balance 12/31/2022 (3) | Reference |
|----------|---|-------------------------------------|-------------------------------------|-------------------------------------|-----------|
| 1 | <u>Account 190 - Deferred Income Taxes</u> | | | | |
| 2 | 19001000 LIFO Inventory Adj - Federal | 6,130,528 | 6,973,737 | 6,973,737 | |
| 3 | 19002000 LIFO Inventory Adj - State | 3,240,062 | 3,685,709 | 3,685,709 | |
| 4 | 19001000 Capitalized Inventory - Fed | 960,030 | 1,015,878 | 1,015,878 | |
| 5 | 19002000 Capitalized Inventory - St | 507,388 | 536,904 | 536,904 | |
| 6 | 19005000 Cust. Advances - Fed | 726,546 | 565,678 | 327,660 | |
| 7 | 19006000 Cust. Advances - St | 383,989 | 298,968 | 138,835 | |
| 8 | 19005000 Federal Net Operating Loss | 34,637,164 | 33,520,471 | 31,978,769 | |
| 9 | 19005000 Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances | 27,899,349 | 26,700,994 | 25,402,776 | |
| 10 | Total Account 190 | <u>74,485,056</u> | <u>73,298,339</u> | <u>70,060,268</u> | |
| 11 | <u>Account 282 - Deferred Income Taxes-Depreciation</u> | | | | |
| 12 | Various Excess Accelerated Tax Depreciation - Fed | | | | |
| 13 | Total Account 282 | <u>(470,427,289)</u> | <u>(483,373,866)</u> | <u>(492,255,641)</u> | |
| 14 | <u>Account 283 - Deferred Income Taxes - Other</u> | | | | |
| 15 | 28305000 Legal Liability-Lease on G.O. Bldg. - Fed | 0 | 0 | 0 | |
| 16 | 28306000 Legal Liability-Lease on G.O. Bldg. - St | 0 | 0 | 0 | |
| 17 | Total Account 283 | <u>0</u> | <u>0</u> | <u>0</u> | |
| 18 | Total Accumulated Deferred Taxes | <u>(395,942,233)</u> | <u>(410,075,527)</u> | <u>(422,195,373)</u> | |

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2022

| Line No. | Month (1) | Acct-23500300 Other Deposits (2) \$ | Acct-23500000 Security Deposits (3) \$ | Total Account 235 (4) \$ | Month (5) | Acct-23500300 Other Deposits (6) \$ | Acct-23500000 Security Deposits (7) \$ | Total Account 235 (8) \$ |
|----------|------------------|--|---|-----------------------------|------------------|--|---|-----------------------------|
| 1 | Nov-20 | (140,000) | (3,360,935) | (3,500,935) 1/ | Dec-21 | (140,000) | (3,339,442) | (3,479,442) |
| 2 | Dec-20 | (140,000) | (3,339,442) | (3,479,442) 1/ | Jan-22 | (140,000) | (3,350,127) | (3,490,127) |
| 3 | Jan-21 | (140,000) | (3,350,127) | (3,490,127) | Feb-22 | (140,000) | (3,430,109) | (3,570,109) |
| 4 | Feb-21 | (140,000) | (3,430,109) | (3,570,109) | Mar-22 | (140,000) | (3,360,556) | (3,500,556) |
| 5 | Mar-21 | (140,000) | (3,360,556) | (3,500,556) | Apr-22 | (140,000) | (3,366,188) | (3,506,188) |
| 6 | Apr-21 | (140,000) | (3,366,188) | (3,506,188) | May-22 | (140,000) | (3,380,089) | (3,520,089) |
| 7 | May-21 | (140,000) | (3,380,089) | (3,520,089) | Jun-22 | (140,000) | (3,217,092) | (3,357,092) |
| 8 | Jun-21 | (140,000) | (3,217,092) | (3,357,092) | Jul-22 | (140,000) | (3,215,770) | (3,355,770) |
| 9 | Jul-21 | (140,000) | (3,215,770) | (3,355,770) | Aug-22 | (140,000) | (3,202,439) | (3,342,439) |
| 10 | Aug-21 | (140,000) | (3,202,439) | (3,342,439) | Sep-22 | (140,000) | (3,219,566) | (3,359,566) |
| 11 | Sep-21 | (140,000) | (3,219,566) | (3,359,566) | Oct-22 | (140,000) | (3,330,654) | (3,470,654) |
| 12 | Oct-21 | (140,000) | (3,330,654) | (3,470,654) | Nov-22 | (140,000) | (3,360,935) | (3,500,935) |
| 13 | Nov-21 | <u>(140,000)</u> | <u>(3,360,935)</u> | <u>(3,500,935)</u> | Dec-22 | <u>(140,000)</u> | <u>(3,339,442)</u> | <u>(3,479,442)</u> |
| 14 | Total | (1,820,000) | (43,133,903) | (44,953,903) | Total | (1,820,000) | (43,112,410) | (44,932,410) |
| 15 | 13 Month Average | <u>(140,000)</u> | <u>(3,317,993)</u> | <u>(3,457,993)</u> | 13 Month Average | <u>(140,000)</u> | <u>(3,316,339)</u> | <u>(3,456,339)</u> |

1/ Actual November 2020 & December 2020 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
December 31, 2022

| Line No. | Month | Customer Advances - Deposit Account <u>25200000</u> | Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u> | Net <u>252</u> |
|-------------|--------|--|---|-------------------|
| | | (1) \$ | (2) \$ | (3=1+2) \$ |
| 1 | Nov-20 | (3,843,732) | 3,846,766 | 3,034 |
| 2 | Nov-21 | (3,793,775) | 3,813,300 | 19,525 |
| 3 | Dec-22 | (3,793,775) | 3,813,300 | 19,525 |

Note: November 2021 and December 2022 were based on December 2020 actual.