

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 November 30, 2020 Per Books (2) \$	HTY Adjustments @ Present Rates (3) \$	Pro Forma Historic Test Year @ Present Rates (4) \$	FTY Adjustments @ Present Rates (5) \$	Pro Forma Future Test Year @ Present Rates (6) \$	FPFTY Adjustments @ Present Rates (7) \$	Pro Forma Fully Projected Future Test Year @ Present Rates (8) \$	Adjustments @ Proposed Rates (9) \$	FPFTY @ Proposed Rates (10) \$
1	Operation Revenues										
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3 / 103	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 (1) \$</u>
	<b><u>FTY Calculation</u></b>	
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>
	<b><u>FPFTY Calculation</u></b>	
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		138,475,933
5	Net Required Operating Income		72,157,418
6	Revenue Conversion Factor		1.36199774
7	Gross Revenue Requirement		98,278,240
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%		0.19517124
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 1/4 %) 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

<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>
1	<b><u>Sales Service</u></b>					
2	<b>Rate Schedule RSS - Residential Sales Service</b>					
3	Residential Sales Service	3,934,343	27,036,746.0	390,416,900	56,583,512	447,000,412
4	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
5	Small General Sales Service	300,976	7,726,733.4	77,098,331	9,794,172	86,892,503
6	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
7	540,000 - 1,074,000 Therms	12	68,900.0	238,496	0	238,496
8	<b>Rate Schedule LGSS - Large General Sales Service</b>					
9	Large General Sales Service	1,059	978,957.1	7,419,424	962,943	8,382,367
10	<b>Tariff Sales Summary by Rate Class</b>					
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	<b><u>Distribution Service</u></b>					
16	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
17	Residential Distribution Service	692,310	5,110,181.4	62,872,264	10,556,763	73,429,027
18	<b>Rate Schedule CAP - Residential Distribution Service CAP</b>					
19	Residential Distributed Service	263,795	2,427,732.4	26,792,062	228,056	27,020,118
18	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
19	Small Commercial Distribution Service	112,441	3,110,415.7	24,756,205	3,870,833	28,627,038
20	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
21	Small General Distribution Service	29,893	3,758,300.8	19,973,547	3,867,381	23,840,928
22	<b>Rate Schedule SDS - Small Distribution Service</b>					
23	Small Distribution Service	4,884	6,394,186.6	22,750,495	5,979,791	28,730,286
24	<b>Rate Schedule LDS - Large Distribution Service</b>					
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

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) (Ex 103, Sch 1)	<u>Volumes</u> (2) Dth (Ex 103, Sch 1)	<u>Revenue @</u> <u>Current Rates</u> (3) \$ (Ex 103, Sch 1)	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ (Ex 103, Sch 8)
1	<b><u>Distribution Service</u></b>					
2	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
3	Main Line Distribution Service Class I	36	181,000.0	42,012	0	42,012
4	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
5	Main Line Distribution Service Class II	48	1,790,000.0	878,207	0	878,207
6	<b>Rate Schedule Flexible Rate and Negotiated Contract Services</b>					
7	Flex and Negotiated Contract Services	276	11,232,446.0	3,093,359	14,820	3,108,179
8	<b>Distribution Service Summary by Rate Class</b>					
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	<b>Total Company Throughput by Rate Class</b>					
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	<b>Other Operating Revenue</b>					
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	<b>Total Other Operating Revenue</b>			1,265,409	0	1,265,409
30	<b>Total Company Revenue</b>			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>
<b><u>Sales Service</u></b>						
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential Sales Service	4,023,298	27,497,571.3	397,438,092	57,604,437	455,042,529
3	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
4	Small General Sales Service	301,697	7,805,391.0	77,887,175	9,847,444	87,734,619
5	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
6	540,000 - 1,074,000 Therms	12	69,600.0	240,703	0	240,703
7	<b>Rate Schedule LGSS - Large General Sales Service</b>					
8	Large General Sales Service	1,059	993,014.3	7,519,602	975,015	8,494,617
9	<b>Tariff Sales Summary by Rate Class</b>					
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	<b><u>Distribution Service</u></b>					
15	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
16	Residential Distribution Service	662,355	4,843,764.9	59,697,267	10,022,230	69,719,497
3	<b>Rate Schedule CAP - Residential Distribution Service CAP</b>					
4	Residential Distributed Generation Sales Service	252,488	2,302,126.9	25,445,115	0	25,445,115
17	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
18	Small Commercial Distribution Service	112,441	3,103,492.5	24,708,484	3,863,755	28,572,239
19	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
20	Small General Distribution Service	29,892	3,739,761.0	19,877,208	3,849,507	23,726,715
21	<b>Rate Schedule SDS - Small Distribution Service</b>					
22	Small Distribution Service	4,884	6,501,836.6	23,085,924	6,067,929	29,153,853
23	<b>Rate Schedule LDS - Large Distribution Service</b>					
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	<b><u>Distribution Service</u></b>					
2	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
3	Main Line Distribution Service Class I	36	186,000.0	53,292	0	53,292
4	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
5	Main Line Distribution Service Class II	48	2,140,000.0	1,035,292	0	1,035,292
6	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
7	Flexible Rate and Negotiated Contract Services	276	11,670,420.0	3,392,224	14,820	3,407,044
8	<b>Distribution Service Summary by Rate Class</b>					
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	<b>Total Company Throughput by Rate Class</b>					
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	<b>Other Operating Revenue</b>					
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	<b>Total Other Operating Revenue</b>			1,274,033	187,647	1,461,680
29	<b>Total Company Revenue</b>			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		<b>GAS SERVICE REVENUE</b>								
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		<b>TOTAL GAS SERVICE REV</b>	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		<b>TOTAL OTHER OPER. REV</b>	183,419,148	(17,722,206)	(4,347,734)	0	0	(11,951)	(6,151,827)	155,185,430
15		<b>TOTAL REVENUE</b>	647,949,096	(152,090,945)	(25,955,332)	(355,238)	(752,088)	(45,827)	512,972	469,262,639
16		<b>SALES VOL (Dth) FORECAST</b>								
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		<b>TOTAL GAS SERVICE SALES</b>	35,767,662.5	0.0	0.0	0.0	0.0	0.0	43,674.0	35,811,336.5
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
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		<b>TOTAL TRANS VOLUME</b>	44,805,262.1	0.0	0.0	0.0	0.0	0.0	0.0	44,805,262.1
29		<b>TOTAL THROUGHPUT FORECAST</b>	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 November 30, 2021**

Exhibit No. 103  
Page 11 of 15  
Witness: M. J. Bell

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Choice Admin. Chrg. (7) (Ex 103, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 103, Sch 1)
<b>1 GAS SERVICE REVENUE</b>										
2	480	Residential Sales Revenue	263,165,751	104,123,916	22,097,133	275,775	727,288	27,037	0	390,416,900
3	481	Comm/Ind Sales Revenue	50,911,458	33,745,608	0	48,961	42,497	7,727	0	84,756,251
4	481	Other Sales Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0
5		<b>TOTAL GAS SERVICE REV</b>	314,077,209	137,869,524	22,097,133	324,736	769,785	34,764	0	475,173,151
6	487	Forfeited Discounts	1,253,827	0	0	0	0	0	0	1,253,827
7	488	Miscellaneous Service Revenues	(4,774)	0	0	0	0	0	0	(4,774)
8	489	Transportation of Gas	153,920,021	22,142,911	4,176,551	0	0	11,978	0	180,251,461
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14		<b>TOTAL OTHER OPER. REV</b>	155,185,430	22,142,911	4,176,551	0	0	11,978	0	181,516,870
15		<b>TOTAL REVENUE</b>	469,262,639	160,012,435	26,273,684	324,736	769,785	46,742	0	656,690,020
<b>16 SALES VOL (Dth) FORECAST</b>										
17		Residential Sales	27,036,746.0	0.0	0.0	0.0	0.0	0.0	0.0	27,036,746.0
18		Commercial Sales	8,603,125.7	0.0	0.0	0.0	0.0	0.0	0.0	8,603,125.7
19		Industrial Sales	171,464.8	0.0	0.0	0.0	0.0	0.0	0.0	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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22		<b>TOTAL GAS SERVICE SALES</b>	35,811,336.5	0.0	0.0	0.0	0.0	0.0	0.0	35,811,336.5
<b>23 TRANSPORTATION VOLUMES (Dth) FORECAST</b>										
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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28		<b>TOTAL TRANS VOLUME</b>	44,805,262.1	0.0	0.0	0.0	0.0	0.0	0.0	44,805,262.1
29		<b>TOTAL THROUGHPUT FORECAST</b>	80,616,598.6	0.0	0.0	0.0	0.0	0.0	0.0	80,616,598.6

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	Acct		Per Proforma	Proforma	Proforma	Proforma	Proforma	Proforma	Adjustment	Annualized
No.	No.	Description	Future	Future	Future	Future	Future	Future	To Reflect	Base Revenue
			Test Year	Test Year	Rider	Gas Proc.	Merchant	Rider	Annualization	
			(1)	(2)	(3)	(4)	(5)	(6)	(6=7-(1-5))	(7)
				(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)			(Ex 103, Sch 1)
1		<b>GAS SERVICE REVENUE</b>								
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		<b>TOTAL GAS SERVICE REV</b>	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		<b>TOTAL OTHER OPER. REV</b>	181,516,870	(22,142,911)	(4,176,551)	0	0	(11,978)	(2,324,368)	152,861,062
15		<b>TOTAL REVENUE</b>	656,690,020	(160,012,435)	(26,273,684)	(324,736)	(769,785)	(46,742)	1,081,318	470,343,957
16		<b>SALES VOL (Dth) FORECAST</b>								
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		<b>TOTAL GAS SERVICE SALES</b>	36,133,222.6	0.0	0.0	0.0	0.0	0.0	0.0	36,133,222.6
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
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		<b>TOTAL TRANS VOLUME</b>	45,603,416.1	0.0	0.0	0.0	0.0	0.0	0.0	45,603,416.1
29		<b>TOTAL THROUGHPUT FORECAST</b>	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 - Unadjusted**

Exhibit No. 103  
Page 13 of 15  
Witness: M.J. Bell

Line No.	Acct No	Description	Annualized Base Revenue (1) \$  (Exh 103 - Page 14)	Annualized Gas Cost (2) \$  (Ex 103, Sch 1)	Annualized Rider USP (3) \$  (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$  (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$  (Ex 103, Sch 1)	Annualized Rider CC (6) \$  (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$  (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	266,366,861	105,199,677	22,325,430	278,624	734,802	27,316	394,932,710
3	481	Comm/Ind Sales Revenue	51,116,034	33,908,940	0	89,226	42,650	7,754	85,164,604
4	481	Other Sales Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL GAS SERVICE REV		317,482,895	139,108,617	22,325,430	367,850	777,452	35,070	480,097,314
6	487	Forfeited Discounts	1,253,827	0	0	0	0	0	1,253,827
7	488	Miscellaneous Service Revenues	(4,774)	0	0	0	0	0	(4,774)
8	489	Transportation of Gas	151,595,653	21,364,848	3,958,809	0	0	11,688	176,930,998
9	493	Rent from Gas Property	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	16,356	0	0	0	0	0	16,356
13	496	Provision For Rate Refunds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14	TOTAL OTHER OPER. REV		152,861,062	21,364,848	3,958,809	0	0	11,688	178,196,407
15	TOTAL REVENUE		470,343,957	160,473,465	26,284,239	367,850	777,452	46,758	658,293,721
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	27,316,077.3	0.0	0.0	0.0	0.0	0.0	27,316,077.3
18		Commercial Sales	8,622,436.7	0.0	0.0	0.0	0.0	0.0	8,622,436.7
19		Industrial Sales	194,708.6	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
21		Other Sales	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	TOTAL GAS SERVICE SALES		36,133,222.6	0.0	0.0	0.0	0.0	0.0	36,133,222.6
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	7,145,891.8	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	15,824,749.3
26		Industrial Transportation	22,632,775.0	0.0	0.0	0.0	0.0	0.0	22,632,775.0
27		Unbilled Transportation	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28	TOTAL TRANS VOLUME		<u>45,603,416.1</u>	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	81,736,638.7

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	Acct		Per Proforma	Proforma	Proforma	Proforma	Proforma	Proforma	Adjustment	Annualized
No.	No.	Description	Future	Future	Future	Future	Future	Future	To Reflect	Base Revenue
			Test Year	Test Year	Gas Proc.	Gas Proc.	Merchant	Rider	Annualization	
			(1)	(2)	(4)	(4)	(5)	(6)	(6=7-(1-5))	(7)
				(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)			(Ex 103, Sch 1)
1		<b>GAS SERVICE REVENUE</b>								
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		<b>TOTAL GAS SERVICE REV</b>	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		<b>TOTAL OTHER OPER. REV</b>	181,516,870	(22,142,911)	(4,176,551)	0	0	(11,978)	(2,399,624)	152,785,806
15		<b>TOTAL REVENUE</b>	656,690,020	(160,012,435)	(26,273,684)	(324,736)	(769,785)	(46,742)	2,943,378	472,206,017
16		<b>SALES VOL (Dth) FORECAST</b>								
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		<b>TOTAL GAS SERVICE SALES</b>	36,133,222.6	0.0	0.0	0.0	0.0	0.0	232,354.0	36,365,576.6
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
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		<b>TOTAL TRANS VOLUME</b>	45,603,416.1	0.0	0.0	0.0	0.0	0.0	0.0	45,603,416.1
29		<b>TOTAL THROUGHPUT FORECAST</b>	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.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2022**

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

Line	Acct		Annualized	Annualized	Annualized	Annualized	Annualized	
No.	No.	Description	Base Revenue	Gas Cost	Rider	Gas Proc.	Merchant	Rider
			(1)	(2)	USP	Charge	Function Charge	CC
			\$	\$	\$	\$	\$	\$
			(Exh 103 - Page 14)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)
								(7=1+2+3+4+5+6)
								\$
<b>1</b>		<b>GAS SERVICE REVENUE</b>						
2	480	Residential Sales Revenue	268,018,022	105,898,647	22,473,765	280,475	739,685	27,498
3	481	Comm/Ind Sales Revenue	51,402,189	34,104,812	0	89,744	42,930	7,805
4	481	Other Sales Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5		<b>TOTAL GAS SERVICE REV</b>	319,420,211	140,003,459	22,473,765	370,219	782,615	35,303
6	487	Forfeited Discounts	1,262,451	0	0	0	0	0
7	488	Miscellaneous Service Revenues	(4,774)	0	0	0	0	0
8	489	Transportation of Gas	151,511,773	21,364,848	3,958,809	0	0	11,688
9	493	Rent from Gas Property	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	16,356	0	0	0	0	0
13	496	Provision For Rate Refunds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14		<b>TOTAL OTHER OPER. REV</b>	152,785,806	21,364,848	3,958,809	0	0	11,688
15		<b>TOTAL REVENUE</b>	472,206,017	161,368,307	26,432,574	370,219	782,615	46,991
<b>16</b>		<b>SALES VOL (Dth) FORECAST</b>						
17		Residential Sales	27,497,571.3	0.0	0.0	0.0	0.0	0.0
18		Commercial Sales	8,673,296.7	0.0	0.0	0.0	0.0	0.0
19		Industrial Sales	194,708.6	0.0	0.0	0.0	0.0	0.0
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22		<b>TOTAL GAS SERVICE SALES</b>	36,365,576.6	0.0	0.0	0.0	0.0	0.0
<b>23</b>		<b>TRANSPORTATION VOLUMES (Dth) FORECAST</b>						
24		Residential Transportation	7,145,891.8	0.0	0.0	0.0	0.0	0.0
25		Commercial Transportation	15,824,749.3	0.0	0.0	0.0	0.0	0.0
26		Industrial Transportation	22,632,775.0	0.0	0.0	0.0	0.0	0.0
27		Unbilled Transportation	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28		<b>TOTAL TRANS VOLUME</b>	<u>45,603,416.1</u>	0.0	0.0	0.0	0.0	0.0
29		<b>TOTAL THROUGHPUT FORECAST</b>	81,968,992.7	0.0	0.0	0.0	0.0	0.0

**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 1 of 18  
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
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
<b>14</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
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
<b>27</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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
<b>40</b>	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
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  
Page 2 of 18  
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule LGSS - Large General Sales Service</b>					
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	<b>Tariff Sales Summary by Rate Class</b>					
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  
Page 3 of 18  
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	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
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	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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  
Page 4 of 18  
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
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	2,651		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		17,000.0	2.5960	44,132	
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
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	12		9,985.00	119,820	
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		1,080,000.0	0.8349	901,692	
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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	0		7,322.00	0	
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  
Page 5 of 18  
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
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
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	0		7,322.00	0	
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		0.0	0.3355	0	
11	Total Deliveries		1,790,000.0		706,151	
12	Subtotal				878,207	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	48	1,790,000.0		878,207	0.4906
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		26.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		55.00	1,980	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		874.00	20,976	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,247.00	26,964	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		3,495.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		6,740.00	0	
24	LDS > 7,500,000 Therms Annually	0		9,985.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
33	Total Flex Customer Charge	108			190,116	
34	Negotiated Contract Service Customer Charge:	168		<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				0	
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) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
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
<b>26</b>	<b>Total Company Throughput</b>	<b>5,340,937</b>	<b>80,616,598.6</b>		<b>655,424,612</b>
<b>27</b>	<b>Other Operating Revenue</b>				
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
<b>36</b>	<b>Total Company Revenue</b>				<b>656,690,020</b>

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  
Page 7 of 18  
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
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
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
<b>14</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
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
<b>27</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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  
Page 8 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
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				<u>0</u>	
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>					
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				<u>0</u>	
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	<b><u>Tariff Sales Summary by Rate Class</u></b>					
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  
Page 9 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
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	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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  
Page 10 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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  
Page 11 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	12		7,322.00	87,864	
6	Total	48			235,320	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,580,000.0	0.3874	612,092	
10	> 7,500,000 Therms Annually		560,000.0	0.3355	187,880	
11	Total Deliveries		2,140,000.0		799,972	
12	Subtotal				1,035,292	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	48	2,140,000.0		1,035,292	0.4838
15	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		26.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		55.00	1,980	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		874.00	20,976	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,247.00	26,964	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		3,495.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		6,740.00	0	
24	LDS > 7,500,000 Therms Annually	0		9,985.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
33	Total Flex Customer Charge	108			190,116	
34	Negotiated Contract Service Customer Charge:	168		(workpaper)	1,269,674	
35	Commodity Charge:					
36	All Gas Consumed		11,670,420.0	(workpaper)	1,932,434	
37	Subtotal				3,392,224	
38	STAS				0	
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  
Page 12 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Distribution Service Summary by Rate Class</b>					
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	<b>Total Company Throughput</b>	5,369,399	81,736,638.7		657,028,312	
27	<b>Other Operating Revenue</b>					
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	<b>Total Other Operating Revenue</b>				1,265,409	
36	<b>Total Company Revenue</b>				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  
Page 13 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
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	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
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  
Page 14 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule LGSS - Large General Sales Service</b>					
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	<b>Tariff Sales Summary by Rate Class</b>					
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  
Page 15 of 18  
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	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
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	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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  
Page 16 of 18  
Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>					
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		<u>3,477,754.6</u>	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	<b>Rate Schedule SDS - Small Distribution Service</b>					
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	<b>Rate Schedule LDS - Large Distribution Service</b>					
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	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
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  
Page 17 of 18  
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
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
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
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
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

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
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>					
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	
<b>26</b>	<b>Total Company Throughput</b>	<b>5,389,350</b>	<b>81,968,992.7</b>		<b>659,932,690</b>	
<b>27</b>	<b>Other Operating Revenue</b>					
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	
<b>36</b>	<b>Total Company Revenue</b>				<b>661,206,723</b>	

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) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>							
2	Total Rate Schedule RSS	3,878,301	0	21,365	(16,914)	0	51,591	3,934,343
3	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>							
4	<b>COMMERCIAL</b>							
5	Less Than 6,440 Therms Annually	265,820	0	2,345	(3,852)	0	1,575	265,888
6	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>							
10	<b>COMMERCIAL</b>							
11	6,440 - 64,400 Therms Annually	34,273	0	0	0	0	95	34,368
12	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>							
16	<b>COMMERCIAL</b>							
17	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
18	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
22	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Tariff Sales Summary by Customer Class</u></b>							
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) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>							
2	Total Rate Schedule RDS	687,940	0	0	0	0	4,370	692,310
3	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>							
4	Total Rate Schedule CAP	260,804	0	0	0	0	2,991	263,795
5	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>							
6	Less Than 6,440 Therms Annually	97,259	0	0	0	0	339	97,598
7	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>							
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>							
11	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>							
19	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>							
27	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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 Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
2	<b>COMMERCIAL</b>							
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
9	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>							
17	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>							
33	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	Incremental Bills		Rate	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			& Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Schedule Change (5)		
1	<u>Rate Schedule Flex and NCS</u>							
2	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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 Industriall 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	<b>Distribution Service Summary by Customer Class</b>							
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 Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>							
2	Total Rate Schedule RSS	3,952,188	0	0	0	0	51,591	4,003,779
3	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>							
4	<b>COMMERCIAL</b>							
5	Less Than 6,440 Therms Annually	264,578	0	0	0	0	1,575	266,153
6	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>							
10	<b>COMMERCIAL</b>							
11	6,440 - 64,400 Therms Annually	34,273	0	0	0	0	95	34,368
12	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>							
16	<b>COMMERCIAL</b>							
17	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
18	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
22	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Tariff Sales Summary by Customer Class</u></b>							
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 Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>							
2	Total Rate Schedule RDS	657,985	0	0	0	0	4,370	662,355
3	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>							
4	Total Rate Schedule CAP	249,497	0	0	0	0	2,991	252,488
3	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>							
4	Less Than 6,440 Therms Annually	97,259	0	0	0	0	339	97,598
5	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>							
6	6,440 - 64,400 Therms Annually	14,809	0	0	0	0	34	14,843
7	Total Rate Schedule SCD	112,068	0	0	0	0	373	112,441
8	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>							
9	<b>COMMERCIAL</b>							
10	Less Than 6,440 Therms Annually	11,143	0	0	0	0	23	11,166
11	Total Commercial Bills Under SGDS	11,143	0	0	0	0	23	11,166
12	<b>INDUSTRIAL</b>							
13	Less Than 6,440 Therms Annually	84	0	0	0	0	0	84
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	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>							
17	<b>COMMERCIAL</b>							
18	6,440 - 64,400 Therms Annually	18,130	0	0	0	0	68	18,198
19	Total Commercial Bills Under SGDS	18,130	0	0	0	0	68	18,198
20	<b>INDUSTRIAL</b>							
21	6,440 - 64,400 Therms Annually	444	0	0	0	0	0	444
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>							
25	<b>COMMERCIAL</b>							
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	1,752	0	0	0	0	10	1,762
28	Total Commercial Bills Under SDS	3,840	0	0	0	0	11	3,851
29	<b>INDUSTRIAL</b>							
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	12	0	0	0	(12)	0	0
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	Bills from Industrial & Lg Com				Rate	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
		Forecasted (1)	Customers (2)  (Ex 103, Sch 4)	Incremental Bills		Schedule Change (5)		
				New Const (3)  (Ex 103, Sch 4)	Attrition (4)  (Ex 103, Sch 4)			
1	<u>Rate Schedule LDS - Large Distribution Service</u>							
2	<b>COMMERCIAL</b>							
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	<u>Rate Schedule LDS - Large Distribution Service</u>							
9	<b>INDUSTRIAL</b>							
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	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
17	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
33	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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  
Page 8 of 12  
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) (Ex 103, Sch 4)	Incremental Bills New Const (3) (Ex 103, Sch 4) Attrition (4) (Ex 103, Sch 4)			
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b>Distribution Service Summary by Customer Class</b>						
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  
Page 9 of 12  
Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>							
2	Total Rate Schedule RSS	3,952,188	0	21,631	(2,112)	0	51,591	4,023,298
3	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>							
4	<b>COMMERCIAL</b>							
5	Less Than 6,440 Therms Annually	264,578	0	2,796	(2,340)	0	1,575	266,609
6	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>							
10	<b>COMMERCIAL</b>							
11	6,440 - 64,400 Therms Annually	34,273	0	0	0	0	95	34,368
12	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>							
16	<b>COMMERCIAL</b>							
17	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
18	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
22	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Tariff Sales Summary by Customer Class</u></b>							
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) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>							
2	Total Rate Schedule RDS	657,985	0	0	0	0	4,370	662,355
3	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>							
4	Total Rate Schedule CAP	249,497	0	0	0	0	2,991	252,488
3	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>							
4	Less Than 6,440 Therms Annually	97,259	0	0	0	0	339	97,598
5	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>							
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>							
9	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>							
17	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>							
25	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
2	<b>COMMERCIAL</b>							
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
9	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>							
17	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>							
33	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<u>Rate Schedule Flex and NCS</u>							
2	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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 Industrial 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	<b>Distribution Service Summary by Customer Class</b>							
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

Exhibit No. 103  
Schedule No. 3  
Page 1 of 12  
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>						
2	Total Rate Schedule RSS	26,942,417.0	0.0	214,691.0	(120,362.0)	0.0	27,036,746.0
3	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>						
4	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>						
10	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>						
16	<b>COMMERCIAL</b>						
17	540,000 - 1,074,000 Therms Annually	68,900.0	0.0	0.0	0.0	0.0	68,900.0
18	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>						
22	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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 New Const. (3) <i>(Ex 103, Sch 4)</i>		Attrition (4) <i>(Ex 103, Sch 4)</i>	Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
<b>1 Tariff Sales Summary by Customer Class</b>								
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
<b>6 Rate Schedule RDS - Residential Distribution Service (Choice)</b>								
7	Total Rate Schedule RDS	5,110,181.4	0.0	0.0	0.0	0.0		5,110,181.4
<b>8 Rate Schedule CAP - Residential Distribution Service CAP</b>								
9	Total Rate Schedule CAP	2,427,732.4	0.0	0.0	0.0	0.0		2,427,732.4
<b>10 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>								
11	Less Than 6,440 Therms Annually	1,494,933.8	0.0	0.0	0.0	0.0		1,494,933.8
<b>12 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>								
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
<b>15 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>								
<b>16 C O M M E R C I A L</b>								
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
<b>22 I N D U S T R I A L</b>								
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
<b>29 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>								
<b>30 C O M M E R C I A L</b>								
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
<b>36 I N D U S T R I A L</b>								
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  
Page 3 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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
12	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
26	<b>COMMERCIAL</b>						
27	Total Commercial MLDS - Class I	0.0	0.0	0.0	0.0	0.0	0.0
28	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
32	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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  
Page 4 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) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,071,860.0	0.0	0.0	0.0	0.0	2,071,860.0
4	<b>INDUSTRIAL</b>						
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	<b>Distribution Service Summary by Customer Class</b>						
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	<b>Total Company Throughput</b>	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  
Page 5 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	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>						
2	Total Rate Schedule RSS	27,316,077.3	0.0	0.0	0.0	0.0	27,316,077.3
3	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>						
4	<b>COMMERCIAL</b>						
5	Less Than 6,440 Therms Annually	3,842,902.9	0.0	0.0	0.0	0.0	3,842,902.9
6	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>						
10	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>						
16	<b>COMMERCIAL</b>						
17	540,000 - 1,074,000 Therms Annually	69,600.0	0.0	0.0	0.0	0.0	69,600.0
18	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>						
22	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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 Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<b>Tariff Sales Summary by Customer Class</b>						
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
6	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>						
7	Total Rate Schedule RDS	4,843,764.9	0.0	0.0	0.0	0.0	4,843,764.9
8	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>						
9	Total Rate Schedule CAP	2,302,126.9	0.0	0.0	0.0	0.0	2,302,126.9
10	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>						
11	Less Than 6,440 Therms Annually	1,491,505.5	0.0	0.0	0.0	0.0	1,491,505.5
12	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>						
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>						
16	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>						
30	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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  
Page 7 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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
13	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
27	<b>COMMERCIAL</b>						
28	Total Commercial MLDS - Class I	107,000.0	0.0	0.0	0.0	0.0	107,000.0
29	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
33	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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  
Page 8 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	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,071,820.0	0.0	0.0	0.0	0.0	2,071,820.0
4	<b>INDUSTRIAL</b>						
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	<b>Distribution Service Summary by Customer Class</b>						
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	<b>Total Company Throughput</b>	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  
Page 9 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) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
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	<b>C O M M E R C I A L</b>						
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	<b>I N D U S T R I A L</b>						
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 (&gt; 6,440 to ≤ 64,400 Therms Annually)</u>						
10	<b>C O M M E R C I A L</b>						
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	<b>I N D U S T R I A L</b>						
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	<b>C O M M E R C I A L</b>						
17	540,000 - 1,074,000 Therms Annually	69,600.0	0.0	0.0	0.0	0.0	69,600.0
18	<b>I N D U S T R I A L</b>						
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	<b>C O M M E R C I A L</b>						
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	<b>I N D U S T R I A L</b>						
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  
Page 10 of 12  
Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<b>Tariff Sales Summary by Customer Class</b>						
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	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
7	Total Rate Schedule RDS	4,843,764.9	0.0	0.0	0.0	0.0	4,843,764.9
3	<b>Rate Schedule CAP - Residential Distribution Service CAP</b>						
4	Total Rate Schedule CAP	2,302,126.9	0.0	0.0	0.0	0.0	2,302,126.9
8	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
9	Less Than 6,440 Therms Annually	1,491,505.5	0.0	0.0	0.0	0.0	1,491,505.5
10	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
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	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
14	<b>C O M M E R C I A L</b>						
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	<b>I N D U S T R I A L</b>						
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	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
28	<b>C O M M E R C I A L</b>						
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	<b>I N D U S T R I A L</b>						
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  
Page 11 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) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
13	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
27	<b>COMMERCIAL</b>						
28	Total Commercial MLDS - Class I	107,000.0	0.0	0.0	0.0	0.0	107,000.0
29	<b>INDUSTRIAL</b>						
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
33	<b>COMMERCIAL</b>						
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	<b>INDUSTRIAL</b>						
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  
Page 12 of 12  
Witness: M.J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	<u>Rate Schedule Flex and NCS</u>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,071,820.0	0.0	0.0	0.0	0.0	2,071,820.0
4	<b>INDUSTRIAL</b>						
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	<b>Distribution Service Summary by Customer Class</b>						
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	<b>Total Company Throughput</b>	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

<u>Line No.</u>		<u>Bills from New Customers</u> (1) (Ex 103, Sch 4)	<u>Bills from Attrition Customers</u> (2) (Ex 103, Sch 4)	<u>Bills from Ind &amp; Lg Com Customers</u> (3) (Ex 103, Sch 4)	<u>Adjusted Bills</u> (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RSS</b>	21,365	(16,914)	0	4,451
3	<b>COMMERCIAL</b>				
4	<b>Rate Schedule SGSS</b>				
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	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SGDS</b>				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule SGSS</b>				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>Rate Schedule MLDS II</b>				
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  
Page 2 of 18  
Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>				
3	#REF!	214,691.0	(120,362.0)	0.0	94,329.0
4	Total	214,691.0	(120,362.0)	0.0	94,329.0
5	<b>COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>				
7	Less Than 6,440 Therms Annually	154,507.0	(193,462.0)	0.0	(38,955.0)
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	154,507.0	(193,462.0)	0.0	(38,955.0)
10	<b>Rate Schedule SGDS</b>				
11	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	<b>Rate Schedule SDS - Small Distribution Service</b>				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
23	Flexed Deliveries	0.0	0.0	0.0	0.0
24	Total	0.0	0.0	0.0	0.0
25	<b>Rate Schedule LGS</b>				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Total	0.0	0.0	0.0	0.0
31	<b>INDUSTRIAL</b>				
32	<b>Rate Schedule SGSS</b>				
33	Total	0.0	0.0	0.0	0.0
34	<b>Rate Schedule SDS - Small Distribution Service</b>				
35	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
36	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
37	Flexed Deliveries	0.0	0.0	0.0	0.0
38	Total	0.0	0.0	0.0	0.0
39	<b>Rate Schedule LDS</b>				
40	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	(11,700.0)	(11,700.0)
41	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
42	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	Flex	0.0	0.0	0.0	0.0
45	Total	0.0	0.0	(11,700.0)	(11,700.0)
46	<b>Rate Schedule MLDS II</b>				
47	Flexed Deliveries	0.0	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  
Page 3 of 18  
Witness: M. J. Bell

		<b>Res</b> <b><u>RSS</u></b>	<b>Comm</b> <b><u>SGSS</u></b>
1	<b>Heating Customers</b>		
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	6	6
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	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

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

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

<u>Line No.</u>		<u>Bills from New Customers</u> (1) (Ex 103, Sch 4)	<u>Bills from Attrition Customers</u> (2) (Ex 103, Sch 4)	<u>Bills from Ind &amp; Lg Com Customers</u> (3) (Ex 103, Sch 4)	<u>Adjusted Bills</u> (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RSS</b>	0	0	0	0
3	<b>COMMERCIAL</b>				
4	<b>Rate Schedule SGSS</b>				
5	Less Than 6,440 Therms Annually	0	0	0	0
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SGDS</b>				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule SGSS</b>				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>Rate Schedule MLDS II</b>				
	> 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  
Page 5 of 18  
Witness: M.J. Bell

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

		<b>Res</b> <b><u>RSS</u></b>	<b>Comm</b> <b><u>SGSS</u></b>
1	<b>Heating Customers</b>		
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  
Page 7 of 18  
Witness: M.J. Bell

Line No.		Bills from New Customers (1) (Ex 103, Sch 4)	Bills from Attrition Customers (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RSS</b>	21,631	(2,112)	0	19,519
3	<b>COMMERCIAL</b>				
4	<b>Rate Schedule SGSS</b>				
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	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SGDS</b>				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule SGSS</b>				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	<b>Rate Schedule LGSS</b>				
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	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>Rate Schedule MLDS II</b>				
	> 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  
Page 8 of 18  
Witness: M.J. Bell

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

		<b>Res</b> <b><u>RSS</u></b>	<b>Comm</b> <b><u>SGSS</u></b>
1	<b>Heating Customers</b>		
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	6	6
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	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

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

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

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec U.P.C. 11.87 (Dth)	Jan U.P.C. 16.56 (Dth)	Feb U.P.C. 16.53 (Dth)	Mar U.P.C. 14.07 (Dth)	Apr U.P.C. 9.18 (Dth)	May U.P.C. 3.97 (Dth)	June U.P.C. 2.10 (Dth)	July U.P.C. 1.18 (Dth)	Aug U.P.C. 1.05 (Dth)	Sept U.P.C. 1.24 (Dth)	Oct U.P.C. 1.93 (Dth)	Nov U.P.C. 5.72 (Dth)	Incremental Volumes (4) (Dth)
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				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	<b>First Month First Block Usage per Customer</b>				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  
Page 11 of 18  
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec U.P.C. 75.88 (Dth)	Jan U.P.C. 102.40 (Dth)	Feb U.P.C. 104.49 (Dth)	Mar U.P.C. 87.70 (Dth)	Apr U.P.C. 59.88 (Dth)	May U.P.C. 33.32 (Dth)	June U.P.C. 22.11 (Dth)	July U.P.C. 16.58 (Dth)	Aug U.P.C. 15.90 (Dth)	Sept U.P.C. 17.24 (Dth)	Oct U.P.C. 24.51 (Dth)	Nov U.P.C. 42.67 (Dth)	Incremental Volumes (4) (Dth)
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																
3	<b>First Block Usage per Customer</b>				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	<b>First Month First Block Usage per Customer</b>				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

Exhibit No. 103  
Schedule No. 4  
Page 12 of 18  
Witness: M.J. Bell

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Exhibit No. 103  
Schedule No. 4  
Page 13 of 18  
Witness: M.J. Bell

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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 Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan U.P.C. 16.49 (Dth)	Feb U.P.C. 16.52 (Dth)	Mar U.P.C. 14.07 (Dth)	Apr U.P.C. 9.15 (Dth)	May U.P.C. 3.93 (Dth)	June U.P.C. 1.99 (Dth)	July U.P.C. 1.06 (Dth)	Aug U.P.C. 0.95 (Dth)	Sept U.P.C. 1.18 (Dth)	Oct U.P.C. 1.90 (Dth)	Nov U.P.C. 5.65 (Dth)	Dec U.P.C. 11.88 (Dth)	Incremental Volumes (4) (Dth)
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				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	<b>First Month First Block Usage per Customer</b>				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	387	11	4,257	6,382	6,395	5,445	3,542	1,521	772	410	368	456	734	2,188	2,299	30,512
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**

Exhibit No. 103  
Schedule No. 4  
Page 15 of 18  
Witness: M.J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan U.P.C. 102.26 (Dth)	Feb U.P.C. 104.38 (Dth)	Mar U.P.C. 87.55 (Dth)	Apr U.P.C. 59.86 (Dth)	May U.P.C. 33.31 (Dth)	June U.P.C. 22.10 (Dth)	July U.P.C. 16.57 (Dth)	Aug U.P.C. 15.89 (Dth)	Sept U.P.C. 17.24 (Dth)	Oct U.P.C. 24.51 (Dth)	Nov U.P.C. 42.76 (Dth)	Dec U.P.C. 77.08 (Dth)	Incremental Volumes (4) (Dth)
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																
3	<b>First Block Usage per Customer</b>				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	<b>First Month First Block Usage per Customer</b>				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

Exhibit No. 103  
Schedule No. 4  
Page 16 of 18  
Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2020 Dec (Dth)	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Total (Dth)
1	<b><u>Customers who are projected to begin service between December 1, 2020 and November 30, 2021</u></b>																
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	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	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	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	0.0
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	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	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	0.0
11	<b><u>Customers who are projected to become inactive between December 1, 2020 and November 30, 2021</u></b>																
12	12983646-002	Ti8-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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.0
32	All Gas Consumed			0	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	0.0
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	0.0	(11,700.0)

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	<b><u>Customers who are projected to begin service between January 1, 2022 and December 31, 2022 - Nothing to Report</u></b>																
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	0.0	0.0
4	All Gas Consumed		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	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	0.0	0.0
8	All Gas Consumed		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0
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	0.0	0.0
12	All Gas Consumed		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	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	0.0
15	<b><u>Customers who are projected to become inactive between January 1, 2022 and December 31, 2022</u></b>																
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	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	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	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	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	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	0.0	0.0
25	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	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	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	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	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	0.0	0.0
32	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	0.0	0.0
35	All Gas Consumed		0	0	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			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
37	Total customers who have been removed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	2021												
				Incremental Bills	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)
1	Customers who are projected to begin service between January 1, 2021 and December 31, 2021 - Nothing to Report															
2	N/A	LG-1-Comm														
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Large General Sales >64,400 to <= 110,000 Comm			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	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	N/A	TIF-Ind														
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			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	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
7	Customers who are projected to become inactive between January 1, 2021 and December 31, 2021															
8	N/A	TIF-Comm														
9	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
10	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
11	N/A	TIF-Comm														
12	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	N/A	TIF-Comm														
15	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	12983646-002	TIF-IND														
19	Test Year Volumes			12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	All Gas Consumed			(12)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	12983934-001	TIF-IND														
22	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
23	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
24	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind			(24)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	N/A															
26	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0
28	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
29	Total customers who have been removed			(24)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**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

**Line**  
**No.**

**Total Gas Cost**  
**\$**

**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	<b>Total Throughput Revenue</b>	152,090,945
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**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

**Line**  
**No.**

**Total Gas Cost**  
**\$**

**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	<b>Total Throughput Revenue</b>	160,012,435
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**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

**Line**  
**No.**

**Total Gas Cost**  
**\$**

**1 Sales Revenue Summary by Rate Class**

2 Total Residential Sales 104,123,916

3 Total Comm/Ind Sales 33,745,608

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 1,702,378

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

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

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

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



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

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

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) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
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	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
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	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
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) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b>Rate Schedule LGSS - Large General Sales Service</b>					
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	<b>Tariff Sales Summary by Rate Class</b>					
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) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
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	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
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	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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  
Page 4 of 11  
Witness: M. J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
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	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
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	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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  
Page 5 of 11  
Witness: M. J. Bell

Line No.	Description	Bills (1)  (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
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	0		7,322.00	0	
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		0.0	0.3355	0	
11	Total Deliveries		1,790,000.0		706,151.0	
12	Subtotal				878,207	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	48	1,790,000.0		878,207	0.4906
15	<b>Flexible Rate and Negotiated Contract Services</b>					
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	0		7,322.00	0	
33	Total Flex Customer Charge	108			204,936	
34	Negotiated Contract Service Customer Charge:	168		(workpaper)	1,326,917	
35	Commodity Charge:					
36	All Gas Consumed		11,232,446.0	(workpaper)	1,576,326	
37	Subtotal				3,108,179	
38	STAS				0	
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  
Page 6 of 11  
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$
1	<b>Distribution Service Summary by Rate Class</b>				
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	<b>Total Company Throughput</b>	5,340,937	80,616,598.6		752,991,000
24	<b>Other Operating Revenue</b>				
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	<b>Total Other Operating Revenue</b>				1,265,409
33	<b>Total Company Revenue</b>				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  
Page 7 of 11  
Witness: M.J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
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
<b>14</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
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
<b>27</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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
<b>40</b>	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
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  
Page 8 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	<b>Rate Schedule LGSS - Large General Sales Service</b>					
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	<b>Tariff Sales Summary by Rate Class</b>					
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) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
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
<b>12</b>	<b><u>Rate Schedule CAP - Residential Distribution Service CAP</u></b>					
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
<b>22</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
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
<b>33</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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
<b>44</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
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
<b>25</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
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
<b>41</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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	17,428	
51	Subtotal				53,292	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	36	186,000.0		53,292	0.2865
<b>54</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
55	Customer Charge:					
56	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
57	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
58	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
59	Total	48			235,320	
60	Commodity Charge:					
61	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
62	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,580,000.0	0.3874	612,092	
63	> 7,500,000 Therms Annually		<u>560,000.0</u>	0.3355	<u>187,880</u>	
64	Total Deliveries		2,140,000.0		799,972.0	
65	Subtotal				1,035,292	
66	STAS				0	
67	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) <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	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
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		<i>(workpaper)</i>	1,269,674	
21	Commodity Charge:					
22	All Gas Consumed		11,670,420.0	<i>(workpaper)</i>	<u>1,932,434</u>	
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	<b><u>Distribution Service Summary by Rate Class</u></b>					
27	Base Rate Revenue				76,839,969	
28	STAS				0	
29	Rider USP				4,602,545	
30	Rider CC				4,844	
31	Gas Cost				<u>13,717,254</u>	
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				<u>7,647,594</u>	
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	<b>Total Company Throughput</b>	<b>5,389,074</b>	<b>81,968,992.7</b>		<b>758,023,161</b>	
52	<b><u>Other Operating Revenue</u></b>					
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	<b>Total Other Operating Revenue</b>				1,461,680	
61	<b>Total Company Revenue</b>				<b>759,484,841</b>	

**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 1 of 9

Witness: C. E. Notestone

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2)	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)	\$	\$	%	%
1	<b>Total Revenues</b>							
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	<b>Total Revenues</b>	<u>5,389,350</u>	<u>81,968,992.7</u>	<u>\$ 661,206,723</u>	<u>\$ 98,278,118</u>	<u>\$ 759,484,841</u>	<u>14.86%</u>	<u>14.86%</u>
20	<b>Base Rates Revenue Only</b>							
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	<b>Total Base Rates Revenues</b>	<u>5,389,350</u>	<u>81,968,992.7</u>	<u>\$ 470,931,984</u>	<u>\$ 93,752,382</u>	<u>\$ 564,684,366</u>	<u>19.91%</u>	<u>19.91%</u>
38	<b>STAS</b>							
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	<b>Total STAS</b>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>

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

Exhibit No. 103  
Schedule No. 8  
Page 2 of 9  
Witness: C. E. Notestone

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	<b>Rider CC</b>							
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			<u>\$46,991</u>	<u>\$0</u>	<u>\$46,991</u>	0.00%	0.00%
19	<b>Gas Procurement Charge</b>							
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			<u>\$370,219</u>	<u>\$39,926</u>	<u>\$410,145</u>	10.78%	10.78%

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 3 of 9  
Witness: C. E. Notestone

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	<b>Universal Service Plan Rider</b>							
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	<b>Merchant Function Charge</b>							
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	<b>Gas Cost</b>							
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

Exhibit No. 103  
Schedule No. 8  
Page 4 of 9  
Witness: C. E. Notestone

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	<b>Determination of Revenue Distribution</b>								
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	<b>Proposed Unitized Return</b>	<b>1.00000</b>	<b>1.21670</b>	<b>1.05902</b>	<b>1.07580</b>	<b>1.00000</b>	<b>0.38220</b>	<b>19.99600</b>	<b>(0.55390)</b>
6	<b>Change in Unitized Return</b>	<b>0.00000</b>	<b>(0.04580)</b>	<b>(0.01778)</b>	<b>(0.06860)</b>	<b>0.05230</b>	<b>0.20750</b>	<b>(10.41670)</b>	<b>0.29000</b>
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	<b>Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)</b>	<b>98,278,240</b>	<b>67,756,312</b>	<b>8,464,280</b>	<b>9,130,185</b>	<b>7,012,964</b>	<b>5,899,679</b>	<b>0</b>	<b>14,820</b>
13	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>68.94%</b>	<b>8.61%</b>	<b>9.29%</b>	<b>7.14%</b>	<b>6.00%</b>	<b>0.00%</b>	<b>0.02%</b>
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	<b>Proposed Increase to Base Revenue</b>	<b>\$98,050,667</b>	<b>\$67,596,666</b>	<b>\$8,443,826</b>	<b>\$9,108,459</b>	<b>\$6,998,530</b>	<b>\$5,888,366</b>	<b>\$0</b>	<b>\$14,820</b>
19	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>68.93%</b>	<b>8.61%</b>	<b>9.29%</b>	<b>7.14%</b>	<b>6.01%</b>	<b>0.00%</b>	<b>0.02%</b>
20	<b>Current Base Revenue</b>	<b>\$470,931,984</b>	<b>\$335,479,497</b>	<b>\$40,241,150</b>	<b>\$44,386,807</b>	<b>\$26,627,427</b>	<b>\$19,695,985</b>	<b>\$1,108,894</b>	<b>\$3,392,224</b>
21	<b>Current Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>71.24%</b>	<b>8.55%</b>	<b>9.43%</b>	<b>5.65%</b>	<b>4.18%</b>	<b>0.24%</b>	<b>0.72%</b>
22	<b>Proposed Base Revenue</b>	<b>\$568,982,651</b>	<b>\$403,076,163</b>	<b>\$48,684,976</b>	<b>\$53,495,266</b>	<b>\$33,625,957</b>	<b>\$25,584,351</b>	<b>\$1,108,894</b>	<b>\$3,407,044</b>
23	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>70.84%</b>	<b>8.56%</b>	<b>9.40%</b>	<b>5.91%</b>	<b>4.50%</b>	<b>0.20%</b>	<b>0.60%</b>



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 5 of 9  
Witness: C. E. Notestone

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	<b>Residential Rate Design (RS, RDS, RCC)</b>								
2	Total Revenue @ Current Rates				\$482,580,474				
3	Less: STAS				0				
4	Less: Gas Cost Revenue				119,615,901				
5	Less: Gas Procurement Charge				280,475				
6	Less: Rider CC				32,342				
7	Less: Merchant Function Charge				739,685				
8	Less: Rider USP				26,432,574				
9	Plus: Proposed Increase to Base Rates				<u>67,596,666</u>				
10	Proposed Base Revenue				\$403,076,163				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,938,141		19.33	<u>95,454,266</u>	82,713,862	24.66%	16.75	12,740,404
12	Net Volumetric Gas Revenue				\$307,621,897				
13	All Gas Consumed (Exhibit 103, Sch. 1)		34,643,463.1	8.8796	\$307,620,095	\$252,765,635	<u>75.34%</u>	7.2962	<u>54,854,460</u>
14	Total Base Revenue Charge						100.00%		<b>\$67,594,864</b>
15	<b>Rider USP - Universal Service Plan</b>								
16	Universal Service Plan Rider @ Current Rate				26,432,574				
17	Plus: Redistribution of CAP shortfall resulting from proposed rates				<u>4,296,607</u>				
18	Expected Change in Universal Service Plan Rider Rate		32,341,336.2	0.9502	\$30,729,181			0.8173	

Exhibit No. 103  
Schedule No. 8  
Page 6 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	Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)								
2	Total Revenue @ Current Rates				\$58,306,251				
3	Less:	STAS			0				
4	Less:	Gas Cost Revenue			17,998,184				
5	Less:	Gas Procurement Charge			39,800				
6	Less:	Rider CC			5,656				
7	Less:	Merchant Function Charge			21,461				
8	Less:	Rider USP			0				
9	Plus:	Proposed Increase to Base Rates			8,443,826				
10	Proposed Base Revenue				\$48,684,976				
11	Less:	Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	375,703	31.50	11,834,645	9,768,278	24.27%	26.00	2,066,367
12	Net Volumetric Gas Revenue				\$36,850,331				
13	All Gas Consumed Rate		5,655,505.8	6.5158	36,850,145				
14	SGSS1,SCD1 @ uniform rate		5,393,499.4	6.5158	35,142,963				
15	SGDS1 @ uniform rate		262,006.4	6.5158	1,707,181				
16	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit CEN-4)				21,234				
17	Less Than 6,440 Therms Annually - SGSS1, SCD1		5,393,499.4	6.5197	35,164,197	29,088,221	72.28%	5.3932	6,075,976
18	Less Than 6,440 Therms Annually - SGDS1		262,006.4	6.4348	1,685,947	1,384,651	3.44%	5.2848	301,296
19	Total Base Revenue Charge				48,684,789	\$40,241,150	99.99%		\$8,443,639

Exhibit No. 103  
Schedule No. 8  
Page 7 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	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			9,108,459				
10	Proposed Base Revenue				\$53,495,266				
11	Less:	Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	68,327	66.00	4,509,582	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	5,075,712
18	6,440 - 64,400 Therms Annually - SGDS2		3,477,754.6	5.3949	18,761,969	15,480,877	34.88%	4.4514	3,281,092
19	Total Base Revenue Charge				\$48,985,626	\$40,628,822	100.01%		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. Notestone

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			6,998,530				
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	3,445,584	2,727,754		874.00	717,830
10	Net Volumetric Gas Revenue				\$29,243,043				
11	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)		1,890,715.0	4.1250	7,799,015	6,176,210	26.67%	3.2666	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%	3.0541	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			5,888,366				
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	155,652	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%	1.7627	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%	1.5636	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%	1.4032	958,957
31		> 7,500,000 Therms Annually	1,080,000.0	1.0845	1,171,256	901,692	5.34%	0.8349	269,564
					\$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	<b>Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II</b>							
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	> 274,000 to ≤ 540,000 Therms	24	469.34	11,264	11,264		469.34	0
9	> 540,000 to ≤ 1,074,000 Therms Annually	12	1,149.00	13,788	13,788		1,149.00	0
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	2,050.00	24,600	24,600		2,050.00	0
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	4,096.00	0	0		4,096.00	0
12	> 7,500,000 Therms Annually	0	7,322.00	0	0		7,322.00	0
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)							
14	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0		2,050.00	-
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	4,096.00	147,456	147,456		4,096.00	-
16	> 7,500,000 Therms Annually	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	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.4479	0	0	0.00%	0.4479	0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,580,000.0	0.3874	612,092	612,092	74.29%	0.3874	0
22	> 7,500,000 Therms Annually	560,000.0	0.3355	187,880	187,880	22.80%	0.3355	0
23						100.00%		
24	Total Base Revenue Charge							-
25	<b>Flexible Rate and Negotiated Contract Services</b>							
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	SGDS-1 Less Than 6,440 Therms Annually	0	31.50	0	0		26.00	0
35	SGDS-2 > 6,440 to ≤ 64,400 Therms Annually	36	66.00	2,376	1,980		55.00	396
36	SDS > 64,400 to ≤ 110,000 Therms Annually	12	335.00	4,020	3,180		265.00	840
37	SDS > 110,000 to ≤ 540,000 Therms Annually	24	1,104.00	26,496	20,976		874.00	5,520
38	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	2,919.00	35,028	26,964		2,247.00	8,064
39	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	4,540.00	0	0		3,495.00	0
40	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	8,755.00	0	0		6,740.00	0
41	LDS > 7,500,000 Therms Annually	0	12,971.00	0	0		9,985.00	0
42	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	469.34	0	0		469.34	0
43	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	1,149.00	0	0		1,149.00	0
44	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0		2,050.00	0
45	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	4,096.00	0	0		4,096.00	0
46	MDS-I > 7,500,000 Therms Annually	12	7,322.00	87,864	87,864		7,322.00	0
47	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0		2,050.00	0
48	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	4,096.00	49,152	49,152		4,096.00	0
49	MDS-II > 7,500,000 Therms Annually	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 Twelve Months Ended November 30, 2020	Budget & Rate Making Adjustments	Normalized FTY Twelve Months Ended November 30, 2021	Budget & Rate Making Adjustments	Normalized FPFTY Twelve Months Ended December 31, 2022
		(1) \$	(2) \$	(3)=(1)+(2) \$	(4) \$	(5)=(3)+(4) \$
		<u>Exh 4, Sch1, Pg 2 Column 5</u>	<u>Exh 104, Sch1, Pg 3 Columns 2 &amp; 5</u>	<u>Exh 104, Sch1, Pg 3 Column 7</u>	<u>Exh 104, Sch1, Pg 4 Columns 2 &amp; 5</u>	<u>Exh 104, Sch1, Pg 4 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	<b>Operation and Maintenance Expense from Budget</b>	<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	<b>Total Operation and Maintenance Expense</b>	<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 Twelve Months Ended November 30, 2020	Witness Paloney		Budgeted Twelve Months Ended November 30, 2021	Witness Miller		Normalized FTY Twelve Months Ended November 30, 2021
		(1) \$ <u>Exh 4, Sch1, Pg 2</u>	Budget Adjustments (2) \$	Reference (Statement No. 9) (3)	(4)=(1)+(2) \$ <u>Exh 104, Sch1, Pg 5</u>	Rate Making Adjustments (5) \$	Reference (Statement No. 4) (Exhibit 104 Schedule 2) (6)	(7)=(4)+(5) \$
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 Twelve Months Ended November 30, 2021	Witness Paloney		Budgeted Twelve Months Ended December 31, 2022	Witness Miller		Normalized FPFTY Twelve Months Ended December 31, 2022
		(1) \$	Budget Adjustments (2) \$	Reference (Statement No. 9) (3)	(4)=(1)+(2) \$	Rate Making Adjustments (5) \$	Reference (Statement No. 4) (Exhibit 104 Schedule 2) (6)	(7)=(4)+(5) \$
		<u>Exh 104, Sch1, Pg 3</u>			<u>Exh 104, Sch1, Pg 6</u>			
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 2020 (1) \$000	January 2021 (2) \$000	February 2021 (3) \$000	March 2021 (4) \$000	April 2021 (5) \$000	May 2021 (6) \$000	June 2021 (7) \$000	July 2021 (8) \$000	August 2021 (9) \$000	September 2021 (10) \$000	October 2021 (11) \$000	November 2021 (12) \$000	Total 2021 (13)=(1) thru (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 2022 (1) \$000	February 2022 (2) \$000	March 2022 (3) \$000	April 2022 (4) \$000	May 2022 (5) \$000	June 2022 (6) \$000	July 2022 (7) \$000	August 2022 (8) \$000	September 2022 (9) \$000	October 2022 (10) \$000	November 2022 (11) \$000	December 2022 (12) \$000	Total 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) \$
<b><u>FTY Adjustment</u></b>			
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	510,423
4	Lobbying Adjustment		(6,002)
5	FTY O&M Labor Adjustment		504,421
<b><u>FPFTY Adjustment</u></b>			
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	436,462
9	Lobbying Adjustment		(6,182)
10	FPFTY O&M Labor Adjustment		430,280

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
<b><u>FTY Adjustment</u></b>			
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)
<b><u>FPFTY Adjustment</u></b>			
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)

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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) \$
	<b><u>FTY Adjustment</u></b>		
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		<hr/> <hr/> -
	<b><u>FPFTY Adjustment</u></b>		
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		<hr/> <hr/> -

**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**

<b><u>Line No.</u></b>	<b><u>Description</u></b>		<b><u>Amount</u></b> <b>(1)</b> <b>\$</b>
1	HTY Lobbying Adjustment to Outside Services	Exh. 4, Sch. 2, Pg. 8, Ln. 2	(159,699)
2	<b><u>FTY Adjustment</u></b>		
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	<b><u>FPFTY Adjustment</u></b>		
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			<u>(1)</u>	<u>Charges</u>	<u>Other Comp.</u>	<u>A/C 107</u>	<u>Rental</u>	
7		<u>Building Leases</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(5=1-2-3)</u>	<u>\$</u>
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						Adjustment \$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 4, Ln 8)						2,353,000
2								
3								
4			Annual					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			<u>(1)</u>	<u>Charges</u>	<u>Other Comp.</u>	<u>A/C 107</u>	<u>Rental</u>	
7		<u>Building Leases</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(5=1-2-3)</u>	<u>\$</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

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount (1) \$</b>
1	HTY Normalized Injuries and Damages	Exh. 4, Sch. 1, Pg. 2, Ln. 11	358,171
<b><u>FTY Adjustment</u></b>			
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
<b><u>FPFTY Adjustment</u></b>			
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.  
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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>
<b><u>FTY Adjustment</u></b>			
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>
<b><u>FPFTY Adjustment</u></b>			
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.  
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Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Gas Used in Company Operations	Exh. 4, Sch. 2, Pg. 14, Ln. 2	(310,995)
<b><u>FTY Adjustment</u></b>			
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	(5,100)
4	FTY Adjustment for Gas Used in Company Operations	Ln 1 + Ln 3	<u>(316,095)</u>
<b><u>FPFTY Adjustment</u></b>			
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	(5,848)
7	FPFTY Adjustment for Gas Used in Company Operations	Ln 4 + Ln 6	<u>(321,943)</u>

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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	<b><u>FTY Adjustment</u></b>		
3	FTY Recoverable Advertising		525,166
4	FTY Advertising Per Budget		808,000
5	FTY Adjustment for Advertising	Ln 3 - Ln 4	(282,834)
6	<b><u>FPFTY Adjustment</u></b>		
7	FPFTY Recoverable Advertising		525,166
8	FPFTY Advertising Per Budget		810,000
9	FPFTY Adjustment for Advertising	Ln 7 - Ln 8	(284,834)

Columbia Gas of Pennsylvania, Inc.  
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NiSource Next Adjustment

Line No.	Description	Amount (1) \$
	<u>FTY Adjustment</u>	
	<u>Adjustment ot 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>(1,182,600)</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) \$
<b><u>FTY Adjustment</u></b>			
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>
<b><u>FPFTY Adjustment</u></b>			
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>



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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.  
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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>
<b><u>FTY Adjustment</u></b>			
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>
<b><u>FPFTY Adjustment</u></b>			
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.  
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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)
<b><u>FTY Adjustment 1/</u></b>			
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	(43,544)
7	FTY Adjustment to Materials and Supplies	(Ln 3 x Ln 4) + Ln 3	(4,174)
<b><u>FPFTY Adjustment 1/</u></b>			
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	(44,350)
11	FPFTY Adjustment to Materials and Supplies	(Ln 7 x Ln 8) + Ln 7	(4,251)

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.	25,000
7	Total Rate Case Expense	1,060,000
8	12 Month Normalization	1,060,000
9	<u>FTY Rate Case Expense</u>	1,060,000
10	<u>FPFTY Rate Case Expense</u>	1,060,000

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) \$
<b><u>FTY Adjustment</u></b>					
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)	<b>0.0129153</b>			
7	Total Annualized DIS Uncollectible Accounts	7,475,614	<b>7,475,614</b>		
8	<b>Total FTY Annualized DIS &amp; GMB/GTS Uncollectible Expense</b>		<b>7,475,614</b>	<b>6,705,829</b>	<b>769,785 [1]</b>
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		<b>117,131</b>	<b>99,434</b>	<b>17,697</b>
<b><u>FPFTY Adjustment</u></b>					
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)	<b>0.0129153</b>			
18	Total Annualized DIS Uncollectible Accounts	7,534,548	<b>7,534,548</b>		
19	<b>Total FPFTY Annualized DIS &amp; GMB/GTS Uncollectible Expense</b>		<b>7,534,548</b>	<b>6,751,933</b>	<b>782,615 [2]</b>
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		<b>58,934</b>	<b>46,104</b>	<b>12,830</b>

[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

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
	<b><u>FTY Adjustment</u></b>		
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>
	<b><u>FPFTY Adjustment</u></b>		
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.	Description	2020 (1)	Deferral Amount (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&amp;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%	1.1624%
5		Average	<hr/> 1.1362%	1.1548%
6	Annual Inflation Rate to adjust to Future Test Year = Ln 5 Column 2 / Ln 5 Column 1			<b><u>1.64%</u></b>
		Calendar Quarter	2021 GDP Deflator	2022 GDP Deflator
<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%	1.1849%
11		Average	<hr/> 1.1548%	1.1762%
12	Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln 11 Column 2 / Ln 11 Column 1			<b><u>1.85%</u></b>



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</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> <u>(1)</u> \$
1	Gannett Fleming	45,000
2	Moul and Associates	65,000
3	Post and Schell	900,000
4	Legal Notices	20,000
5	Travel Expense	5,000
6	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
7	Total Rate Case Expense	<u>1,060,000</u>
8	Annual Normalization (based on 12 mos.)	<u><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><b>95,604,471</b></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 AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>DEPRECIABLE PLANT</b>								
<b>UNDERGROUND STORAGE PLANT</b>								
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
	WELLS							
352	CONSTRUCTION	SQUARE	*	738,941	738,926	15	4	-
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	-
353	LINES	50-S1.5	*	389,345	388,857	488	146	0.04
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,177	820,261	127,916	36,118	3.81
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b>5,807,882</b>	<b>4,744,588</b>	<b>1,063,294</b>	<b>298,547</b>	<b>5.14</b>
<b>DISTRIBUTION PLANT</b>								
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	70-R2.5		3,691,925	845,600	2,846,325	61,806	1.67
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,792,134	1,441,037	34,951	1.08
	<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
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	75,446	10,782	525	0.61
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	24,400,947	3,067,318	21,333,630	719,259	2.95
	OTHER BUILDINGS	35-R2		2,795,494	714,161	2,081,333	91,802	3.28
	<i>TOTAL ACCOUNT 375.70</i>			27,196,441	3,781,479	23,414,963	811,061	2.98
375.8	COMMUNICATION	45-R3		16,515	8,259	8,256	358	2.17
	<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	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2021	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)=(5)/(6)
						(6)	(7)=(6)/(3)	
376	MAINS							
	CAST IRON	71-R1	*	145,838	110,653	35,185	9,168	3.8
	BARE STEEL	71-R1	*	51,888,937	34,810,737	17,078,200	2,016,336	8.5
	OTHER	71-R1		2,129,009,705	257,443,741	1,871,565,964	46,100,766	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	21.9
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2		135,967	54,214	81,753	9,007	9.1
380	SERVICES							
	BARE STEEL	50-R0.5	*	568,799	428,787	140,012	19,407	7.2
	OTHER	50-R0.5		694,553,782	137,978,763	556,575,019	21,026,838	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	23.9
381	METERS - AMR	15-S2.5		24,820,376	17,041,116	7,779,260	1,393,760	5.6
382	METER INSTALLATIONS	55-R3		42,452,171	15,035,037	27,417,134	796,701	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2		18,993,074	7,831,229	11,161,845	386,985	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	13.2
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5		136,698	78,374	58,324	4,125	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2		11,443,998	2,808,645	8,635,353	544,705	15.9
387.5	GPS EQUIPMENT	10-S3		2,201,372	1,551,363	650,009	208,260	3.1
	TOTAL ACCOUNT 387			13,782,068	4,438,382	9,343,686	757,090	5.49
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>3,192,064,715</b>	<b>523,969,854</b>	<b>2,668,094,862</b>	<b>79,769,408</b>	<b>2.50</b>
<b>GENERAL PLANT</b>								
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	13.3
391.11	EQUIPMENT	15-SQ		91,304	47,228	44,076	5,834	7.6
391.12	INFORMATION SYSTEMS	5-SQ		2,692,531	2,174,689	517,842	392,310	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 AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT (6)	RATE (7)=(6)/(3)	(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
<b>TOTAL GENERAL PLANT</b>			<b>27,373,127</b>	<b>13,176,388</b>	<b>14,196,738</b>	<b>1,288,306</b>	<b>4.71</b>	
<b>SUBTOTAL DEPRECIABLE PLANT</b>			<b>3,225,245,724</b>	<b>541,890,830</b>	<b>2,683,354,894</b>	<b>81,356,261</b>	<b>2.52</b>	
<b>AMORTIZABLE PLANT</b>								
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	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>			<b>46,960,331</b>	<b>20,670,514</b>	<b>26,138,527</b>	<b>9,518,916</b>		
<b>NONDEPRECIABLE PLANT</b>			<b>3,533,241</b>	<b>234,731</b>				
<b>TOTAL GAS PLANT</b>			<b>3,275,739,295</b>	<b>562,796,075</b>	<b>2,709,493,421</b>	<b>90,875,177</b>		

\* 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			<b>(4,729,294)</b>

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><b>109,970,328</b></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 AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>DEPRECIABLE PLANT</b>								
<b>UNDERGROUND STORAGE PLANT</b>								
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
	WELLS							
352	CONSTRUCTION	SQUARE	*	738,941	738,926	15	6	-
352	EQUIPMENT	50-S2.5	*	168,032	168,032	0	0	-
	<i>TOTAL ACCOUNT 352</i>			906,973	906,958	15	6	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	4	-
353	LINE	50-S1.5	*	389,345	389,211	134	54	0.01
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,177	859,397	88,780	35,852	3.78
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b>5,807,882</b>	<b>5,072,856</b>	<b>735,026</b>	<b>295,638</b>	<b>5.09</b>
<b>DISTRIBUTION PLANT</b>								
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	70-R2.5		3,946,891	892,472	3,054,419	66,145	1.68
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,829,962	1,403,209	34,846	1.08
	<i>TOTAL ACCOUNT 374</i>			7,180,062	2,722,434	4,457,628	100,991	1.41
	STRUCTURES AND IMPROVEMENTS							
375.3	MEASURING AND REGULATING	60-R1		6,435,286	1,544,869	4,890,417	142,760	2.22
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	76,129	10,099	500	0.58
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	29,634,018	3,908,698	25,725,319	853,430	2.88
	OTHER BUILDINGS	35-R2		3,133,253	785,235	2,348,018	104,091	3.32
	<i>TOTAL ACCOUNT 375.70</i>			32,767,271	4,693,933	28,073,337	957,521	2.92
375.8	COMMUNICATION	45-R3		16,515	8,647	7,868	355	2.15
	<i>TOTAL ACCOUNT 375</i>			39,305,300	6,323,578	32,981,721	1,101,136	2.80

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)	
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	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,565,179,043</b>	<b>571,276,139</b>	<b>2,993,902,902</b>	<b>88,475,132</b>	<b>2.48</b>	
<b>GENERAL PLANT</b>								
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	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(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
	<b>TOTAL GENERAL PLANT</b>		<b>25,349,457</b>	<b>8,584,634</b>	<b>16,764,823</b>	<b>1,210,984</b>	<b>4.78</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>3,596,336,382</b>	<b>584,933,629</b>	<b>3,011,402,751</b>	<b>89,981,754</b>	<b>2.50</b>	
<b>AMORTIZABLE PLANT</b>								
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	**	
	<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>69,555,027</b>	<b>29,017,854</b>	<b>40,453,129</b>	<b>14,828,874</b>		
	<b>NONDEPRECIABLE PLANT</b>		<b>3,533,241</b>	<b>234,772</b>				
	<b>TOTAL GAS PLANT</b>		<b>3,669,424,649</b>	<b>614,186,255</b>	<b>3,051,855,880</b>	<b>104,810,628</b>		

\* 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			<b>(5,159,700)</b>

# **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>		<u>* Annualized 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>(62,624)</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>		<u>* Annualized 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>2,706</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"</u> <u>For the 12 Months</u> <u>Ended 11/30/2021</u>	<u>"FPFTY schedule"</u> <u>For the 12 Months</u> <u>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 &amp; 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	1,278,152,955		69,112,763	74,774,387	16,275,819	0.21	3,417,922
		Allocation	0.0833	Less: 11 mos.	(14,919,500)		(3,133,095)
		Tax Depreciation	5,759,397		1,356,318	0.21	284,827
	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	1,513,592,151		88,489,583	82,519,224	30,285,621	0.21	6,359,980
		Allocation	0.9167	Less: 1 mo.	(2,523,802)		(529,998)
		Tax Depreciation	81,115,451		27,761,819	0.21	5,829,982
				Pro Forma Adjustments	(24,719,750)	0.21	(5,191,148)
Total Test Year Tax Depreciation			<b>86,874,848</b>	Total Test Year	<b>4,398,387</b>	<b>0.21</b>	<b>923,661</b>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

Tax &amp; 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			<b>111,314,106</b>	Total Test Year	<b>19,344,689</b>	<b>0.21</b>	<b>4,062,385</b>

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/ 10%	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 At Proposed Test Year Base Rates	FTY Adjustments @ Present Rates	See note	FTY Test Year Rates	FPFTY Adjustments @ Present Rates	FPFTY Test Year Rates	Adjustments	FPFTY @ Proposed Rates
		(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	<b>NET INCOME</b>	<b>174,586,772</b>	<b>(24,702,691)</b>		<b>149,884,081</b>	<b>(11,408,148)</b>	<b>138,475,933</b>	<b>72,157,418</b>	<b>210,633,351</b>

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

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

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

**FUTURE TEST YEAR TME 11/30/21, 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)	(5,897,786)	(3,950,954)	(1,188,420)	(7,012,335)
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	71,335	27,600	27,600	27,600
15	Total Flow Through Adjustments	(32,258,807)	(39,140,025)	(43,142,698)	(43,142,698)
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	(381,456)	(851,059)	(873,929)	(873,929)
29	Total Deferred Adjustments	(56,620,879)	(62,103,254)	(87,369,535)	(87,369,535)
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%)	(21,747)	(9,501)	(18,334)	(18,334)
36	Net Federal Income Tax Expense (Lines 31-35)	33,375,827	26,245,589	21,930,982	41,112,068
37	State Income Tax Expense (P17, L13)	6,001,345	3,996,198	1,275,726	7,099,641
38	Total Income Tax Expense	39,377,172	30,241,787	23,206,708	48,211,709

(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 At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1)	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 November 30, 2020 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2021 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2022 (5) \$	Reference (6)
1		<b>Property Plant and Equipment</b>						
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		<b>Working Capital</b>						
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		<b>Deferred Income Taxes</b>						
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	<b>Customer Deposits</b>	(3,454,041)	(3,952)	(3,457,993)	1,654	(3,456,339)	Exh 108, Schedule 9
22		<b>Customer Advances for Construction</b>						
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		<b>Total Rate Base</b>	<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 description of the plant or land site and its costs.
  - Expected date of use for each item claimed.
  - Explanation as to why it is necessary to acquire each item in advance of its date of use.
  - Date when each item was acquired.
  - 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

		Gas Plant in Service								
Line No.	Description	Account No. (1)	Plant Beginning Balance	Additions (3) \$	Retirements (4) \$	Transfers (5) \$	Balance as of	Additions (6) \$	Retirements (7) \$	Balance as of
			11/30/2020 1/				12/31/2020			1/31/2021
			(2) \$				(6 = 2+3+4+5) \$			(8)=(5+6+7) \$
1	<u>Intangible Plant</u>									
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
7	<u>Underground Storage Plant</u>									
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
18	<u>Distribution Plant</u>									
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
32	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
57	<u>General Plant</u>									
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	<b>Total Gas Plant in Service</b>		<b>2,989,253,197</b>	<b>35,949,113</b>	<b>(15,653,812)</b>	<b>-</b>	<b>3,009,548,498</b>	<b>10,077,117</b>	<b>(5,072,843)</b>	<b>3,014,552,772</b>

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 2/29/2021 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 3/31/2021 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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	<b>General Plant</b>							
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	<b>Total Gas Plant in Service</b>		<b>13,680,421</b>	<b>(2,219,366)</b>	<b>3,026,013,827</b>	<b>14,214,183</b>	<b>(3,051,370)</b>	<b>3,037,176,640</b>

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 4/30/2021 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 5/31/2021 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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	<b>General Plant</b>							
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	<b>Total Gas Plant in Service</b>		<b>23,017,795</b>	<b>(3,044,333)</b>	<b>3,057,150,102</b>	<b>21,502,436</b>	<b>(4,078,062)</b>	<b>3,074,574,477</b>

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 6/30/2021 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2021 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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	<b>General Plant</b>							
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	<b>Total Gas Plant in Service</b>		<b>37,053,242</b>	<b>(4,259,313)</b>	<b>3,107,368,405</b>	<b>25,457,594</b>	<b>(4,140,482)</b>	<b>3,128,685,518</b>

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 8/31/2021 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2021 (8) = (5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b><u>Intangible Plant</u></b>							
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	(2,971,103)	25,797,896	2,010,696	(14,812)	27,793,780
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	5,386,798	3,664,304	0	9,051,102
7	<b><u>Underground Storage Plant</u></b>							
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	<b><u>Distribution Plant</u></b>							
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)	3,518,678	21,769	(2,721)	3,537,726
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)	5,772,439	42,631	(5,329)	5,809,741
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)	22,331,051	5,057,624	(64,079)	27,324,596
30	Structures, Other Distribution System, Leased	375.71	0	(61,566)	5,598,963	192,959	(61,566)	5,730,356
31	Structures, Communication	375.80	0	0	16,515	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)	2,041,150,518
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,414,871)	55,833,997	0	(1,281,743)	54,552,254
36	Cast Iron	376.80	0	(5,188)	160,304	0	(4,700)	155,604
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	1,675,424	(229,406)	120,060,621	1,542,556	(171,181)	121,431,996
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	6,508,333	(905,516)	668,585,851	7,361,586	(828,199)	675,119,238
43	Meters	381.00	97,924	(16,289)	41,249,643	110,762	(16,289)	41,344,116
44	Auto Meter Reading Devices	381.10	17,281	0	24,743,124	19,546	0	24,762,670
45	Meter Installations	382.00	121,086	(17,121)	41,962,227	136,961	(17,121)	42,082,067
46	House Regulators	383.00	82,719	(11,696)	15,173,586	93,563	(11,696)	15,255,453
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)	6,416,559	99,774	(12,472)	6,503,861
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	<b><u>General Plant</u></b>							
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	120,206	(16,996)	17,636,259	135,965	(16,996)	17,755,228
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	100,319	(14,184)	1,271,313	113,471	(14,184)	1,370,600
79	Miscellaneous Equipment	398.00	0	0	953,270	0	0	953,270
80	<b>Total Gas Plant in Service</b>		<b>29,108,943</b>	<b>(7,472,635)</b>	<b>3,150,321,826</b>	<b>43,498,240</b>	<b>(4,084,962)</b>	<b>3,189,735,105</b>

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 10/31/2021 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 11/30/2021 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b><u>Intangible Plant</u></b>							
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	(214,540)	27,579,240	0	(86,299)	27,492,941
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	9,051,102	0	0	9,051,102
7	<b><u>Underground Storage Plant</u></b>							
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	<b><u>Distribution Plant</u></b>							
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)	3,577,884	21,389	(2,721)	3,596,552
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)	5,888,383	41,886	(5,329)	5,924,940
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)	27,260,517	0	(64,079)	27,196,438
30	Structures, Other Distribution System, Leased	375.71	0	(61,566)	5,668,790	0	(61,566)	5,607,224
31	Structures, Communication	375.80	0	0	16,515	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)	2,105,494,221
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,377,636)	53,174,618	0	(1,285,681)	51,888,937
36	Cast Iron	376.80	0	(5,051)	150,553	0	(4,714)	145,838
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	2,134,407	(117,438)	123,448,965	833,983	(61,342)	124,221,606
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	14,500,236	(872,314)	688,747,160	7,233,034	(857,609)	695,122,585
43	Meters	381.00	218,169	(16,289)	41,545,996	108,827	(16,289)	41,638,534
44	Auto Meter Reading Devices	381.10	38,500	0	24,801,170	19,205	0	24,820,375
45	Meter Installations	382.00	269,774	(17,121)	42,334,720	134,569	(17,121)	42,452,168
46	House Regulators	383.00	184,293	(11,696)	15,428,051	91,930	(11,696)	15,508,284
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)	6,687,916	98,032	(12,472)	6,773,476
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	<b><u>General Plant</u></b>							
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	267,813	(16,996)	18,006,045	133,591	(16,996)	18,122,640
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	223,505	(14,184)	1,579,921	111,489	(14,184)	1,677,226
79	Miscellaneous Equipment	398.00	0	0	953,270	0	0	953,270
80	<b>Total Gas Plant in Service</b>		<b>63,254,899</b>	<b>(4,488,159)</b>	<b>3,248,501,844</b>	<b>31,322,215</b>	<b>(4,084,772)</b>	<b>3,275,739,287</b>



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 12/31/2021 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 1/31/2022 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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	<b>General Plant</b>							
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	<b>Total Gas Plant in Service</b>		<b>76,675,811</b>	<b>(7,526,333)</b>	<b>3,344,888,765</b>	<b>9,974,820</b>	<b>(2,712,121)</b>	<b>3,352,151,464</b>

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 2/28/2022 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 3/31/2022 (8)=(5+6+7) \$
1	<b><u>Intangible Plant</u></b>							
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	<b><u>Underground Storage Plant</u></b>							
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	<b><u>Distribution Plant</u></b>							
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	<b><u>General Plant</u></b>							
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	<b>Total Gas Plant in Service</b>		<b>13,541,544</b>	<b>(3,161,141)</b>	<b>3,362,531,867</b>	<b>14,069,889</b>	<b>(3,327,442)</b>	<b>3,373,274,314</b>

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	<b><u>Intangible Plant</u></b>							
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	<b><u>Underground Storage Plant</u></b>							
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	<b><u>Distribution Plant</u></b>							
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	<b><u>General Plant</u></b>							
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	<b>Total Gas Plant in Service</b>		<b>22,555,228</b>	<b>(3,023,797)</b>	<b>3,392,805,745</b>	<b>20,826,350</b>	<b>(3,732,462)</b>	<b>3,409,899,634</b>

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	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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, 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	<b>General Plant</b>							
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, Telemetry	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	<b>Total Gas Plant in Service</b>		<b>32,401,065</b>	<b>(5,611,326)</b>	<b>3,436,689,372</b>	<b>24,283,552</b>	<b>(3,852,335)</b>	<b>3,457,120,590</b>

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 8/31/2022 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2022 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
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	<b>Underground Storage Plant</b>							
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	<b>Distribution Plant</b>							
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, 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	<b>General Plant</b>							
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, Telemetry	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	<b>Total Gas Plant in Service</b>		<b>27,897,835</b>	<b>(4,844,493)</b>	<b>3,480,173,931</b>	<b>39,009,541</b>	<b>(3,716,029)</b>	<b>3,515,467,443</b>

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 10/31/2022 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 11/30/2022 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b><u>Intangible Plant</u></b>							
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	<b><u>Underground Storage Plant</u></b>							
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	<b><u>Distribution Plant</u></b>							
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	0	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, 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	<b><u>General Plant</u></b>							
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, Telemetry	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	<b>Total Gas Plant in Service</b>		<b>62,154,966</b>	<b>(3,694,026)</b>	<b>3,573,928,383</b>	<b>31,004,250</b>	<b>(3,161,331)</b>	<b>3,601,771,302</b>

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	<b><u>Intangible Plant</u></b>				
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	<b><u>Underground Storage Plant</u></b>				
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	<b><u>Distribution Plant</u></b>				
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)	38,527,425
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	<b><u>General Plant</u></b>				
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	<b>Total Gas Plant in Service</b>		<b>72,537,017</b>	<b>(4,883,666)</b>	<b>3,669,424,653</b>

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

Line No.	Description	Account No.	Plant Beginning Balance 11/30/2020 (2)	Additions (3)	Retirements (4)	Transfers (5)	Balance as of 12/31/2022 (5 = 2+3+4) (6)
		(1)	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>						
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
7	<b>Underground Storage Plant</b>						
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
18	<b>Distribution Plant</b>						
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:						
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, Telemetering	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
57	<b>General Plant</b>						
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, Telemetering	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
80	<b>Total Gas Plant in Service</b>		<b>2,989,253,197</b>	<b>795,068,067</b>	<b>(114,896,611)</b>	<b>-</b>	<b>3,669,424,653</b>



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

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		<b>Intangible Plant</b>			
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	4,910,947	4,910,947	0
8		<b>Underground Storage Plant</b>			
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	361,344	361,344	0
20		<b>Distribution Plant</b>			
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

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		<b>General Plant</b>			
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		<b>Total Plant</b>	<b>46,888,433</b>	<b>46,888,433</b>	<b>0</b>

Columbia Gas of Pennsylvania, Inc.  
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2020	11/30/2021	12/31/2022
		<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
		(1)	(2)	(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	6,791 3/	1,556,367 3/	664,480 3/	764,428 3/	18,908 3/	3,010,974					
4	Feb-21	(4,391) 3/	1,531,339 3/	1,171,486 3/	611,542 3/	20,321 3/	3,330,297					
5	Mar-21	(16,973) 3/	1,224,998 3/	974,292 3/	458,657 3/	20,321 3/	2,661,295					
6	Apr-21	(44,044) 3/	922,305 3/	777,098 3/	305,771 3/	20,402 3/	1,981,532					
7	May-21	(23,194) 3/	619,611 3/	579,904 3/	152,886 3/	20,858 3/	1,350,065					
8	Jun-21	(59,370) 3/	438,377 3/	401,428 3/	0 3/	27,444 3/	807,879					
9	Jul-21	(120,633) 3/	2,004,196 3/	335,836 3/	(19,424) 3/	34,276 3/	2,234,251					
10	Aug-21	(175,896) 3/	4,255,544 3/	1,536,123 3/	0 3/	39,851 3/	5,655,622					
11	Sep-21	26,738 3/	3,780,073 3/	1,343,942 3/	0 3/	54,975 3/	5,205,728					
12	Oct-21	(80,478) 3/	3,304,602 3/	1,151,762 3/	1,341,486 3/	72,436 3/	5,789,808					
13	Nov-21	(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	13,744 3/	2,646,143 3/	1,123,698 3/	1,022,977 3/	109,531 3/	4,916,093					
17	Jan-22	6,917 3/	1,585,160 3/	676,773 3/	778,570 3/	19,258 3/	3,066,678					
18	Feb-22	(4,472) 3/	1,559,669 3/	1,193,158 3/	622,856 3/	20,697 3/	3,391,908					
19	Mar-22	(17,287) 3/	1,247,660 3/	992,316 3/	467,142 3/	20,697 3/	2,710,528					
20	Apr-22	(44,859) 3/	939,368 3/	791,474 3/	311,428 3/	20,779 3/	2,018,190					
21	May-22	(23,623) 3/	631,074 3/	590,632 3/	155,714 3/	21,244 3/	1,375,041					
22	Jun-22	(60,468) 3/	446,487 3/	408,854 3/	0 3/	27,952 3/	822,825					
23	Jul-22	(122,865) 3/	2,041,274 3/	342,049 3/	(19,783) 3/	34,910 3/	2,275,585					
24	Aug-22	(179,150) 3/	4,334,272 3/	1,564,541 3/	0 3/	40,588 3/	5,760,251					
25	Sep-22	27,233 3/	3,850,004 3/	1,368,805 3/	0 3/	55,992 3/	5,302,034					
26	Oct-22	(81,967) 3/	3,365,737 3/	1,173,070 3/	1,366,303 3/	73,776 3/	5,896,919					
27	Nov-22	(181,884) 3/	3,127,819 3/	1,397,950 3/	1,213,047 3/	97,725 3/	5,654,657					
28	Dec-22	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  
See Exhibit No. 104, Schedule No. 2, Page 22.

1.6400%

1.8500%

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>	Exhibit 107, Pgs. 5



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.