

**Columbia Gas of Pennsylvania, Inc.**  
**2012 General Rate Case**  
**Docket No. R-2012-2321748**  
**Standard Filing Requirements**  
**Exhibits 110-117**  
**Volume 6 of 9**

2-13-13  
Hbg R

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

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response: Please see Exhibit No. 010 Schedule No. 1, pages 2-3 for residential and commercial heating sales by unit Dth.

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

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response: See Exhibit No. 10, Schedule No. 2.

Exhibit No. 110

Schedule No. 3

Page 1 of 1

Witness: Thomas C. Heckathorn

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

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response: See Exhibit No. 10, Schedule No. 3.

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

38. Identify company's policy with respect to replacing customers lost through attrition.

Response: See Exhibit No. 10, Schedule No. 4 (38).

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

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response: See Exhibit No. 10, Schedule No.4 (39).

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
  - a. The maximum coincident peak day demand.
  - b. The maximum coincident three-day peak day demand.
  - c. The average monthly consumption in Mcf during the primary heating season (November - March).
  - d. The average monthly consumption in Mcf during the non-heating season (April - October).
  - e. The average daily consumption in Mcf for each twelve-month period.

Response: See Exhibit No. 10, Schedule No 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response: See Exhibit No. 010 Schedule No. 6 (13)

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

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased manufactured and transported.

Response: See Exhibit No. 10, Schedule No. 7 (3).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response: See Exhibit No. 10, Schedule No. 7 (14).

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.62

Weather Normalization Adjustment

Response: The forecasted volumes are normalized; therefore, no normalization was applied.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES  
TWELVE MONTHS ENDING MAY 31, 2013  
53.62

Response: Please see Exhibit No.103, Schedule No. 3

COLUMBIA GAS OF PENNSYLVANIA. INC.  
FUTURE TEST YEAR SALES FORECAST  
TWELVE MONTHS ENDING MAY 31.2013  
53.62

Response: Please see Exhibit No. 10, Schedule No. 2

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 9.

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Exhibit Nos. 111, Schedule No. 4 and Statement No. 9.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 1, Pages 14 through 18.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No. 1, (Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No. 5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

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

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response: Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers. Therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2012-2321748

WITNESS: J.E. SKIRTICH

STUDY TYPE: CUSTOMER/DEMAND

TEST YEAR: JUNE 30, 2014

EXHIBIT 111, SCHEDULE 1

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-16	SYSTEM CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
17-18	SYSTEM CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 1 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		456,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,503,496
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES		138,880,661	115,819,749	18,279,989	900,143	1,204,027	2,533,690	143,064
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	35,266,892	5,419,763	123,054	470,770	667,978	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,688,203</u>	<u>3,031,173</u>	<u>535,750</u>	<u>16,247</u>	<u>42,030</u>	<u>61,270</u>	<u>1,732</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		334,728,827	262,438,290	61,836,899	5,064,574	1,716,828	3,262,937	409,299
7	OPERATING INCOME BEFORE TAXES		121,889,665	73,714,678	27,970,841	1,105,996	8,395,315	9,608,637	1,094,197
8	INCOME TAXES		36,054,400	18,406,243	9,730,398	400,350	3,325,618	3,741,352	450,439
9	INVESTMENT TAX CREDIT	12	<u>(360,239)</u>	<u>(303,112)</u>	<u>(45,545)</u>	<u>(1,052)</u>	<u>(4,154)</u>	<u>(6,275)</u>	<u>(101)</u>
10	NET INCOME TAXES		35,694,161	18,103,131	9,684,853	399,298	3,321,464	3,735,077	450,338
11	OPERATING INCOME		86,195,504	55,611,547	18,285,988	706,698	5,073,850	5,873,560	643,860
12	RATE BASE [PAGE 10]		1,011,680,660	847,724,922	131,542,934	4,435,205	10,789,980	16,948,685	238,933
13	RATE OF RETURN EARNED ON RATE BASE		8.520%	6.560%	13.901%	15.934%	47.024%	34.655%	269.472%
14	UNITIZED RETURN		1.00	0.77	1.63	1.87	5.52	4.07	31.63

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 2 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,860,564	1,502,338
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		137,753,458	114,919,001	18,070,680	891,656	1,195,546	2,533,529	143,047
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	35,266,892	5,419,763	123,054	470,770	667,978	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,688,203</u>	<u>3,031,173</u>	<u>535,750</u>	<u>16,247</u>	<u>42,030</u>	<u>61,270</u>	<u>1,732</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		333,801,624	261,537,542	61,627,589	5,056,088	1,708,347	3,262,777	409,282
7	OPERATING INCOME BEFORE TAXES		45,705,272	12,835,728	13,824,201	532,392	7,822,108	9,597,787	1,093,056
8	INCOME TAXES [PAGE 11]		4,442,828	(6,854,564)	3,860,462	162,341	3,087,774	3,736,850	449,965
9	INVESTMENT TAX CREDIT	12	<u>(360,239)</u>	<u>(303,112)</u>	<u>(45,545)</u>	<u>(1,052)</u>	<u>(4,154)</u>	<u>(6,275)</u>	<u>(101)</u>
10	NET INCOME TAXES		4,082,589	(7,157,676)	3,814,917	161,289	3,083,621	3,730,575	449,864
11	OPERATING INCOME		41,622,683	19,993,404	10,009,284	371,103	4,738,487	5,867,212	643,192
12	RATE BASE [PAGE 10]		1,011,680,660	847,724,922	131,542,934	4,435,205	10,789,980	16,948,685	238,933
13	RATE OF RETURN EARNED ON RATE BASE		4.114%	2.358%	7.609%	8.367%	43.916%	34.618%	269.193%
14	UNITIZED RETURN		1.00	0.57	1.85	2.03	10.67	8.41	65.43

COLUMBIA GAS OF PENNSYLVANIA, INC.  
GROSS PLANT (Accounts 101 & 106)  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 3 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	13,197,924	11,108,165	1,664,786	37,814	152,832	230,832	3,695
2	350-362	UNDERGROUND STORAGE PLANT	25	6,014,913	4,696,203	1,176,577	133,411	-	-	8,722
<b>DISTRIBUTION PLANT</b>										
3	374.10	LAND - CITY GATE & M/L IND M&R	20	188,844	156,623	23,985	621	2,795	4,819	-
4	374.20	LAND - OTHER DISTRIBUTION	20	480,964	398,902	61,087	1,582	7,118	12,274	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	79,091	12,112	314	1,411	2,434	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	1,783,038	1,478,816	226,464	5,866	26,389	45,503	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	11	2	-	-	0	-
9	374.50	RIGHTS OF WAY	20	3,231,844	2,680,426	410,476	10,633	47,831	82,477	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	20	813,126	674,391	103,275	2,675	12,034	20,751	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,328	510	13	59	102	-
13	375.40	M & R STRUCTURES - REGULATING	20	2,714,399	2,251,268	344,756	8,930	40,173	69,272	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,692	(0)	58,671	5,195	17,109	6,718	-
15	375.70	M & R STRUCTURES - OTHER	11	4,150,247	3,493,087	523,512	11,828	48,060	72,588	1,162
16	375.71	M & R STRUCTURES - OTHER LEASED	11	1,031,960	868,559	130,171	2,941	11,950	18,049	289
17	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	13,697	2,098	54	244	422	-
18	378.00	MAINS	20	811,843,757	673,326,975	103,112,276	2,670,966	12,015,288	20,718,253	-
19	376.00	DIRECT - MAINS		98,881	-	-	-	-	-	98,881
20	376.08	MAINS-CSL REPLACEMENTS	20	23,059,830	19,125,362	2,928,829	75,867	341,286	588,487	-
21	376.30	MAINS-BARE STEEL	20	75,183,814	62,355,952	9,549,096	247,355	1,112,721	1,918,691	-
22	376.30	DIRECT - MAINS-BARE STEEL		118,511	-	-	-	-	-	118,511
23	376.80	MAINS-CAST IRON	20	739,405	613,248	93,912	2,433	10,943	18,870	-
24	378.10	M & R EQUIP - GENERAL	20	58,867	48,824	7,477	194	871	1,502	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	20	18,918,204	15,688,722	2,402,547	62,234	279,960	482,742	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	486,506	403,499	61,791	1,601	7,200	12,416	-
28	379.10	M & R EQUIP - CITY GATE	20	147,820	122,599	18,775	486	2,188	3,772	-
29	379.11	M & R EQUIP - EXCHANGE GAS	20	5,974	4,955	759	20	88	153	-
30	380.00	SERVICES	15	373,962,974	341,981,661	31,098,761	272,993	418,839	190,721	-
31	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	34,301,875	25,721,261	8,124,056	94,673	278,874	78,551	4,459
34	381.10	AUTOMATIC METER READING	16	20,548,041	15,407,948	4,866,598	56,713	167,056	47,055	2,671
35	382.00	METER INSTALLATIONS	16	35,468,816	26,596,292	8,400,435	97,894	288,362	81,224	4,611
36	383.00	HOUSE REGULATORS	16	10,741,363	8,054,411	2,543,984	29,846	87,327	24,598	1,396
37	384.00	HOUSE REG INSTALLATIONS	16	3,864,772	2,897,999	915,333	10,667	31,421	8,850	502
38	385.00	IND M&R EQUIPMENT	17	5,355,556	-	3,583,135	317,263	1,044,869	410,289	-
39	385.00	DIRECT - IND M&R EQUIPMENT		122,846	-	-	-	-	-	122,846
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,356,628	-	907,652	80,367	264,678	103,931	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	13,974	2,094	47	192	290	5
42	387.20	OTHER EQUIP ODORIZATION	11	121,943	102,634	15,382	348	1,412	2,133	34
43	387.42	OTHER EQUIP RADIO	11	130,407	109,758	16,450	372	1,510	2,281	37
44	387.44	OTHER EQUIP COMMUNICATION	11	664,599	559,366	83,833	1,894	7,696	11,624	186
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	259,436	218,357	32,725	739	3,004	4,538	73
46		TOTAL DISTRIBUTION PLANT		1,432,213,452	1,205,452,006	180,663,016	4,075,424	16,580,959	25,046,378	395,670
47	389-398	GENERAL PLANT	11	25,681,927	21,615,451	3,239,518	73,194	297,397	449,177	7,191
48		TOTAL GROSS PLANT		1,477,108,215	1,242,871,824	186,743,897	4,319,642	17,031,187	25,726,386	415,278

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION RESERVE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 4 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	4,670,206	3,930,726	589,100	13,310	54,081	81,682	1,308
2	350-362	UNDERGROUND STORAGE PLANT	25	1,332,255	1,040,171	260,602	29,549	-	-	1,932
<b>DISTRIBUTION PLANT</b>										
3	374.10	LAND - CITY GATE & M/L IND M&R	20	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	20	(24,311)	(20,163)	(3,088)	(80)	(360)	(620)	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	635,353	526,949	80,696	2,090	9,403	16,214	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	20	1,495,661	1,240,472	189,964	4,921	22,136	38,169	-
10	374.50	DIRECT - RIGHTS OF WAY		664	-	-	-	-	-	664
11	375.20	M & R STRUCTURES - CITY GATE	20	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	20	789,197	654,544	100,236	2,597	11,680	20,140	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	71,206	-	47,640	4,218	13,892	5,455	-
15	375.70	M & R STRUCTURES - OTHER	11	2,143,906	1,804,440	270,432	6,110	24,826	37,497	600
16	375.71	M & R STRUCTURES - OTHER LEASED	11	971,923	818,029	122,598	2,770	11,255	16,999	272
17	375.80	M & R STRUCTURES - COMMUNICATION	20	5,681	4,712	722	19	84	145	-
18	376.00	MAINS	20	121,479,094	100,752,331	15,429,060	399,666	1,797,891	3,100,147	-
19	376.00	DIRECT - MAINS		58,002	-	-	-	-	-	58,002
20	376.08	MAINS-CSL REPLACEMENTS	20	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	20	45,736,016	37,932,537	5,808,931	150,472	676,893	1,167,183	-
22	376.30	DIRECT - MAINS-BARE STEEL		96,966	-	-	-	-	-	96,966
23	376.80	MAINS-CAST IRON	20	12,008	9,959	1,525	40	178	306	-
24	378.10	M & R EQUIP - GENERAL	20	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	20	6,461,419	5,358,972	820,665	21,258	95,629	164,895	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		870	-	-	-	-	-	870
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	20	94,719	78,558	12,030	312	1,402	2,417	-
29	379.11	M & R EQUIP - EXCHANGE GAS	20	-	-	-	-	-	-	-
30	380.00	SERVICES	15	101,660,586	92,984,863	8,455,758	74,227	113,882	51,857	-
31	380.00	DIRECT - SERVICES		21,869	-	-	-	-	-	21,869
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	14,998,136	11,246,352	3,552,159	41,395	121,935	34,346	1,950
34	381.10	AUTOMATIC METER READING	16	4,440,562	3,329,755	1,051,703	12,256	36,102	10,169	577
35	382.00	METER INSTALLATIONS	16	10,435,222	7,824,851	2,471,478	28,801	84,838	23,897	1,357
36	383.00	HOUSE REGULATORS	16	2,868,259	2,150,764	679,319	7,916	23,319	6,568	373
37	384.00	HOUSE REG INSTALLATIONS	16	2,768,621	2,091,048	660,457	7,697	22,672	6,386	363
38	385.00	IND M&R EQUIPMENT	17	3,181,978	-	2,128,902	188,500	620,804	243,771	-
39	385.00	DIRECT - IND M&R EQUIPMENT		44,342	-	-	-	-	-	44,342
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	73,950	0	49,476	4,381	14,428	5,665	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	545,616	459,223	68,824	1,555	6,318	9,543	153
46		TOTAL DISTRIBUTION PLANT		321,107,516	269,248,195	41,999,487	961,120	3,709,207	4,961,150	228,358
47	389-398	GENERAL PLANT	11	15,890,423	13,374,333	2,004,418	45,288	184,011	277,924	4,449
48		TOTAL DEPRECIATION RESERVE		343,000,400	287,593,426	44,853,607	1,049,267	3,947,299	5,320,755	236,047

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 5 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	1,756,835	1,478,742	221,820	5,007	20,345	30,729	492
2	350-362	UNDERGROUND STORAGE PLANT	25	183,868	127,942	32,054	3,035	-	-	238
DISTRIBUTION PLANT										
3	374.10	LAND - CITY GATE & M/L IND M&R	20	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	20	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	35,574	29,505	4,518	117	627	908	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	20	43,000	35,663	5,461	142	636	1,097	-
10	374.50	DIRECT - RIGHTS OF WAY		16	-	-	-	-	-	16
11	376.20	M & R STRUCTURES - CITY GATE	20	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	20	81,608	67,684	10,365	269	1,208	2,083	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	973	0	851	58	190	75	-
15	376.70	M & R STRUCTURES - OTHER	11	181,680	136,080	20,394	461	1,872	2,828	45
16	375.71	M & R STRUCTURES - OTHER LEASED	11	182,501	153,604	23,021	520	2,113	3,192	51
17	375.80	M & R STRUCTURES - COMMUNICATION	20	342	284	43	1	5	9	-
18	376.00	MAINS	20	16,635,509	13,797,158	2,112,876	54,731	246,206	424,538	-
19	376.00	DIRECT - MAINS		1,641	-	-	-	-	-	1,641
20	376.08	MAINS-CSL REPLACEMENTS	20	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	20	1,725,309	1,430,937	219,132	5,676	25,535	44,030	-
22	376.30	DIRECT - MAINS-BARE STEEL		2,501	-	-	-	-	-	2,501
23	376.80	MAINS-CAST IRON	20	409	339	52	1	6	10	-
24	378.10	M & R EQUIP - GENERAL	20	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	20	563,688	467,512	71,594	1,855	8,343	14,385	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		29	-	-	-	-	-	29
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	20	5,023	4,166	638	17	74	128	-
29	379.11	M & R EQUIP - EXCHANGE GAS	20	-	-	-	-	-	-	-
30	380.00	SERVICES	15	10,309,953	8,428,246	857,376	7,526	11,547	5,258	-
31	380.00	DIRECT - SERVICES		963	-	-	-	-	-	963
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	635,931	626,823	197,982	2,307	6,796	1,914	109
34	381.10	AUTOMATIC METER READING	16	1,778,260	1,333,428	421,163	4,908	14,457	4,072	231
35	382.00	METER INSTALLATIONS	16	707,167	530,269	167,485	1,952	5,749	1,619	92
36	383.00	HOUSE REGULATORS	16	284,993	213,702	67,498	787	2,317	653	37
37	384.00	HOUSE REG INSTALLATIONS	16	72,465	54,338	17,163	200	589	166	9
38	385.00	IND M&R EQUIPMENT	17	245,086	0	163,982	14,520	47,818	18,777	-
39	385.00	DIRECT - IND M&R EQUIPMENT		4,644	-	-	-	-	-	4,644
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	4,212	-	2,818	250	822	323	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	49,407	41,584	6,232	141	572	864	14
46		TOTAL DISTRIBUTION PLANT		33,732,894	28,351,321	4,370,444	96,436	377,383	526,929	10,382
47	389-398	GENERAL PLANT	11	1,443,308	1,214,775	182,059	4,113	16,714	25,244	404
48		NET DEPRECIATION & AMORTIZATION EXPENSE		37,097,005	31,172,779	4,806,177	109,191	414,441	582,901	11,516
49		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,884,331	4,084,113	613,587	13,863	58,329	85,077	1,382
50		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		41,981,336	35,268,892	5,419,763	123,054	470,770	667,978	12,878

COLUMBIA GAS TRANSPORTATION COMPANY, INC.  
 OPERATING REVENUE @ PROPOSED & CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 6 OF 18  
 WITNESS: J.E. SKURTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<b>PROPOSED OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
1	480/481	SALES BASE REVENUE		192,284,874	157,005,586	33,128,598	2,130,998	-	-	19,492
2		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,276	1,363,655	484,621	-	-	-	-
5		GAS PROCUREMENT REVENUE	2	465,287	332,745	118,253	13,410	-	-	879
6		GAS COST REVENUE		141,900,550	102,129,786	35,494,009	4,025,130	-	-	251,625
7		TOTAL SALES REVENUE		344,807,834	269,140,819	69,225,481	6,169,538	-	-	271,996
<b>TRANSPORTATION REVENUE</b>										
8	489.00	TRANSPORTATION BASE REVENUE		94,941,706	57,083,115	18,245,424	-	9,900,113	9,492,046	221,008
9		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
10		STAS REVENUE		-	-	-	-	-	-	-
11		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,198
12		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
13		TOTAL TRANSPORTATION REVENUE		110,401,868	65,822,829	20,384,957	-	10,102,017	12,861,859	1,230,206
<b>MISCELLANEOUS REVENUE</b>										
14	487.00	FORFEITED DISCOUNTS	10	944,387	766,231	156,633	944	9,661	9,614	1,284
15	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
16	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
17	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
18		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
19		TOTAL PROPOSED OPERATING REVENUE		456,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,503,496
<b>CURRENT OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
20	480/481	SALES BASE REVENUE		138,032,974	112,543,257	23,906,093	1,564,132	-	-	19,492
21		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
22		STAS REVENUE		(181,366)	(151,797)	(27,731)	(1,815)	-	-	(23)
23		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,276	1,363,655	484,621	-	-	-	-
24		GAS COST REVENUE		141,900,550	102,129,786	35,494,009	4,025,130	-	-	251,625
25		TOTAL SALES REVENUE		289,909,481	224,193,948	59,856,992	5,587,447	-	-	271,094
<b>TRANSPORTATION REVENUE</b>										
26	489.00	TRANSPORTATION BASE REVENUE		72,604,033	40,288,371	13,273,361	-	9,329,247	9,492,046	221,008
27		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
28		STAS REVENUE		(75,570)	(38,083)	(15,398)	-	(10,822)	(11,011)	(256)
29		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,198
30		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
31		TOTAL TRANSPORTATION REVENUE		87,988,625	48,990,002	15,397,496	-	9,520,329	12,850,848	1,229,950
<b>MISCELLANEOUS REVENUE</b>										
32	487.00	FORFEITED DISCOUNTS	10	944,367	766,231	156,633	944	9,661	9,614	1,284
33	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
34	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
35	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
36		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
37		TOTAL CURRENT OPERATING REVENUE		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,860,564	1,502,338

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 PRODUCTION & DISTRIBUTION O&M EXPENSES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 7 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
2	807.00	PURCHASED GAS EXPENSE	4	1,036,138	747,242	259,387	27,769	-	-	1,741
3	807.00	GAS PROCUREMENT EXPENSE	4	465,287	335,556	116,480	12,470	-	-	782
4		TOTAL PURCHASED GAS		<u>151,700,052</u>	<u>109,403,274</u>	<u>37,977,263</u>	<u>4,065,368</u>	-	-	<u>254,147</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	10,754	8,396	2,104	239	-	-	16
6	817.00	LINES	25	37,625	29,376	7,360	835	-	-	55
7	818.00	COMPRESSOR STATION	25	150,458	117,472	29,431	3,337	-	-	218
8	820.00	M & R	25	15,840	12,367	3,099	351	-	-	23
9	821.00	PURIFICATION	25	3,082	2,406	603	68	-	-	5
10	823.00	GAS LOSSES	25	2,052	1,602	401	46	-	-	3
11	825.00	STORAGE WELL ROYALTIES	25	5,977	4,667	1,169	133	-	-	9
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>225,787</u>	<u>176,285</u>	<u>44,166</u>	<u>5,008</u>	-	-	<u>328</u>
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	7,823	6,108	1,530	174	-	-	11
14	834.00	COMPRESSOR STATION	25	6,230	4,865	1,219	138	-	-	9
15	836.00	PURIFICATION	25	6,789	5,301	1,328	151	-	-	10
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		<u>20,843</u>	<u>16,273</u>	<u>4,077</u>	<u>462</u>	-	-	<u>30</u>
17		TOTAL UNDERGROUND STORAGE		<u>246,630</u>	<u>192,559</u>	<u>48,243</u>	<u>5,470</u>	-	-	<u>358</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	4,666,895	3,816,213	699,101	15,494	59,643	75,604	840
19	871.00	LOAD DISPATCHING	13	124,644	103,352	15,827	410	1,845	3,180	30
20	874.00	MAINS & SERVICES	14	10,868,086	9,281,128	1,241,353	27,605	117,593	198,234	2,174
21	875.00	M & R - GENERAL	13	590,194	489,377	74,943	1,942	8,735	15,056	142
22	876.00	M & R - INDUSTRIAL	17	245,982	-	164,574	14,572	47,991	18,845	-
23	878.00	METERS & HOUSE REGULATORS	16	2,455,745	1,841,440	581,618	6,778	19,965	5,624	319
24	879.00	CUSTOMER INSTALLATIONS	16	4,813,089	3,609,095	1,139,932	13,284	39,130	11,022	626
25	880.00	OTHER	18	4,881,051	3,991,333	731,181	16,205	62,380	79,073	879
26	881.00	RENTS	18	273,388	223,563	40,955	908	3,494	4,429	49
27		TOTAL DISTRIBUTION OPERATIONS		<u>28,919,083</u>	<u>23,355,502</u>	<u>4,689,485</u>	<u>97,198</u>	<u>360,776</u>	<u>411,066</u>	<u>5,058</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	51,399	42,030	7,700	171	657	833	9
29	886.00	STRUCTURES AND IMPROVEMENTS	13	52,374	43,427	6,650	172	775	1,336	13
30	887.00	MAINS	13	10,193,632	8,452,356	1,294,387	33,537	150,866	260,040	2,447
31	889.00	M & R - GENERAL	13	609,180	505,120	77,354	2,004	9,016	15,540	146
32	890.00	M & R - INDUSTRIAL	17	127,109	-	85,042	7,530	24,799	9,738	-
33	892.00	SERVICES	15	3,008,381	2,751,104	250,177	2,196	3,369	1,534	-
34	893.00	METERS & HOUSE REGULATORS	16	286,063	214,505	67,751	790	2,326	655	37
35	894.00	OTHER EQUIPMENT	18	796,193	651,063	119,270	2,643	10,175	12,898	143
36		TOTAL DISTRIBUTION MAINTENANCE		<u>15,124,330</u>	<u>12,659,604</u>	<u>1,908,331</u>	<u>49,043</u>	<u>201,983</u>	<u>302,574</u>	<u>2,795</u>
37		TOTAL DISTRIBUTION		<u>44,043,414</u>	<u>36,015,106</u>	<u>6,597,816</u>	<u>146,241</u>	<u>562,759</u>	<u>713,640</u>	<u>7,853</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OTHER O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 8 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	2,126,147	1,936,920	186,187	404	2,126	468	43
3	903.00	COLLECTING-DELINQUENT ACCTS	6	1,072,108	976,690	93,885	204	1,072	236	21
4	903.00	COLLECTING-CURRENT ACCTS	6	7,959	7,251	697	2	8	2	0
5	903.00	BILLING & ACCOUNTING	6	5,797,611	5,281,623	507,697	1,102	5,798	1,276	116
6	903.00	RENDERING BILLS	6	2,484,720	2,263,580	217,587	472	2,485	547	50
7	904.00	UNCOLLECTIBLES-DIS REVENUE	7	3,037,943	2,399,671	638,272	-	-	-	-
8	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	38,961	-	3,480	6,792	11,573	15,621	1,495
9	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,848,276	1,363,658	484,618	-	-	-	-
10	904.00	DIRECT USP UNCOLLECTIBLES		8,469,295	8,469,295	-	-	-	-	-
11	905.00	MISCELLANEOUS	6	17,448	15,895	1,528	3	17	4	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	4,212	3,837	369	1	4	1	-
13		TOTAL CUSTOMER ACCOUNTS		<u>24,904,680</u>	<u>22,718,421</u>	<u>2,134,318</u>	<u>8,979</u>	<u>23,083</u>	<u>18,154</u>	<u>1,725</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>										
14	907.00	SUPERVISION	6	-	-	-	-	-	-	-
15	908.00	CUSTOMER ASSISTANCE	6	613,463	558,877	53,721	117	614	135	-
16	908.00	DIRECT USP/LIURP/HEEP		2,388,776	2,388,776	-	-	-	-	-
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	38,185	34,786	3,344	7	38	8	1
18	910.00	MISCELLANEOUS	6	600,792	547,321	52,611	114	601	132	12
19	910.00	LARGE CUSTOMER RELATIONS	21	986,406	0	113,091	257,800	-	552,690	62,824
20	921.00	OFFICE SUPPLIES & EXPENSES	6	9,085	8,277	796	2	9	2	-
21	931.00	RENTS - GENERAL	6	140	128	12	-	-	-	-
22		TOTAL CUST SERVICE & INFORMATION		<u>4,636,846</u>	<u>3,538,165</u>	<u>223,575</u>	<u>257,840</u>	<u>1,262</u>	<u>553,168</u>	<u>62,837</u>
<u>SALES EXPENSES</u>										
23	912.00	DEMONSTRATION	6	650,917	592,985	57,001	124	651	143	13
24	913.00	ADVERTISING	6	128,865	117,396	11,285	25	129	28	3
25		TOTAL SALES		<u>779,782</u>	<u>710,381</u>	<u>68,286</u>	<u>148</u>	<u>780</u>	<u>172</u>	<u>16</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
26	920.00	SALARIES	19	3,908,071	3,215,404	539,079	29,271	37,322	82,226	4,768
27	921.00	OFFICE SUPPLIES & EXPENSES	19	2,016,774	1,659,321	278,194	15,106	19,260	42,433	2,461
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
29	923.00	OUTSIDE SERVICES EMPLOYED	19	41,245,654	33,935,274	5,689,425	308,930	393,896	867,809	50,320
30	924.00	PROPERTY INSURANCE	19	157,493	129,579	21,725	1,180	1,504	3,314	192
31	925.00	INJURIES AND DAMAGES	19	3,725,912	3,065,531	513,952	27,907	35,583	78,393	4,546
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	8,294,725	6,770,652	1,264,033	33,179	98,210	125,997	2,654
33	928.00	REGULATORY COMMISSION EXPENSES	19	1,428,131	1,175,009	196,996	10,697	13,639	30,048	1,742
34	930.00	MISCELLANEOUS GENERAL	19	568,725	467,924	78,450	4,260	5,431	11,966	694
35	931.00	RENTS-GENERAL	19	295,199	242,878	40,720	2,211	2,819	6,211	360
36		TOTAL ADMINISTRATIVE & GENERAL		<u>61,640,682</u>	<u>50,661,572</u>	<u>8,622,574</u>	<u>432,740</u>	<u>607,663</u>	<u>1,248,396</u>	<u>67,736</u>
37		TOTAL O & M EXPENSES		<u>287,952,086</u>	<u>223,239,477</u>	<u>55,672,076</u>	<u>4,916,786</u>	<u>1,195,546</u>	<u>2,533,529</u>	<u>394,672</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 9 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RS/RDS (E)	SGS/SGDS (F)	LGS (G)	SDS (H)	LDS (I)	MDS (J)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL UNEMPLOYMENT	24	45,196	36,892	6,887	181	535	687	15
2	408.00	FICA	24	2,190,869	1,788,319	333,867	8,764	25,940	33,279	701
3		TOTAL FEDERAL TAXES		<u>2,236,065</u>	<u>1,825,210</u>	<u>340,754</u>	<u>8,944</u>	<u>26,475</u>	<u>33,966</u>	<u>716</u>
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	642,142	540,465	81,000	1,830	7,436	11,231	180
5	408.00	PA STATE UNEMPLOYMENT	24	161,920	132,169	24,675	648	1,917	2,460	52
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	6,251	5,261	789	18	72	109	2
8	408.00	STATE SALES AND USE TAX	19	614,394	505,499	84,750	4,602	5,868	12,927	750
9	408.00	OTHER	19	27,431	22,569	3,784	206	262	577	34
10		TOTAL STATE TAXES		<u>1,452,138</u>	<u>1,205,963</u>	<u>194,997</u>	<u>7,303</u>	<u>15,555</u>	<u>27,304</u>	<u>1,017</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,688,203</u>	<u>3,031,173</u>	<u>535,750</u>	<u>16,247</u>	<u>42,030</u>	<u>61,270</u>	<u>1,732</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RATE BASE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 10 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,477,108,215	1,242,871,824	186,743,897	4,319,642	17,031,187	25,726,386	415,278
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,990	2,962,976	742,338	84,173	-	-	5,503
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(343,000,400)	(287,593,426)	(44,853,607)	(1,049,267)	(3,947,299)	(5,320,755)	(236,047)
4	117.00	GAS LOST-UNDERGROUND STORAGE	1	<u>(163,458)</u>	<u>(99,510)</u>	<u>(37,984)</u>	<u>(1,944)</u>	<u>(8,717)</u>	<u>(15,303)</u>	-
5		NET PLANT		1,137,739,347	958,141,865	142,594,644	3,352,605	13,075,172	20,390,328	184,734
<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	663,015	558,033	83,633	1,890	7,678	11,596	186
7	164.00	GAS STORED UNDERGROUND - FSS	25	74,526,147	58,187,035	14,578,060	1,652,990	-	-	108,063
8	165.00	PREPAYMENTS	19	1,651,928	1,359,140	227,867	12,373	15,776	34,757	2,015
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		76,841,090	60,104,208	14,889,559	1,667,252	23,454	46,353	110,264
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	3,351,427	2,819,958	423,721	9,786	38,642	58,382	938
13	282.00	ACCUMULATED DEF INCOME TAX	12	(203,338,966)	(171,093,473)	(25,708,146)	(593,750)	(2,344,498)	(3,542,165)	(56,935)
14	283.00	ACCUMULATED DEF INCOME TAX	12	<u>(23,454)</u>	<u>(19,735)</u>	<u>(2,965)</u>	<u>(69)</u>	<u>(270)</u>	<u>(409)</u>	<u>(7)</u>
15		TOTAL DEFERRED INCOME TAXES		(200,010,993)	(168,293,250)	(25,287,390)	(584,032)	(2,306,127)	(3,484,192)	(56,003)
16	235.00	CUSTOMER DEPOSITS	9	(2,671,287)	(2,044,844)	(626,444)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	<u>(217,497)</u>	<u>(183,059)</u>	<u>(27,435)</u>	<u>(620)</u>	<u>(2,519)</u>	<u>(3,804)</u>	<u>(61)</u>
18		RATE BASE		<u>1,011,680,660</u>	<u>847,724,922</u>	<u>131,542,934</u>	<u>4,435,205</u>	<u>10,789,980</u>	<u>16,948,685</u>	<u>238,933</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATE/FEDERAL INCOME TAXES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
PAGE 11 OF 18  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
<u>STATE INCOME TAX</u>									
1	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	12,835,728	13,824,201	532,392	7,822,108	9,597,787	1,093,056
2	STATUTORY ADJUSTMENTS	12	(37,630,943)	(31,663,428)	(4,757,680)	(109,882)	(433,885)	(655,531)	(10,537)
3	INTEREST ON DEBT		(26,607,201)	(22,295,165)	(3,459,579)	(116,646)	(283,776)	(445,750)	(6,284)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(5,114,711)	(4,303,620)	(646,653)	(14,935)	(58,973)	(89,098)	(1,432)
5	STATE TAXABLE INCOME		(23,647,583)	(45,426,485)	4,960,289	290,929	7,045,474	8,407,407	1,074,803
6	NET OPERATING LOSS DEDUCTION	12	-	-	-	-	-	-	-
	STATE TAXABLE INCOME		(23,647,583)	(45,426,485)	4,960,289	290,929	7,045,474	8,407,407	1,074,803
7	STATE NET INCOME TAX @ 9.99%		(2,362,394)	(4,538,106)	495,533	29,064	703,843	839,900	107,373
8	DEFERRED INCOME TAXES	12	1,566,210	1,317,841	198,016	4,573	18,058	27,283	439
9	STATE INCOME TAX		(796,184)	(3,220,265)	693,549	33,637	721,901	867,183	107,811
<u>FEDERAL INCOME TAX</u>									
10	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	12,835,728	13,824,201	532,392	7,822,108	9,597,787	1,093,056
11	STATE NET INCOME TAX (LINE 7)		2,362,394	4,538,106	(495,533)	(29,064)	(703,843)	(839,900)	(107,373)
	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(64,238,144)	(53,958,593)	(8,217,259)	(226,528)	(717,661)	(1,101,281)	(16,821)
	FEDERAL TAXABLE INCOME		(16,170,478)	(36,584,759)	5,111,409	276,800	6,400,604	7,656,606	968,862
1	FEDERAL INCOME TAX @ 35%		(5,659,667)	(12,804,666)	1,788,993	96,880	2,240,211	2,679,812	339,102
2	DEFERRED INCOME TAXES	12	16,164,641	13,601,252	2,043,696	47,201	186,378	281,588	4,526
3	TAX REFUND AMORTIZATION	12	(4,089,420)	(3,440,920)	(517,025)	(11,941)	(47,151)	(71,238)	(1,145)
4	FLOW BACK OF EXCESS DEFERRED TAXES	12	(628,368)	(528,721)	(79,445)	(1,835)	(7,245)	(10,946)	(176)
5	EFFECT OF CNIT DEFERRED TAX ON FIT	12	(548,174)	(461,244)	(69,306)	(1,601)	(6,320)	(9,549)	(154)
6	FEDERAL INCOME TAX		5,239,012	(3,634,299)	3,166,913	128,704	2,365,873	2,869,667	342,154
7	STATE NET INCOME TAX (LINE 9)		(796,184)	(3,220,265)	693,549	33,637	721,901	867,183	107,811
8	TOTAL INCOME TAXES		4,442,828	(6,854,564)	3,860,462	162,341	3,087,774	3,736,850	449,965

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**EXHIBIT 111, SCHEDULE 1  
PAGE 12 OF 18  
WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RS/RDS</u> (D)	<u>SGS/SGDS</u> (E)	<u>LGS</u> (F)	<u>SDS</u> (G)	<u>LDS</u> (H)	<u>MDS</u> (I)
1	DESIGN DAY	1	781,900	476,000	181,700	9,300	41,700	73,200	0
2	PERCENT		100.000%	60.877%	23.238%	1.189%	5.333%	9.362%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	32,319,197	23,112,788	8,213,924	931,484	0	0	61,000
4	PERCENT		100.000%	71.514%	25.415%	2.882%	0.000%	0.000%	0.189%
5	THROUGHPUT EXCLUDING MDS	3	71,872,223	32,785,788	13,343,450	931,484	7,023,159	17,788,342	0
6	PERCENT		100.000%	45.617%	18.566%	1.296%	9.772%	24.750%	0.000%
7	GAS PURCHASED EXPENSE	4	150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
8	PERCENT		100.000%	72.118%	25.034%	2.680%	0.000%	0.000%	0.168%
9	COMPOSITE ALLOCATORS 1 & 3	5							
10	PERCENT		100.000%	61.307%	24.120%	0.701%	4.258%	9.614%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	415,347	378,379	36,372	79	416	91	10
12	PERCENT		100.000%	91.099%	8.757%	0.019%	0.100%	0.022%	0.002%
13	CURRENT DIS REVENUE	7	345,846,630	273,183,950	72,662,680	-	-	-	-
14	PERCENT		100.000%	78.990%	21.010%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	32,051,476	-	2,862,902	5,587,447	9,520,329	12,850,848	1,229,950
16	PERCENT		100.000%	0.000%	8.932%	17.433%	29.703%	40.094%	3.837%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	1,962,296	1,502,111	460,185	-	-	-	-
18	PERCENT		100.000%	76.549%	23.451%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	751,992	610,142	124,726	753	7,695	7,653	1,024
20	PERCENT		100.000%	81.137%	16.586%	0.100%	1.023%	1.018%	0.136%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,425,838,257	1,200,086,259	179,858,849	4,057,255	16,507,134	24,934,875	393,885
22	PERCENT		100.000%	84.167%	12.614%	0.285%	1.158%	1.749%	0.028%
23	GROSS PLANT	12	1,477,108,215	1,242,871,824	186,743,897	4,319,642	17,031,187	25,726,386	415,278
24	PERCENT		100.000%	84.142%	12.643%	0.292%	1.153%	1.742%	0.028%

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS (CONT.)**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**EXHIBIT 111, SCHEDULE 1**  
**PAGE 13 OF 18**  
**WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RS/RDS (D)</u>	<u>SGS/SGDS (E)</u>	<u>LGS (F)</u>	<u>SDS (G)</u>	<u>LDS (H)</u>	<u>MDS (I)</u>
1	MAINS - ACCOUNT 376	13	911,044,198	755,421,537	115,684,113	2,996,620	13,480,237	23,244,300	217,392
2	PERCENT		100.000%	82.918%	12.698%	0.329%	1.480%	2.551%	0.024%
3	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,285,044,803	1,097,403,197	146,782,874	3,269,613	13,899,075	23,435,021	255,022
4	PERCENT		100.000%	85.398%	11.422%	0.254%	1.082%	1.824%	0.020%
5	DIRECT ASSIGNMENT - SERVICES	15	262,823,185	240,345,517	21,856,197	191,151	295,258	135,062	-
6	PERCENT		100.000%	91.448%	8.316%	0.073%	0.112%	0.051%	0.000%
7	DIRECT ASSIGNMENT - METERS	16	24,235,911	18,173,549	5,739,937	66,820	196,940	55,413	3,252
8	PERCENT		100.000%	74.986%	23.684%	0.276%	0.813%	0.229%	0.013%
9	DIRECT ASSIGNMENT - IND M & R	17	6,712,184	-	4,490,787	397,657	1,309,527	514,212	-
10	PERCENT		100.000%	0.000%	66.905%	5.924%	19.510%	7.661%	0.000%
11	OTHER DISTRIBUTION O & M EXPENSES	18	33,374,478	27,290,903	4,999,609	110,820	426,410	540,803	5,933
12	PERCENT		100.000%	81.772%	14.980%	0.332%	1.278%	1.620%	0.018%
13	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	60,329,525	49,636,029	8,321,735	452,124	576,310	1,269,512	73,816
14	PERCENT		100.000%	82.275%	13.794%	0.749%	0.955%	2.104%	0.122%
15	MINIMUM SYSTEM MAINS	20							
16	PERCENT		100.000%	82.938%	12.701%	0.329%	1.480%	2.552%	0.000%
17	LARGE CUSTOMER RELATIONS	21	157	-	18	41	-	88	10
18	PERCENT		100.00%	0.000%	11.465%	26.115%	0.000%	56.051%	6.369%
19	AVERAGE - ALLOCATORS 5 & 20	22							
20	PERCENT		100.00%	72.122%	18.411%	0.515%	2.869%	6.083%	0.000%
21	UNBUNDLED UNCOLLECTIBLES	23	1,848,276	1,363,655	484,621	-	-	-	-
22	PERCENT		100.000%	73.780%	26.220%	0.000%	0.000%	0.000%	0.000%
23	LABOR	24	24,202,825	19,755,667	3,688,241	96,850	286,677	367,531	7,858
24	PERCENT		100.000%	81.625%	15.239%	0.400%	1.184%	1.519%	0.032%
25	SALES AND CHOICE TRANSPORTATION	25	41,992,196	32,785,788	8,213,924	931,484	-	-	61,000
26	PERCENT		100.000%	78.076%	19.561%	2.218%	0.000%	0.000%	0.145%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 14 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RS/RDS (E)	SGS/SGDS (F)	LGS (G)	SDS (H)	LDS (I)	MDS (J)
				\$	\$	\$	\$	\$	\$	\$
1	874.00	MAINS & SERVICES [1]	14	3,137,834	2,679,647	358,403	7,970	33,951	57,234	628
2	875.00	M & R - GENERAL	13	590,194	489,377	74,943	1,942	8,735	15,056	142
3	876.00	M & R - INDUSTRIAL	17	245,982	-	164,574	14,572	47,991	18,845	-
4	878.00	METERS & HOUSE REGULATORS	16	2,455,745	1,841,440	581,619	6,778	19,965	5,624	319
5	879.00	CUSTOMER INSTALLATIONS	16	4,813,089	3,609,095	1,139,932	13,284	39,130	11,022	626
6	887.00	MAINS [2]	13	-	-	-	-	-	-	-
7	889.00	M & R - GENERAL	13	609,180	505,120	77,354	2,004	9,016	15,540	146
8	890.00	M & R - INDUSTRIAL	17	127,109	-	85,042	7,530	24,799	9,738	-
9	892.00	SERVICES [3]	15	2,984,103	2,728,903	248,158	2,178	3,342	1,522	-
10	893.00	METERS & HOUSE REGULATORS	16	286,063	214,504	67,751	790	2,326	655	37
11		TOTAL DISTRIBUTION		15,249,298	12,068,086	2,797,776	57,048	189,256	135,235	1,898
12	901.00	SUPERVISION	6	-	-	-	-	-	-	-
13	902.00	METER READING	6	2,126,147	1,936,920	186,187	404	2,126	468	43
14	903.00	COLLECTING-DELINQUENT ACCTS	6	1,072,108	976,690	93,884	204	1,072	236	21
15	903.00	COLLECTING-CURRENT ACCTS	6	7,959	7,251	697	2	8	2	0
16	903.00	BILLING & ACCOUNTING	6	5,797,611	5,281,823	507,697	1,102	5,798	1,275	116
17	903.00	RENDERING BILLS	6	2,484,720	2,263,580	217,587	472	2,485	547	50
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	3,037,943	2,399,671	638,272	-	-	-	-
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	36,961	-	3,480	6,792	11,573	15,821	1,495
20	905.00	MISCELLANEOUS	6	17,448	15,895	1,528	3	17	4	0
21	921.00	OFFICE SUPPLIES & EXPENSES	6	4,212	3,837	369	1	4	1	0
22		TOTAL CUSTOMER ACCOUNTS		14,587,109	12,885,467	1,649,700	8,979	23,083	18,154	1,725
23	907.00	SUPERVISION	6	-	-	-	-	-	-	-
24	908.00	CUSTOMER ASSISTANCE	6	813,463	558,865	53,721	117	613	135	12
25	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	38,185	34,786	3,344	7	38	8	1
26	910.00	MISCELLANEOUS	6	600,792	547,321	52,611	114	601	132	12
27	910.00	LARGE CUSTOMER RELATIONS	21	986,406	-	113,091	257,600	-	552,890	62,824
28	921.00	OFFICE SUPPLIES & EXPENSES	6	9,085	8,276	796	2	9	2	0
29	931.00	RENTS - GENERAL	6	140	128	12	0	0	0	0
30		TOTAL CUST SERVICE & INFORMATION		2,248,070	1,149,376	223,575	257,840	1,262	553,168	62,849
31	912.00	DEMONSTRATION	6	650,917	592,985	57,001	124	651	143	13
32	913.00	ADVERTISING	6	128,665	117,396	11,285	24	129	28	3
33		TOTAL SALES		779,782	710,381	68,285	148	780	172	16
34	920-931	CUSTOMER-RELATED A&G [4]		26,784,914	21,192,242	3,606,909	181,019	254,192	522,216	28,335
35		TOTAL CUST-RELATED O&M [LINES 11, 22, 30, 33 & 34]		58,649,172	48,005,552	8,346,246	505,034	468,572	1,228,945	94,822
36		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 16]		29,980,335	25,286,724	3,689,791	81,722	304,482	387,700	9,917
37		INCOME TAXES		31,289,319	26,546,685	3,872,287	80,264	313,196	451,053	5,833
38		RETURN ON RATE BASE [PAGE 15]		63,820,736	54,181,832	7,903,345	163,819	639,234	920,600	11,905
39		TOTAL ANNUAL CUSTOMER-BASED COST		183,699,562	154,020,794	24,011,670	830,839	1,725,484	2,988,298	122,477
40		AVERAGE ANNUAL CUSTOMER BILLS [5]		5,050,351	4,603,511	439,658	945	5,028	1,101	108
41		MONTHLY CUSTOMER BASED COST/BILL		\$ 36.37	\$ 33.46	\$ 54.61	\$ 879.19	\$ 343.17	\$ 2,714.17	\$ 1,134.05

[1] MAINS AND SERVICES @ 28.872% OF TOTAL ACCOUNT 874.  
 [2] MAINS @ 0.000% OF ACCOUNT 887.  
 [3] SERVICES @ 99.193% OF ACCOUNT 892.  
 [4] CUSTOMER-RELATED A&G @ 41.831% OF A&G (PAGE 9, LINE 38).  
 [5] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 15 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (I) \$	MDS (J) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	12,725,296	10,710,373	1,605,169	36,267	147,359	222,565	3,563
2	376.00	MAINS [1]	20	420,210,329	348,514,042	53,370,914	1,382,492	8,219,113	10,723,768	-
3	376.00	DIRECT - MAINS [1]		51,181	-	-	-	-	-	51,181
4	376.08	MAINS-CSL REPLACEMENTS [1]	20	11,935,768	9,899,287	1,515,962	39,269	176,649	304,601	-
5	376.30	MAINS-BARE STEEL [1]	20	38,915,142	32,275,441	4,942,612	128,031	575,944	993,114	-
6	376.30	DIRECT - MAINS-BARE STEEL [1]		81,341	-	-	-	-	-	81,341
7	376.80	MAINS-CAST IRON [1]	20	382,716	317,417	48,609	1,259	5,664	9,767	-
8	378.10	M & R EQUIP - GENERAL [1]	20	30,470	25,271	3,870	100	451	778	-
9	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	9,791,027	8,120,482	1,243,558	32,212	144,907	249,867	-
10	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	610	-	-	-	-	-	610
11	380.00	SERVICES [2]	15	370,945,093	339,221,869	30,847,794	270,790	415,459	189,182	-
12	380.00	DIRECT - SERVICES [2]		37,326	-	-	-	-	-	37,326
13	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-
14	381.00	METERS	18	34,301,875	25,721,261	8,124,056	94,673	278,874	78,551	4,459
15	381.10	AUTOMATIC METER READING	18	20,548,041	15,407,948	4,866,598	56,713	167,056	47,055	2,671
16	382.00	METER INSTALLATIONS	18	35,468,816	26,596,292	8,400,434	97,894	288,381	81,224	4,611
17	383.00	HOUSE REGULATORS	18	10,741,363	8,054,411	2,543,984	29,646	87,327	24,598	1,396
18	384.00	HOUSE REG INSTALLATIONS	18	3,864,772	2,897,999	915,333	10,667	31,421	8,850	502
19	385.00	IND M&R EQUIPMENT	17	5,355,556	-	3,583,135	317,263	1,044,889	410,289	-
20	385.00	DIRECT - IND M&R EQUIPMENT		122,846	-	-	-	-	-	122,846
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,356,628	(0)	907,652	80,367	264,678	103,931	-
22	389-398	GENERAL PLANT [3]	11	17,284,707	14,547,847	2,180,293	49,261	200,157	302,310	4,840
23		TOTAL GROSS PLANT		994,130,905	842,309,940	125,099,973	2,626,904	10,048,289	13,750,450	295,348
24	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	4,671,864	3,932,121	589,309	13,315	54,100	81,711	1,308
25	376.00	MAINS [1]	20	82,877,579	52,149,407	7,986,081	206,867	930,588	1,604,636	0
26	376.00	DIRECT - MAINS [1]		30,022	-	-	-	-	-	30,022
27	376.08	MAINS-CSL REPLACEMENTS [1]	20	-	-	-	-	-	-	0
28	376.30	MAINS-BARE STEEL [1]	20	23,672,962	19,633,881	3,006,703	77,884	350,360	604,134	0
29	376.30	DIRECT - MAINS-BARE STEEL [1]		50,190	-	-	-	-	-	50,190
30	376.80	MAINS-CAST IRON [1]	20	6,215	5,155	789	20	92	159	0
31	378.10	M & R EQUIP - GENERAL [1]	20	-	-	-	-	-	-	0
32	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	3,344,431	2,773,804	424,776	11,003	49,498	85,350	0
33	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	450	-	-	-	-	-	450
34	380.00	SERVICES [2]	15	100,860,024	92,234,475	8,387,520	73,628	112,963	51,439	0
35	380.00	DIRECT - SERVICES [2]		21,692	-	-	-	-	-	21,692
36	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	0
37	381.00	METERS	18	14,998,136	11,246,352	3,552,159	41,395	121,935	34,346	1,950
38	381.10	AUTOMATIC METER READING	18	4,440,562	3,329,755	1,051,703	12,256	36,102	10,169	577
39	382.00	METER INSTALLATIONS	18	10,435,222	7,824,851	2,471,478	28,801	84,838	23,897	1,357
40	383.00	HOUSE REGULATORS	18	2,868,259	2,160,764	679,318	7,916	23,319	6,568	373
41	384.00	HOUSE REG INSTALLATIONS	18	2,788,621	2,091,048	660,457	7,697	22,672	6,386	363
42	385.00	IND M&R EQUIPMENT	17	3,181,978	-	2,128,902	188,500	620,804	243,771	0
43	385.00	DIRECT - IND M&R EQUIPMENT		44,342	-	-	-	-	-	44,342
44	385.10	IND M&R EQUIPMENT - LG VOLUME	17	73,950	0	49,476	4,381	14,428	5,655	0
45	389-398	GENERAL PLANT [3]	11	10,694,731	9,001,328	1,349,033	30,480	123,845	187,051	2,995
46		TOTAL DEPRECIATION RESERVE		245,081,230	206,372,940	32,337,705	704,144	2,545,543	2,945,281	155,618
47		TOTAL CUSTOMER-BASED RATE BASE		749,069,675	635,937,000	92,762,268	1,922,760	7,502,746	10,805,189	139,730
48		EQUITY CAPITAL @ 52.320%		391,913,254	332,722,238	48,533,219	1,005,988	3,925,437	5,653,264	73,107
49		RETURN ON RATE BASE @ 8.520%		63,820,736	54,181,832	7,903,345	163,819	639,234	920,600	11,905
50		RETURN ON EQUITY @ 11.250%		44,090,241	37,431,252	5,459,987	113,174	441,612	635,992	8,225

COLUMBIA GAS TRANSPORTATION, INC.  
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 16 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (I) \$	MDS (J) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	1,756,935	1,478,742	221,620	5,007	20,345	30,729	492
2	376.00	MAINS [1]	20	8,610,539	7,141,409	1,093,625	28,329	127,436	219,741	-
3	376.00	DIRECT - MAINS [1]		850	-	-	-	-	-	850
4	376.08	MAINS-CSL REPLACEMENTS [1]	20	-	-	-	-	-	-	-
5	376.30	MAINS-BARE STEEL [1]	20	893,020	740,653	113,422	2,938	13,217	22,790	-
6	376.30	DIRECT - MAINS-BARE STEEL [1]		1,294	-	-	-	-	-	1,294
7	376.80	MAINS-CAST IRON [1]	20	212	176	27	1	3	5	-
8	378.10	M & R EQUIP - GENERAL [1]	20	-	-	-	-	-	-	-
9	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	291,765	241,984	37,057	960	4,318	7,446	-
10	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	15	-	-	-	-	-	15
11	380.00	SERVICES [2]	15	10,226,751	9,352,160	850,457	7,466	11,454	5,216	-
12	380.00	DIRECT - SERVICES [2]		956	-	-	-	-	-	956
13	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-
14	381.00	METERS	16	835,931	626,823	197,982	2,307	6,796	1,914	109
15	381.10	AUTOMATIC METER READING	16	1,778,260	1,333,428	421,163	4,908	14,457	4,072	231
16	382.00	METER INSTALLATIONS	16	707,167	530,269	167,485	1,952	5,749	1,819	92
17	383.00	HOUSE REGULATORS	16	284,983	213,702	67,498	787	2,317	653	37
18	384.00	HOUSE REG INSTALLATIONS	16	72,465	54,338	17,163	200	589	166	9
19	385.00	IND M&R EQUIPMENT	17	245,086	-	163,982	14,520	47,818	18,777	-
20	385.00	DIRECT - IND M&R EQUIPMENT		4,844	-	-	-	-	-	4,844
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	4,212	-	2,818	250	822	323	-
22	389-398	GENERAL PLANT [3]	11	971,390	817,580	122,531	2,768	11,249	16,990	272
23		TOTAL DEPRECIATION EXPENSES		26,686,494	22,531,263	3,478,829	72,391	266,571	330,440	9,000
24		TOTAL NET SALVAGE AMORTIZED [3]	11	3,273,841	2,755,461	412,962	9,330	37,911	57,259	917
25		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		29,960,335	25,286,724	3,889,791	81,722	304,482	387,700	9,917

- [1] MAINS AND RELATED @ 51.760% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.  
 [2] SERVICES @ 99.193% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.  
 [3] GENERAL PLANT & NET SALVAGE @ 67.303% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 17 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]	15	3,137,845	2,869,497	260,943	2,291	3,514	1,600	-
2	876.00	M & R - INDUSTRIAL	17	245,982	-	164,574	14,572	47,991	18,845	-
3	878.00	METERS & HOUSE REGULATORS	16	2,455,745	1,841,440	581,619	6,778	19,965	5,624	319
4	879.00	CUSTOMER INSTALLATIONS	16	4,813,089	3,609,095	1,139,932	13,284	39,130	11,022	626
5	890.00	M & R - INDUSTRIAL	17	127,109	-	85,042	7,530	24,799	9,738	-
6	892.00	SERVICES [2]	15	2,984,103	2,728,903	248,158	2,178	3,342	1,522	-
7	893.00	METERS & HOUSE REGULATORS	16	286,063	214,504	67,751	790	2,326	655	37
8		TOTAL DISTRIBUTION		14,049,936	11,263,439	2,546,019	47,422	141,068	49,005	982
9	901.00	SUPERVISION	6	-	-	-	-	-	-	-
10	902.00	METER READING	6	2,126,147	1,936,920	186,187	404	2,126	468	43
11	903.00	COLLECTING-DELINQUENT ACCTS	6	1,072,108	976,690	93,885	204	1,072	236	21
12	903.00	COLLECTING-CURRENT ACCTS	6	7,959	7,251	697	2	8	2	0
13	903.00	BILLING & ACCOUNTING	6	5,797,811	5,281,623	507,697	1,102	5,798	1,275	116
14	903.00	RENDERING BILLS	6	2,484,720	2,263,580	217,587	472	2,485	547	50
15	904.00	UNCOLLECTIBLES-DIS REVENUE	7	3,037,943	2,399,671	638,272	-	-	-	-
16	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	38,961	-	3,480	6,792	11,573	15,621	1,495
17	905.00	MISCELLANEOUS	6	17,448	15,895	1,528	3	17	4	0
18	921.00	OFFICE SUPPLIES & EXPENSES	6	4,212	3,837	369	1	4	1	0
19		TOTAL CUSTOMER ACCOUNTS		14,587,109	12,885,468	1,649,700	8,979	23,083	18,154	1,725
20	907.00	SUPERVISION	6	-	-	-	-	-	-	-
21	908.00	CUSTOMER ASSISTANCE	6	613,463	558,877	53,721	117	614	135	-
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	38,185	34,786	3,344	7	38	8	1
23	910.00	MISCELLANEOUS	6	600,792	547,321	52,611	114	601	132	12
24	910.00	LARGE CUSTOMER RELATIONS	21	986,406	-	113,091	257,600	-	552,890	62,824
25	921.00	OFFICE SUPPLIES & EXPENSES	6	9,085	8,276	796	2	9	2	0
26	931.00	RENTS - GENERAL	6	140	128	12	0	0	0	0
27		TOTAL CUST SERVICE & INFORMATION		2,248,070	1,149,388	223,575	257,840	1,262	553,168	62,837
28	912.00	DEMONSTRATION	6	650,917	592,985	57,001	124	651	143	13
29	913.00	ADVERTISING	6	128,865	117,396	11,285	25	129	28	3
30		TOTAL SALES		779,782	710,381	68,285	148	780	172	16
31		CUSTOMER-RELATED BENEFITS	24	3,715,749	3,033,017	566,243	14,863	43,994	56,442	1,189
32		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30 & 31]		35,380,646	29,041,693	5,055,824	329,252	210,187	676,941	66,749
33		DEPRECIATION EXPENSE [PAGE 18]		17,577,947	14,987,069	2,319,627	42,128	129,577	92,511	7,034
34		INCOME TAXES		14,655,680	12,765,411	1,762,600	25,731	68,220	29,317	4,400
35		RETURN ON RATE BASE [PAGE 18]		29,912,268	26,054,227	3,597,471	52,517	139,238	59,836	8,981
36		TOTAL ANNUAL CUSTOMER-BASED COST		97,526,540	82,848,400	12,735,522	449,627	547,221	858,604	87,165
37		AVERAGE ANNUAL CUSTOMER BILLS [3]		5,050,351	4,603,511	439,658	945	5,028	1,101	108
38		MONTHLY CUSTOMER BASED COST/BILL [LINE 36 / LINE 37]		\$ 19.31	\$ 18.00	\$ 28.97	\$ 475.80	\$ 108.83	\$ 779.84	\$ 807.09

[1] MAINS AND SERVICES @ 28.872% OF TOTAL ACCOUNT 874.  
 [2] SERVICES @ 99.193% OF ACCOUNT 892.  
 [3] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS TRANSPORTATION SYSTEMS, INC.  
 CUSTOMER BASED COSTS - SYSTEM WAREHOUSE CALCULATION EXCLUDING MAINS  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT 111, SCHEDULE 1  
 PAGE 18 OF 18  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RS/RDS (D)	SGS/SGDS (E)	LGS (F)	SDS (G)	LDS (I)	MDS (J)
				\$	\$	\$	\$	\$	\$	\$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	12,725,296	10,710,373	1,605,169	36,267	147,359	222,565	3,563
2	380.00	SERVICES [1]	15	370,945,093	339,221,869	30,847,794	270,790	415,459	189,182	-
3	380.00	DIRECT - SERVICES [1]		37,326	-	-	-	-	-	37,326
4	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
5	381.00	METERS	16	34,301,875	25,721,261	8,124,056	94,673	278,874	78,551	4,459
6	381.10	AUTOMATIC METER READING	16	20,548,041	15,407,948	4,866,598	56,713	167,056	47,055	2,671
7	382.00	METER INSTALLATIONS	16	35,468,816	26,596,292	8,400,434	97,894	288,361	81,224	4,611
8	383.00	HOUSE REGULATORS	16	10,741,363	8,054,411	2,543,984	29,646	87,327	24,598	1,396
9	384.00	HOUSE REG INSTALLATIONS	16	3,864,772	2,897,999	915,333	10,667	31,421	8,850	502
10	385.00	IND M&R EQUIPMENT	17	5,355,556	-	3,583,135	317,263	1,044,869	410,289	-
11	385.00	DIRECT - IND M&R EQUIPMENT		122,846	-	-	-	-	-	122,846
12	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,356,628	-	907,652	80,367	264,678	103,931	-
13		TOTAL GROSS PLANT		495,467,613	428,610,153	61,794,155	994,279	2,725,404	1,166,246	177,376
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	4,671,864	3,932,121	589,309	13,315	54,100	81,711	1,308
15	380.00	SERVICES [1]	15	100,860,024	92,234,475	8,387,520	73,628	112,963	51,439	-
	380.00	DIRECT - SERVICES [1]		21,692	-	-	-	-	-	21,692
	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
1	381.00	METERS	16	14,998,136	11,246,352	3,552,159	41,395	121,935	34,346	1,950
2	381.10	AUTOMATIC METER READING	16	4,440,562	3,329,755	1,051,703	12,256	36,102	10,169	577
3	382.00	METER INSTALLATIONS	16	10,435,222	7,824,851	2,471,478	28,801	84,838	23,897	1,357
4	383.00	HOUSE REGULATORS	16	2,868,259	2,150,764	679,318	7,916	23,319	6,568	373
5	384.00	HOUSE REG INSTALLATIONS	16	2,788,821	2,091,048	660,457	7,697	22,672	6,386	363
6	385.00	IND M&R EQUIPMENT	17	3,181,978	-	2,128,902	188,500	620,804	243,771	-
7	385.00	DIRECT - IND M&R EQUIPMENT		44,342	-	-	-	-	-	44,342
8	385.10	IND M&R EQUIPMENT - LG VOLUME	17	73,950	-	49,476	4,381	14,428	5,665	-
9		TOTAL DEPRECIATION RESERVE		144,384,650	122,809,366	19,570,322	377,889	1,091,160	463,952	71,961
10		TOTAL CUSTOMER-BASED RATE BASE		351,082,963	305,800,787	42,223,833	616,391	1,634,243	702,294	105,415
11		EQUITY CAPITAL @ 52.320%		183,686,606	159,994,972	22,091,510	322,496	855,036	367,440	55,153
12		RETURN ON RATE BASE @ 8.520%		29,912,269	26,054,227	3,597,471	52,517	139,238	59,836	8,981
13		RETURN ON EQUITY @ 11.250%		20,664,743	17,999,434	2,485,295	36,281	96,192	41,337	6,205
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	1,756,935	1,478,742	221,620	5,007	20,345	30,729	492
15	380.00	SERVICES [1]	15	10,226,751	9,352,160	850,457	7,466	11,454	5,216	-
16	380.00	DIRECT - SERVICES [1]		956	-	-	-	-	-	956
17	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
18	381.00	METERS	16	835,931	626,823	197,982	2,307	6,796	1,914	109
19	381.10	AUTOMATIC METER READING	16	1,778,260	1,333,428	421,163	4,908	14,457	4,072	231
20	382.00	METER INSTALLATIONS	16	707,167	530,269	167,485	1,952	5,749	1,619	92
21	383.00	HOUSE REGULATORS	16	284,993	213,702	67,498	787	2,317	653	37
22	384.00	HOUSE REG INSTALLATIONS	16	72,465	54,338	17,163	200	589	166	9
23	385.00	IND M&R EQUIPMENT	17	245,096	-	163,982	14,520	47,818	18,777	-
24	385.00	DIRECT - IND M&R EQUIPMENT		4,644	-	-	-	-	-	4,644
25	385.10	IND M&R EQUIPMENT - LG VOLUME	17	4,212	-	2,818	250	822	323	-
26		TOTAL DEPRECIATION EXPENSES		15,917,410	13,589,462	2,110,167	37,395	110,348	63,468	6,569
27		TOTAL NET SALVAGE AMORTIZED [2]	11	1,660,537	1,397,607	209,460	4,733	19,229	29,043	465
28		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		17,577,947	14,987,069	2,319,627	42,128	129,577	92,511	7,034

[1] SERVICES @ 99.193% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2012-2321748

WITNESS: J.E. SKIRTICH

STUDY TYPE: PEAK & AVERAGE

TEST YEAR: JUNE 30, 2014

EXHIBIT 111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
 PAGE 1 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		456,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,503,496
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES		138,880,661	104,594,914	24,205,341	1,093,414	2,645,533	6,198,395	143,064
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	29,931,554	8,236,349	214,794	1,155,972	2,409,790	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,688,203</u>	<u>2,631,683</u>	<u>746,640</u>	<u>23,136</u>	<u>93,335</u>	<u>191,677</u>	<u>1,732</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		334,728,827	245,478,626	70,789,726	5,356,474	3,894,841	8,799,862	409,299
7	OPERATING INCOME BEFORE TAXES		121,889,665	90,674,342	19,018,014	814,097	6,217,302	4,071,713	1,094,197
8	INCOME TAXES		36,054,400	27,464,198	4,948,785	244,467	2,162,354	784,157	450,439
9	INVESTMENT TAX CREDIT	12	<u>(360,239)</u>	<u>(251,962)</u>	<u>(72,545)</u>	<u>(1,935)</u>	<u>(10,724)</u>	<u>(22,972)</u>	<u>(101)</u>
10	NET INCOME TAXES		35,694,161	27,212,236	4,876,240	242,533	2,151,629	761,184	450,338
11	OPERATING INCOME		86,195,504	63,462,106	14,141,773	571,564	4,065,672	3,310,529	643,860
12	RATE BASE [PAGE 10]		1,011,680,660	707,848,656	205,385,032	6,839,072	28,752,908	62,616,057	238,933
13	RATE OF RETURN EARNED ON RATE BASE		8.520%	8.965%	6.885%	8.357%	14.140%	5.287%	269.472%
14	UNITIZED RETURN		1.00	1.05	0.81	0.98	1.66	0.62	31.63

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
 PAGE 2 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,860,564	1,502,338
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		137,753,458	103,694,166	23,996,031	1,084,928	2,637,052	6,198,235	143,047
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	29,931,554	8,236,349	214,794	1,155,972	2,409,790	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,688,203</u>	<u>2,631,683</u>	<u>746,640</u>	<u>23,136</u>	<u>93,335</u>	<u>191,677</u>	<u>1,732</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		333,601,624	244,577,878	70,580,416	5,347,987	3,886,360	8,798,701	409,282
7	OPERATING INCOME BEFORE TAXES		45,705,272	29,795,392	4,871,374	240,493	5,644,095	4,060,863	1,093,056
8	INCOME TAXES [PAGE 11]		4,442,828	2,203,391	(921,151)	6,459	1,924,510	779,655	449,965
9	INVESTMENT TAX CREDIT	12	<u>(360,239)</u>	<u>(251,962)</u>	<u>(72,545)</u>	<u>(1,935)</u>	<u>(10,724)</u>	<u>(22,972)</u>	<u>(101)</u>
10	NET INCOME TAXES		4,082,589	1,951,429	(993,696)	4,525	1,913,786	756,682	449,864
11	OPERATING INCOME		41,622,683	27,843,964	5,865,070	235,968	3,730,309	3,304,180	643,192
12	RATE BASE [PAGE 10]		1,011,680,660	707,848,656	205,385,032	6,839,072	28,752,908	62,616,057	238,933
13	RATE OF RETURN EARNED ON RATE BASE		4.114%	3.934%	2.856%	3.450%	12.974%	5.277%	269.193%
14	UNITIZED RETURN		1.00	0.96	0.69	0.84	3.15	1.28	65.43

COLUMBIA GAS OF PENNSYLVANIA, INC.  
GROSS PLANT (Accounts 101 & 106)  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
PAGE 3 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	13,197,924	9,226,537	2,658,194	69,949	394,486	845,063	3,695
2	350-362	UNDERGROUND STORAGE PLANT	25	6,014,913	4,696,203	1,176,577	133,411	-	-	8,722
<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	5	188,844	115,774	45,549	1,324	8,041	18,155	-
4	374.20	LAND - OTHER DISTRIBUTION	5	480,964	294,865	118,009	3,372	20,479	46,240	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	58,463	23,001	669	4,061	9,168	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	1,783,038	1,093,127	430,069	12,499	75,922	171,421	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	9	3	-	-	1	-
9	374.50	RIGHTS OF WAY	5	3,231,844	1,981,346	779,521	22,655	137,612	310,709	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	5	813,126	498,503	196,126	5,700	34,623	78,174	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,460	968	28	171	386	-
13	375.40	M & R STRUCTURES - REGULATING	5	2,714,399	1,664,116	654,713	19,028	115,579	260,962	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,692	(0)	58,671	5,195	17,109	6,718	-
15	375.70	M & R STRUCTURES - OTHER	11	4,150,247	2,901,396	835,901	21,996	124,051	265,740	1,162
16	375.71	M & R STRUCTURES - OTHER LEASED	11	1,031,960	721,433	207,847	5,469	30,845	66,076	289
17	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	10,125	3,984	116	703	1,588	-
18	376.00	MAINS	5	811,843,757	497,717,052	195,816,714	5,691,025	34,568,307	78,050,659	-
19	376.00	DIRECT - MAINS		98,881	-	-	-	-	-	98,881
20	376.08	MAINS-CSL REPLACEMENTS	5	23,059,830	14,137,290	5,562,031	161,649	981,888	2,216,972	-
21	376.30	MAINS-BARE STEEL	5	75,183,814	46,092,941	18,134,336	527,039	3,201,327	7,228,172	-
22	376.30	DIRECT - MAINS-BARE STEEL		118,511	-	-	-	-	-	118,511
23	376.80	MAINS-CAST IRON	5	739,405	453,307	178,345	5,183	31,484	71,086	-
24	378.10	M & R EQUIP - GENERAL	5	58,867	36,090	14,199	413	2,507	5,660	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	5	18,916,204	11,596,958	4,562,589	132,603	805,452	1,818,604	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	486,506	298,263	117,345	3,410	20,715	46,773	-
28	379.10	M & R EQUIP - CITY GATE	5	147,820	90,624	35,654	1,036	6,294	14,211	-
29	379.11	M & R EQUIP - EXCHANGE GAS	5	5,974	3,662	1,441	42	254	574	-
30	380.00	SERVICES	15	373,962,974	341,981,661	31,098,761	272,993	418,839	190,721	-
31	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	34,301,875	25,721,261	8,124,056	94,673	278,874	78,551	4,459
34	381.10	AUTOMATIC METER READING	16	20,548,041	15,407,948	4,866,598	56,713	167,056	47,055	2,671
35	382.00	METER INSTALLATIONS	16	35,468,816	26,596,292	8,400,435	97,894	288,362	81,224	4,611
36	383.00	HOUSE REGULATORS	16	10,741,363	8,054,411	2,543,984	29,648	87,327	24,598	1,396
37	384.00	HOUSE REG INSTALLATIONS	16	3,864,772	2,897,999	915,333	10,667	31,421	8,850	502
38	385.00	IND M&R EQUIPMENT	17	5,355,556	-	3,583,135	317,263	1,044,869	410,289	-
39	385.00	DIRECT - IND M&R EQUIPMENT		122,846	-	-	-	-	-	122,846
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,358,628	-	907,652	80,367	264,678	103,931	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	11,607	3,344	88	496	1,063	5
42	387.20	OTHER EQUIP ODORIZATION	11	121,943	85,249	24,561	646	3,645	7,808	34
43	387.42	OTHER EQUIP RADIO	11	130,407	91,166	26,265	691	3,898	8,350	37
44	387.44	OTHER EQUIP COMMUNICATION	11	664,599	464,614	133,857	3,522	19,865	42,554	186
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	259,436	181,389	52,253	1,375	7,755	16,612	73
46		TOTAL DISTRIBUTION PLANT		<u>1,432,213,452</u>	<u>1,001,261,382</u>	<u>288,455,247</u>	<u>7,586,869</u>	<u>42,804,507</u>	<u>91,709,657</u>	<u>395,670</u>
47	389-398	GENERAL PLANT	11	<u>25,681,927</u>	<u>17,953,978</u>	<u>5,172,597</u>	<u>136,114</u>	<u>767,633</u>	<u>1,644,414</u>	<u>7,191</u>
48		TOTAL GROSS PLANT		<u>1,477,108,215</u>	<u>1,033,138,101</u>	<u>297,462,614</u>	<u>7,926,463</u>	<u>43,966,626</u>	<u>94,199,134</u>	<u>415,278</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION RESERVE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
PAGE 4 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	4,870,208	3,264,894	940,628	24,752	139,593	299,033	1,308
2	350-362	UNDERGROUND STORAGE PLANT	25	1,332,255	1,040,171	260,602	29,549	-	-	1,932
<b>DISTRIBUTION PLANT</b>										
3	374.10	LAND - CITY GATE & M/L IND M&R	5	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	5	(24,311)	(14,904)	(5,864)	(170)	(1,035)	(2,337)	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	635,353	389,516	153,247	4,454	27,053	61,083	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	1	1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	5	1,495,661	916,945	360,754	10,485	63,685	143,793	-
10	374.50	DIRECT - RIGHTS OF WAY	664	664	-	-	-	-	-	664
11	375.20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	789,197	483,833	190,354	5,532	33,604	75,873	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	71,206	-	47,640	4,218	13,892	5,455	-
15	375.70	M & R STRUCTURES - OTHER	11	2,143,906	1,498,783	431,804	11,363	64,081	137,274	600
16	375.71	M & R STRUCTURES - OTHER LEASED	11	971,923	679,462	195,755	5,151	29,051	62,232	272
17	375.80	M & R STRUCTURES - COMMUNICATION	5	5,681	3,483	1,370	40	242	546	-
18	376.00	MAINS	5	121,479,094	74,475,188	29,300,758	851,568	5,172,580	11,879,000	-
19	376.00	DIRECT - MAINS	58,002	58,002	-	-	-	-	-	58,002
20	376.08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	5	45,736,016	28,039,379	11,031,527	320,610	1,947,440	4,397,061	-
22	376.30	DIRECT - MAINS-BARE STEEL	96,966	96,966	-	-	-	-	-	96,966
23	376.80	MAINS-CAST IRON	5	12,008	7,362	2,896	84	511	1,154	-
24	378.10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	5	6,461,419	3,961,302	1,558,494	45,295	275,127	621,201	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG	870	870	-	-	-	-	-	870
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	5	94,719	58,069	22,846	664	4,033	9,106	-
29	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
30	380.00	SERVICES	15	101,680,586	92,984,863	8,455,758	74,227	113,882	51,857	-
31	380.00	DIRECT - SERVICES	21,869	21,869	-	-	-	-	-	21,869
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	14,998,136	11,246,352	3,552,159	41,395	121,935	34,346	1,950
34	381.10	AUTOMATIC METER READING	16	4,440,562	3,329,755	1,051,703	12,256	36,102	10,169	577
35	382.00	METER INSTALLATIONS	16	10,435,222	7,824,851	2,471,478	28,801	84,838	23,897	1,357
36	383.00	HOUSE REGULATORS	16	2,868,259	2,150,764	679,319	7,916	23,319	6,568	373
37	384.00	HOUSE REG INSTALLATIONS	16	2,788,621	2,091,048	660,457	7,697	22,672	6,386	363
38	385.00	IND M&R EQUIPMENT	17	3,181,978	-	2,128,902	188,500	620,804	243,771	-
39	385.00	DIRECT - IND M&R EQUIPMENT	44,342	44,342	-	-	-	-	-	44,342
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	73,950	0	49,476	4,381	14,428	5,665	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	545,616	381,435	109,893	2,892	16,309	34,936	153
46		TOTAL DISTRIBUTION PLANT		321,107,518	230,507,486	62,450,725	1,627,358	8,684,563	17,609,037	228,358
47	389-398	GENERAL PLANT	11	15,890,423	11,108,836	3,200,490	84,219	474,965	1,017,464	4,449
48		TOTAL DEPRECIATION RESERVE		343,000,400	245,921,387	66,852,444	1,765,878	9,299,110	18,925,534	236,047

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2

PAGE 5 OF 13

WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	1,756,935	1,228,256	353,864	9,312	52,515	112,497	492
2	350-362	UNDERGROUND STORAGE PLANT	25	163,868	127,942	32,054	3,635	-	-	238
<b>DISTRIBUTION PLANT</b>										
3	374.10	LAND - CITY GATE & ML IND M&R	5	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	5	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	35,674	21,809	8,580	249	1,515	3,420	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	5	43,000	26,362	10,372	301	1,831	4,134	-
10	374.50	DIRECT - RIGHTS OF WAY		18	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	81,608	50,031	19,684	572	3,475	7,846	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	973	0	651	58	190	75	-
15	375.70	M & R STRUCTURES - OTHER	11	161,680	113,029	32,564	857	4,833	10,352	45
16	375.71	M & R STRUCTURES - OTHER LEASED	11	182,601	127,685	36,758	967	5,455	11,686	51
17	375.80	M & R STRUCTURES - COMMUNICATION	5	342	210	83	2	15	33	-
18	376.00	MAINS	5	16,635,509	10,198,731	4,012,485	116,615	708,340	1,599,338	-
19	376.00	DIRECT - MAINS		1,641	-	-	-	-	-	1,641
20	376.08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	5	1,725,309	1,057,736	416,145	12,094	73,464	165,871	-
22	376.30	DIRECT - MAINS-BARE STEEL		2,501	-	-	-	-	-	2,501
23	376.80	MAINS-CAST IRON	5	409	251	99	3	17	39	-
24	378.10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	5	563,688	345,580	135,962	3,952	24,002	54,193	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		29	-	-	-	-	-	29
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	5	5,023	3,080	1,212	35	214	483	-
29	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
30	380.00	SERVICES	15	10,309,953	9,428,248	857,376	7,526	11,547	5,258	-
31	380.00	DIRECT - SERVICES		963	-	-	-	-	-	963
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	835,931	626,823	197,982	2,307	6,796	1,914	109
34	381.10	AUTOMATIC METER READING	16	1,778,260	1,333,428	421,163	4,908	14,457	4,072	231
35	382.00	METER INSTALLATIONS	16	707,167	530,269	167,485	1,952	5,749	1,619	92
36	383.00	HOUSE REGULATORS	16	284,993	213,702	87,498	787	2,317	653	37
37	384.00	HOUSE REG INSTALLATIONS	16	72,465	54,338	17,163	200	589	166	9
38	385.00	IND M&R EQUIPMENT	17	245,096	0	163,982	14,520	47,818	18,777	-
39	385.00	DIRECT - IND M&R EQUIPMENT		4,644	-	-	-	-	-	4,644
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	4,212	-	2,818	250	822	323	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	49,407	34,540	9,951	262	1,477	3,164	14
46		TOTAL DISTRIBUTION PLANT		33,732,894	24,165,749	6,580,009	168,417	914,922	1,893,415	10,382
47	389-398	GENERAL PLANT	11	1,443,308	1,009,002	290,697	7,650	43,141	92,415	404
48		NET DEPRECIATION & AMORTIZATION EXPENSE		37,097,005	26,530,949	7,256,824	189,013	1,010,577	2,098,326	11,516
49		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,864,331	3,400,605	979,725	25,781	145,395	311,463	1,362
50		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		41,961,336	29,931,554	8,236,349	214,794	1,155,972	2,409,790	12,878

COLUMBIA GAS TRANSPORTATION, INC.  
 OPERATING REVENUE @ PROPOSED & CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
 PAGE 6 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGRS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<b>PROPOSED OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
1	480/481	SALES BASE REVENUE		192,284,674	157,005,586	33,128,598	2,130,998	-	-	19,492
2		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,278	1,363,655	484,621	-	-	-	-
6		GAS PROCUREMENT REVENUE	2	465,287	332,745	118,253	13,410	-	-	879
6		GAS COST REVENUE		141,900,550	102,129,786	35,494,009	4,025,130	-	-	251,625
7		TOTAL SALES REVENUE		344,807,834	268,140,819	69,225,481	6,169,538	-	-	271,996
<b>TRANSPORTATION REVENUE</b>										
8	489.00	TRANSPORTATION BASE REVENUE		94,941,706	67,083,115	18,245,424	-	9,900,113	9,492,046	221,008
9		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
10		STAS REVENUE		-	-	-	-	-	-	-
11		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,188
12		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
13		TOTAL TRANSPORTATION REVENUE		110,401,868	65,822,829	20,384,957	-	10,102,017	12,861,859	1,230,206
<b>MISCELLANEOUS REVENUE</b>										
14	487.00	FORFEITED DISCOUNTS	10	944,387	766,231	156,633	944	9,681	9,614	1,284
15	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
16	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
17	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
18		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
19		TOTAL PROPOSED OPERATING REVENUE		458,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,503,496
<b>CURRENT OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
20	480/481	SALES BASE REVENUE		138,032,974	112,543,257	23,906,093	1,584,132	-	-	19,492
21		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
22		STAS REVENUE		(181,366)	(151,797)	(27,731)	(1,815)	-	-	(23)
23		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,278	1,363,655	484,621	-	-	-	-
24		GAS COST REVENUE		141,900,550	102,129,786	35,494,009	4,025,130	-	-	251,625
25		TOTAL SALES REVENUE		289,909,481	224,193,948	59,656,992	5,587,447	-	-	271,094
<b>TRANSPORTATION REVENUE</b>										
26	489.00	TRANSPORTATION BASE REVENUE		72,604,033	40,288,371	13,273,361	-	9,329,247	9,492,046	221,008
27		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
28		STAS REVENUE		(75,570)	(38,083)	(15,398)	-	(10,822)	(11,011)	(256)
29		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,188
30		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
31		TOTAL TRANSPORTATION REVENUE		87,988,625	48,990,002	15,397,496	-	9,520,329	12,850,848	1,229,950
<b>MISCELLANEOUS REVENUE</b>										
32	487.00	FORFEITED DISCOUNTS	10	944,387	766,231	156,633	944	9,681	9,614	1,284
33	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
34	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
35	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
36		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
37		TOTAL CURRENT OPERATING REVENUE		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,860,564	1,502,338

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 PRODUCTION & DISTRIBUTION O&M EXPENSES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
 PAGE 7 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		150,199,627	108,320,476	37,601,396	4,025,130	-	-	251,625
2	807.00	PURCHASED GAS EXPENSE	4	1,036,138	747,242	259,367	27,769	-	-	1,741
3	807.00	GAS PROCUREMENT EXPENSE	4	465,287	335,556	116,480	12,470	-	-	782
4		TOTAL PURCHASED GAS		<u>151,700,052</u>	<u>109,403,274</u>	<u>37,977,263</u>	<u>4,065,368</u>	-	-	<u>254,147</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	10,754	8,396	2,104	239	-	-	16
6	817.00	LINES	25	37,625	29,376	7,360	835	-	-	55
7	818.00	COMPRESSOR STATION	25	150,468	117,472	29,431	3,337	-	-	218
8	820.00	M & R	25	15,840	12,367	3,099	351	-	-	23
9	821.00	PURIFICATION	25	3,082	2,406	603	68	-	-	5
10	823.00	GAS LOSSES	25	2,052	1,602	401	46	-	-	3
11	825.00	STORAGE WELL ROYALTIES	25	5,977	4,667	1,169	133	-	-	9
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>225,787</u>	<u>176,285</u>	<u>44,166</u>	<u>5,008</u>	-	-	<u>328</u>
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	7,823	6,108	1,530	174	-	-	11
14	834.00	COMPRESSOR STATION	25	6,230	4,865	1,219	138	-	-	9
15	836.00	PURIFICATION	25	6,789	5,301	1,328	151	-	-	10
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		<u>20,843</u>	<u>16,273</u>	<u>4,077</u>	<u>462</u>	-	-	<u>30</u>
17		TOTAL UNDERGROUND STORAGE		<u>246,630</u>	<u>192,559</u>	<u>48,243</u>	<u>5,470</u>	-	-	<u>358</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	4,666,895	3,233,272	1,006,836	25,528	134,500	265,920	840
19	871.00	LOAD DISPATCHING	13	124,644	76,397	30,057	874	5,306	11,981	30
20	874.00	MAINS & SERVICES	14	10,868,086	7,614,833	2,121,016	56,297	331,585	742,182	2,174
21	875.00	M & R - GENERAL	13	590,194	361,742	142,319	4,137	25,125	56,730	142
22	876.00	M & R - INDUSTRIAL	17	245,982	-	164,574	14,572	47,991	18,845	-
23	878.00	METERS & HOUSE REGULATORS	16	2,455,745	1,841,440	581,619	6,778	19,965	5,624	319
24	879.00	CUSTOMER INSTALLATIONS	16	4,813,089	3,609,095	1,139,932	13,284	39,130	11,022	626
25	880.00	OTHER	18	4,881,051	3,381,641	1,053,038	26,699	140,672	278,122	879
26	881.00	RENTS	18	273,398	189,413	58,983	1,496	7,879	15,578	49
27		TOTAL DISTRIBUTION OPERATIONS		<u>28,919,083</u>	<u>20,307,832</u>	<u>6,298,373</u>	<u>149,665</u>	<u>752,154</u>	<u>1,406,003</u>	<u>5,058</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	51,399	35,610	11,089	281	1,481	2,929	9
29	886.00	STRUCTURES AND IMPROVEMENTS	13	52,374	32,101	12,629	367	2,230	5,034	13
30	887.00	MAINS	13	10,193,632	6,247,881	2,458,093	71,457	433,943	979,812	2,447
31	889.00	M & R - GENERAL	13	609,180	373,378	146,898	4,270	25,933	58,554	146
32	890.00	M & R - INDUSTRIAL	17	127,109	-	85,042	7,530	24,799	9,738	-
33	892.00	SERVICES	15	3,008,381	2,751,104	250,177	2,196	3,369	1,534	-
34	893.00	METERS & HOUSE REGULATORS	16	286,063	214,505	67,751	790	2,326	655	37
35	894.00	OTHER EQUIPMENT	18	796,193	551,610	171,771	4,355	22,946	45,367	143
36		TOTAL DISTRIBUTION MAINTENANCE		<u>15,124,330</u>	<u>10,206,189</u>	<u>3,203,449</u>	<u>91,247</u>	<u>517,027</u>	<u>1,103,624</u>	<u>2,795</u>
37		TOTAL DISTRIBUTION		<u>44,043,414</u>	<u>30,514,020</u>	<u>9,501,822</u>	<u>240,911</u>	<u>1,269,181</u>	<u>2,509,626</u>	<u>7,853</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OTHER O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
PAGE 8 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	2,126,147	1,936,920	186,187	404	2,126	468	43
3	903.00	COLLECTING-DELINQUENT ACCTS	6	1,072,108	976,690	93,885	204	1,072	236	21
4	903.00	COLLECTING-CURRENT ACCTS	6	7,959	7,251	697	2	8	2	0
5	903.00	BILLING & ACCOUNTING	6	5,797,611	5,281,623	507,697	1,102	5,798	1,276	116
6	903.00	RENDERING BILLS	6	2,484,720	2,263,580	217,587	472	2,485	547	50
7	904.00	UNCOLLECTIBLES-DIS REVENUE	7	3,037,943	2,399,671	638,272	-	-	-	-
8	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	38,961	-	3,480	6,792	11,573	15,621	1,495
9	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,848,276	1,363,658	484,618	-	-	-	-
10	904.00	DIRECT USP UNCOLLECTIBLES		8,469,295	8,469,295	-	-	-	-	-
11	905.00	MISCELLANEOUS	6	17,448	15,895	1,528	3	17	4	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	4,212	3,837	369	1	4	1	-
13		TOTAL CUSTOMER ACCOUNTS		<u>24,904,680</u>	<u>22,718,421</u>	<u>2,134,318</u>	<u>8,979</u>	<u>23,083</u>	<u>18,154</u>	<u>1,725</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>										
14	907.00	SUPERVISION	6	-	-	-	-	-	-	-
15	908.00	CUSTOMER ASSISTANCE	6	613,463	558,877	53,721	117	614	135	-
16	908.00	DIRECT USP/LIURP/HEEP		2,388,776	2,388,776	-	-	-	-	-
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	38,185	34,786	3,344	7	38	8	1
18	910.00	MISCELLANEOUS	6	600,792	547,321	52,611	114	601	132	12
19	910.00	LARGE CUSTOMER RELATIONS	21	986,406	0	113,091	257,600	-	552,890	62,824
20	921.00	OFFICE SUPPLIES & EXPENSES	6	9,085	8,277	796	2	9	2	-
21	931.00	RENTS - GENERAL	6	140	128	12	-	-	-	-
22		TOTAL CUST SERVICE & INFORMATION		<u>4,636,846</u>	<u>3,538,165</u>	<u>223,575</u>	<u>257,840</u>	<u>1,262</u>	<u>553,168</u>	<u>62,837</u>
<u>SALES EXPENSES</u>										
23	912.00	DEMONSTRATION	6	650,917	592,985	57,001	124	651	143	13
24	913.00	ADVERTISING	6	128,865	117,396	11,285	25	129	28	3
25		TOTAL SALES		<u>779,782</u>	<u>710,381</u>	<u>68,286</u>	<u>148</u>	<u>780</u>	<u>172</u>	<u>16</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
26	920.00	SALARIES	19	3,908,071	2,859,066	727,175	35,407	83,086	198,569	4,768
27	921.00	OFFICE SUPPLIES & EXPENSES	19	2,016,774	1,475,431	375,261	18,272	42,877	102,472	2,461
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
29	923.00	OUTSIDE SERVICES EMPLOYED	19	41,245,654	30,174,495	7,674,579	373,686	876,883	2,095,892	50,320
30	924.00	PROPERTY INSURANCE	19	157,493	115,219	29,305	1,427	3,348	8,002	192
31	925.00	INJURIES AND DAMAGES	19	3,725,912	2,725,803	693,281	33,757	79,213	189,314	4,546
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	8,294,725	5,910,987	1,717,838	48,027	208,612	406,607	2,654
33	928.00	REGULATORY COMMISSION EXPENSES	19	1,428,131	1,044,792	265,732	12,939	30,362	72,563	1,742
34	930.00	MISCELLANEOUS GENERAL	19	568,725	416,068	105,823	5,153	12,091	28,897	694
35	931.00	RENTS-GENERAL	19	295,199	215,962	54,928	2,675	6,276	14,999	360
36		TOTAL ADMINISTRATIVE & GENERAL		<u>61,640,682</u>	<u>44,937,822</u>	<u>11,643,920</u>	<u>531,341</u>	<u>1,342,747</u>	<u>3,117,116</u>	<u>67,736</u>
37		TOTAL O & M EXPENSES		<u>287,952,086</u>	<u>212,014,642</u>	<u>61,597,427</u>	<u>5,110,058</u>	<u>2,637,052</u>	<u>6,198,235</u>	<u>394,672</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
PAGE 9 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RS/RDS (E)	SGS/SGDS (F)	LGS (G)	SDS (H)	LDS (I)	MDS (J)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL UNEMPLOYMENT	24	45,196	32,208	9,360	262	1,137	2,216	15
2	408.00	FICA	24	2,190,869	1,561,257	453,729	12,685	55,100	107,396	701
3		TOTAL FEDERAL TAXES		<u>2,236,065</u>	<u>1,593,465</u>	<u>463,089</u>	<u>12,947</u>	<u>56,237</u>	<u>109,612</u>	<u>716</u>
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	642,142	448,915	129,334	3,403	19,194	41,116	180
5	408.00	PA STATE UNEMPLOYMENT	24	161,920	115,388	33,534	938	4,072	7,937	52
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	6,251	4,370	1,259	33	187	400	2
8	408.00	STATE SALES AND USE TAX	19	614,394	449,478	114,320	5,566	13,062	31,217	750
9	408.00	OTHER	19	27,431	20,068	5,104	249	583	1,394	34
10		TOTAL STATE TAXES		<u>1,452,138</u>	<u>1,038,219</u>	<u>283,551</u>	<u>10,189</u>	<u>37,098</u>	<u>82,065</u>	<u>1,017</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,688,203</u>	<u>2,631,683</u>	<u>746,640</u>	<u>23,136</u>	<u>93,335</u>	<u>191,677</u>	<u>1,732</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE BASE  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2  
 PAGE 10 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,477,108,215	1,033,138,101	297,462,614	7,926,463	43,966,626	94,199,134	415,278
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,990	2,962,976	742,338	84,173	-	-	5,503
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(343,000,400)	(245,921,387)	(66,852,444)	(1,765,878)	(9,299,110)	(18,925,534)	(236,047)
4	117.00	GAS LOST-UNDERGROUND STORAGE	1	(163,458)	(99,510)	(37,984)	(1,944)	(8,717)	(15,303)	-
5		NET PLANT		1,137,739,347	790,080,180	231,314,524	6,242,814	34,658,799	75,258,297	184,734
<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	663,015	463,507	133,538	3,514	19,818	42,453	186
7	164.00	GAS STORED UNDERGROUND - FSS	25	74,526,147	58,187,035	14,578,060	1,652,990	-	-	108,063
8	165.00	PREPAYMENTS	19	1,651,928	1,208,517	307,374	14,967	35,120	83,935	2,015
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		76,841,090	59,859,059	15,018,972	1,671,470	54,938	126,387	110,264
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	3,351,427	2,344,089	674,910	17,997	99,772	213,721	938
13	282.00	ACCUMULATED DEF INCOME TAX	12	(203,338,966)	(142,221,373)	(40,948,401)	(1,091,930)	(6,053,401)	(12,966,926)	(56,935)
14	283.00	ACCUMULATED DEF INCOME TAX	12	(23,454)	(16,404)	(4,723)	(126)	(698)	(1,496)	(7)
15		TOTAL DEFERRED INCOME TAXES		(200,010,993)	(139,893,689)	(40,278,214)	(1,074,059)	(5,954,327)	(12,754,701)	(56,003)
16	235.00	CUSTOMER DEPOSITS	9	(2,671,287)	(2,044,844)	(626,444)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	(217,497)	(152,050)	(43,806)	(1,153)	(6,501)	(13,926)	(61)
18		RATE BASE		1,011,680,660	707,848,656	205,385,032	6,839,072	28,752,908	62,616,057	238,933

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATE/FEDERAL INCOME TAXES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
PEAK & AVERAGE

EXHIBIT 111, SCHEDULE 2

PAGE 11 OF 13

WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
<u>STATE INCOME TAX</u>									
1	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	29,795,392	4,871,374	240,493	5,644,095	4,060,863	1,093,056
2	STATUTORY ADJUSTMENTS	12	(37,630,943)	(26,320,210)	(7,578,119)	(202,078)	(1,120,273)	(2,399,725)	(10,537)
3	INTEREST ON DEBT		(26,607,201)	(18,616,420)	(5,401,626)	(179,868)	(756,201)	(1,646,802)	(6,284)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(5,114,711)</u>	<u>(3,577,382)</u>	<u>(1,030,001)</u>	<u>(27,466)</u>	<u>(152,265)</u>	<u>(326,165)</u>	<u>(1,432)</u>
5	STATE TAXABLE INCOME		(23,647,583)	(18,718,620)	(9,138,372)	(168,919)	3,615,355	(311,830)	1,074,803
6	NET OPERATING LOSS DEDUCTION	12	-	-	-	-	-	-	-
	STATE TAXABLE INCOME		(23,647,583)	(18,718,620)	(9,138,372)	(168,919)	3,615,355	(311,830)	1,074,803
7	STATE NET INCOME TAX @ 9.99%		(2,362,394)	(1,869,990)	(912,923)	(16,875)	361,174	(31,152)	107,373
8	DEFERRED INCOME TAXES	12	<u>1,566,210</u>	<u>1,095,454</u>	<u>315,403</u>	<u>8,411</u>	<u>46,626</u>	<u>99,877</u>	<u>439</u>
9	STATE INCOME TAX		(796,184)	(774,536)	(597,520)	(8,465)	407,800	68,725	107,811
<u>FEDERAL INCOME TAX</u>									
10	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	29,795,392	4,871,374	240,493	5,644,095	4,060,863	1,093,056
11	STATE NET INCOME TAX (LINE 7)		2,362,394	1,869,990	912,923	16,875	(361,174)	31,152	(107,373)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(64,238,144)</u>	<u>(44,936,630)</u>	<u>(12,979,746)</u>	<u>(381,946)</u>	<u>(1,876,475)</u>	<u>(4,046,528)</u>	<u>(16,821)</u>
13	FEDERAL TAXABLE INCOME		(16,170,478)	(13,271,248)	(7,195,448)	(124,578)	3,406,446	45,487	968,862
14	FEDERAL INCOME TAX @ 35%		(5,859,667)	(4,644,937)	(2,518,407)	(43,602)	1,192,256	15,920	339,102
15	DEFERRED INCOME TAXES	12	16,164,641	11,306,035	3,255,235	86,804	481,221	1,030,819	4,526
16	TAX REFUND AMORTIZATION	12	(4,089,420)	(2,860,263)	(823,527)	(21,960)	(121,742)	(260,782)	(1,145)
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(628,368)	(439,500)	(126,541)	(3,374)	(18,707)	(40,071)	(176)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(548,174)</u>	<u>(383,409)</u>	<u>(110,391)</u>	<u>(2,944)</u>	<u>(16,319)</u>	<u>(34,957)</u>	<u>(154)</u>
19	FEDERAL INCOME TAX		5,239,012	2,977,926	(323,631)	14,924	1,516,710	710,929	342,154
20	STATE NET INCOME TAX (LINE 9)		(796,184)	(774,536)	(597,520)	(8,465)	407,800	68,725	107,811
21	TOTAL INCOME TAXES		<u>4,442,828</u>	<u>2,203,391</u>	<u>(921,151)</u>	<u>6,459</u>	<u>1,924,510</u>	<u>779,655</u>	<u>449,965</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**EXHIBIT 111, SCHEDULE 2  
PAGE 12 OF 13  
WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RS/RDS (D)</u>	<u>SGS/SGDS (E)</u>	<u>LGS (F)</u>	<u>SDS (G)</u>	<u>LDS (H)</u>	<u>MDS (I)</u>
1	DESIGN DAY	1	781,900	476,000	181,700	9,300	41,700	73,200	0
2	PERCENT		100.000%	60.877%	23.238%	1.189%	5.333%	9.362%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	32,319,197	23,112,788	8,213,924	931,484	0	0	61,000
4	PERCENT		100.000%	71.514%	25.415%	2.882%	0.000%	0.000%	0.189%
5	THROUGHPUT EXCLUDING MDS	3	71,872,223	32,785,788	13,343,450	931,484	7,023,159	17,788,342	0
6	PERCENT		100.000%	45.617%	18.566%	1.296%	9.772%	24.750%	0.000%
7	GAS PURCHASED EXPENSE	4	150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
8	PERCENT		100.000%	72.118%	25.034%	2.680%	0.000%	0.000%	0.168%
9	COMPOSITE ALLOCATORS 1 & 3	5							
10	PERCENT		100.000%	61.307%	24.120%	0.701%	4.258%	9.614%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	415,347	378,379	36,372	79	416	91	10
12	PERCENT		100.000%	91.099%	8.757%	0.019%	0.100%	0.022%	0.002%
13	CURRENT DIS REVENUE	7	345,846,630	273,183,950	72,662,680	-	-	-	-
14	PERCENT		100.000%	78.990%	21.010%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	32,051,476	-	2,862,902	5,587,447	9,520,329	12,850,848	1,229,950
16	PERCENT		100.000%	0.000%	8.932%	17.433%	29.703%	40.094%	3.837%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	1,962,296	1,502,111	460,185	-	-	-	-
18	PERCENT		100.000%	76.549%	23.451%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	751,992	610,142	124,726	753	7,695	7,653	1,024
20	PERCENT		100.000%	81.137%	16.586%	0.100%	1.023%	1.018%	0.136%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,425,838,257	996,804,548	287,171,219	7,553,200	42,613,952	91,301,454	393,885
22	PERCENT		100.000%	69.910%	20.141%	0.530%	2.989%	6.403%	0.028%
23	GROSS PLANT	12	1,477,108,215	1,033,138,101	297,462,614	7,926,463	43,966,626	94,199,134	415,278
24	PERCENT		100.000%	69.943%	20.138%	0.537%	2.977%	6.377%	0.028%

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS (CONT.)**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**EXHIBIT 111, SCHEDULE 2**  
**PAGE 13 OF 13**  
**WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RS/RDS</u> (D)	<u>SGS/SGDS</u> (E)	<u>LGS</u> (F)	<u>SDS</u> (G)	<u>LDS</u> (H)	<u>MDS</u> (I)
1	MAINS - ACCOUNT 376	13	911,044,198	558,400,590	219,691,426	6,384,896	38,783,006	87,566,889	217,392
2	PERCENT		100.000%	61.292%	24.114%	0.701%	4.257%	9.612%	0.024%
3	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,285,044,803	900,382,251	250,790,187	6,657,889	39,201,844	87,757,610	255,022
4	PERCENT		100.000%	70.066%	19.516%	0.518%	3.051%	6.829%	0.020%
5	DIRECT ASSIGNMENT - SERVICES	15	262,823,185	240,345,517	21,856,197	191,151	295,258	135,062	-
6	PERCENT		100.000%	91.448%	8.316%	0.073%	0.112%	0.051%	0.000%
7	DIRECT ASSIGNMENT - METERS	16	24,235,911	18,173,549	5,739,937	66,820	196,940	55,413	3,252
8	PERCENT		100.000%	74.986%	23.684%	0.276%	0.813%	0.229%	0.013%
9	DIRECT ASSIGNMENT - IND M & R	17	6,712,184	-	4,490,787	397,657	1,309,527	514,212	-
10	PERCENT		100.000%	0.000%	66.905%	5.924%	19.510%	7.661%	0.000%
11	OTHER DISTRIBUTION O & M EXPENSES	18	33,374,478	23,122,475	7,200,106	182,552	961,702	1,901,710	5,933
12	PERCENT		100.000%	69.282%	21.574%	0.547%	2.882%	5.698%	0.018%
13	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	60,329,525	44,134,943	11,225,742	546,795	1,282,732	3,065,498	73,816
14	PERCENT		100.000%	73.156%	18.607%	0.906%	2.126%	5.081%	0.122%
15	MINIMUM SYSTEM MAINS	20							
16	PERCENT		100.000%	82.938%	12.701%	0.329%	1.480%	2.552%	0.000%
17	LARGE CUSTOMER RELATIONS	21	157	-	18	41	-	88	10
18	PERCENT		100.00%	0.000%	11.465%	26.115%	0.000%	56.051%	6.369%
19	AVERAGE - ALLOCATORS 5 & 20	22							
20	PERCENT		100.00%	72.122%	18.411%	0.515%	2.869%	6.083%	0.000%
21	UNBUNDLED UNCOLLECTIBLES	23	1,848,276	1,363,655	484,621	-	-	-	-
22	PERCENT		100.000%	73.780%	26.220%	0.000%	0.000%	0.000%	0.000%
23	LABOR	24	24,202,825	17,247,316	5,012,382	140,021	608,791	1,186,456	7,858
24	PERCENT		100.000%	71.262%	20.710%	0.579%	2.515%	4.902%	0.032%
25	SALES AND CHOICE TRANSPORTATION	25	41,992,196	32,785,788	8,213,924	931,484	-	-	61,000
26	PERCENT		100.000%	78.076%	19.561%	2.218%	0.000%	0.000%	0.145%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2012-2321748

WITNESS: J.E. SKIRTICH

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

TEST YEAR: JUNE 30, 2014

EXHIBIT 111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
 PAGE 1 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		456,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,503,496
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		138,880,661	110,206,629	21,243,304	997,140	1,924,253	4,366,271	143,064
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	32,599,170	6,828,194	168,882	813,329	1,538,884	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		3,688,203	2,831,425	641,214	19,703	67,664	126,465	1,732
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		334,728,827	253,957,699	66,314,108	5,210,855	2,805,246	6,031,619	409,299
7	OPERATING INCOME BEFORE TAXES		121,889,665	82,195,269	23,493,632	959,715	7,306,896	6,839,955	1,094,197
8	INCOME TAXES		36,054,400	22,935,582	7,339,212	322,266	2,744,231	2,262,670	450,439
9	INVESTMENT TAX CREDIT	12	(360,239)	(277,535)	(59,047)	(1,495)	(7,439)	(14,622)	(101)
10	NET INCOME TAXES		35,694,161	22,658,047	7,280,165	320,771	2,736,792	2,248,048	450,338
11	OPERATING INCOME		86,195,504	59,537,222	16,213,466	638,944	4,570,104	4,591,908	643,860
12	RATE BASE [PAGE 10]		1,011,680,660	777,784,065	168,466,915	5,636,040	19,771,328	39,783,380	238,933
13	RATE OF RETURN EARNED ON RATE BASE		8.520%	7.655%	9.624%	11.337%	23.115%	11.542%	269.472%
14	UNITIZED RETURN		1.00	0.90	1.13	1.33	2.71	1.35	31.63

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
 PAGE 2 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RS/RDS (D) \$	SGS/SGDS (E) \$	LGS (F) \$	SDS (G) \$	LDS (H) \$	MDS (I) \$
1	TOTAL REVENUE [PAGE 6]		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,860,564	1,502,338
2	PRODUCTS PURCHASED [PAGE 7]		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		137,753,458	109,305,881	21,033,995	988,653	1,915,772	4,366,110	143,047
4	DEPRECIATION & AMORTIZATION [PAGE 5]		41,961,336	32,599,170	6,828,194	168,882	813,329	1,538,884	12,878
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,688,203</u>	<u>2,831,425</u>	<u>641,214</u>	<u>19,703</u>	<u>67,664</u>	<u>126,465</u>	<u>1,732</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		333,601,624	253,056,951	66,104,798	5,202,368	2,796,765	6,031,459	409,282
7	OPERATING INCOME BEFORE TAXES		45,705,272	21,316,319	9,346,992	386,111	6,733,689	6,829,105	1,093,056
8	INCOME TAXES [PAGE 11]		4,442,828	(2,325,225)	1,469,276	84,258	2,506,387	2,258,168	449,965
9	INVESTMENT TAX CREDIT	12	<u>(360,239)</u>	<u>(277,535)</u>	<u>(59,047)</u>	<u>(1,495)</u>	<u>(7,439)</u>	<u>(14,622)</u>	<u>(101)</u>
10	NET INCOME TAXES		4,082,589	(2,602,760)	1,410,229	82,763	2,498,948	2,243,545	449,864
11	OPERATING INCOME		41,622,683	23,919,079	7,936,763	303,349	4,234,741	4,585,560	643,192
12	RATE BASE [PAGE 10]		1,011,680,660	777,784,065	168,466,915	5,636,040	19,771,328	39,783,380	238,933
13	RATE OF RETURN EARNED ON RATE BASE		4.114%	3.075%	4.711%	5.382%	21.419%	11.526%	269.193%
14	UNITIZED RETURN		1.00	0.75	1.15	1.31	5.21	2.80	65.43

COLUMBIA GAS OF PENNSYLVANIA, INC.  
GROSS PLANT (Accounts 101 & 106)  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 3 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	13,197,924	10,167,417	2,161,556	53,716	273,593	537,947	3,695
2	350-362	UNDERGROUND STORAGE PLANT	25	6,014,913	4,696,203	1,176,577	133,411	-	-	8,722
DISTRIBUTION PLANT										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	188,844	136,198	34,768	973	5,418	11,487	-
4	374.20	LAND - OTHER DISTRIBUTION	22	480,964	346,881	88,550	2,477	13,799	29,257	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	68,776	17,557	491	2,736	5,801	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	1,783,038	1,285,963	328,275	9,183	51,155	108,462	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	10	2	-	-	1	-
9	374.50	RIGHTS OF WAY	22	3,231,844	2,330,870	595,015	16,644	92,722	196,593	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	22	813,126	586,443	149,705	4,168	23,329	49,463	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,894	739	21	115	244	-
13	375.40	M & R STRUCTURES - REGULATING	22	2,714,399	1,957,679	499,748	13,979	77,878	165,117	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,692	(0)	58,671	5,195	17,109	6,718	-
15	375.70	M & R STRUCTURES - OTHER	11	4,150,247	3,197,268	679,728	16,892	86,035	169,164	1,162
16	375.71	M & R STRUCTURES - OTHER LEASED	11	1,031,960	785,001	169,014	4,200	21,393	42,063	289
17	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	11,911	3,041	85	474	1,005	-
18	378.00	MAINS	22	811,843,757	585,517,955	149,468,554	4,180,995	23,291,797	49,384,456	-
19	378.00	DIRECT - MAINS		98,881	-	-	-	-	-	98,881
20	376.08	MAINS-CSL REPLACEMENTS	22	23,059,830	16,631,211	4,245,545	118,758	661,587	1,402,729	-
21	376.30	MAINS-BARE STEEL	22	75,183,814	54,224,071	13,842,092	387,197	2,157,024	4,573,431	-
22	376.30	DIRECT - MAINS-BARE STEEL		118,511	-	-	-	-	-	118,511
23	376.80	MAINS-CAST IRON	22	739,405	533,274	136,132	3,808	21,214	44,978	-
24	378.10	M & R EQUIP - GENERAL	22	58,867	42,456	10,838	303	1,689	3,581	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	22	18,916,204	13,642,745	3,482,662	87,419	542,706	1,150,673	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	486,508	350,878	89,571	2,506	13,958	29,594	-
28	379.10	M & R EQUIP - CITY GATE	22	147,820	106,611	27,215	761	4,241	8,992	-
29	379.11	M & R EQUIP - EXCHANGE GAS	22	5,974	4,308	1,100	31	171	363	-
30	380.00	SERVICES	15	373,962,974	341,981,861	31,098,761	272,993	418,839	190,721	-
31	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	34,301,875	25,721,261	8,124,058	94,673	278,874	78,551	4,459
34	381.10	AUTOMATIC METER READING	16	20,548,041	15,407,948	4,866,598	58,713	167,056	47,055	2,671
35	382.00	METER INSTALLATIONS	16	35,468,816	26,596,292	8,400,435	97,894	288,362	81,224	4,611
36	383.00	HOUSE REGULATORS	16	10,741,363	8,054,411	2,543,984	29,646	87,327	24,598	1,396
37	384.00	HOUSE REG INSTALLATIONS	16	3,864,772	2,897,999	915,333	10,667	31,421	8,850	502
38	385.00	IND M&R EQUIPMENT	17	5,355,556	-	3,583,135	317,263	1,044,869	410,289	-
39	385.00	DIRECT - IND M&R EQUIPMENT		122,848	-	-	-	-	-	122,848
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,356,628	-	907,652	80,367	264,678	103,931	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	12,791	2,719	68	344	677	5
42	387.20	OTHER EQUIP ODORIZATION	11	121,943	93,942	19,972	496	2,528	4,970	34
43	387.42	OTHER EQUIP RADIO	11	130,407	100,463	21,358	531	2,703	5,315	37
44	387.44	OTHER EQUIP COMMUNICATION	11	664,599	511,894	108,848	2,705	13,777	27,089	186
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	259,438	189,894	42,490	1,056	5,378	10,575	73
46		TOTAL DISTRIBUTION PLANT		1,432,213,452	1,103,352,027	234,563,862	5,831,175	29,692,701	58,378,018	395,670
47	389-398	GENERAL PLANT	11	25,681,927	19,784,843	4,206,186	104,525	532,386	1,046,795	7,191
48		TOTAL GROSS PLANT		1,477,108,215	1,138,000,480	242,108,181	6,122,826	30,498,680	59,962,760	415,278

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION RESERVE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 4 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	4,670,206	3,597,833	764,886	19,008	96,813	190,358	1,308
2	350-362	UNDERGROUND STORAGE PLANT	25	1,332,255	1,040,171	260,602	29,549	-	-	1,932
<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	(24,311)	(17,534)	(4,476)	(125)	(698)	(1,479)	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	635,353	458,229	116,975	3,272	18,228	38,649	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	22	1,495,661	1,078,701	275,366	7,703	42,911	90,981	-
10	374.50	DIRECT - RIGHTS OF WAY		664	-	-	-	-	-	664
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	789,197	569,185	145,299	4,064	22,642	48,007	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	71,206	-	47,640	4,218	13,892	5,455	-
15	375.70	M & R STRUCTURES - OTHER	11	2,143,906	1,651,622	351,129	8,728	44,443	87,386	600
16	375.71	M & R STRUCTURES - OTHER LEASED	11	971,923	748,750	159,182	3,956	20,148	39,616	272
17	375.80	M & R STRUCTURES - COMMUNICATION	22	5,681	4,097	1,046	29	163	346	-
18	376.00	MAINS	22	121,479,094	87,613,152	22,365,516	625,617	3,485,235	7,389,573	-
19	376.00	DIRECT - MAINS		58,002	-	-	-	-	-	58,002
20	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	22	45,736,016	32,985,729	8,420,458	235,541	1,312,166	2,782,122	-
22	376.30	DIRECT - MAINS-BARE STEEL		96,966	-	-	-	-	-	96,966
23	376.80	MAINS-CAST IRON	22	12,008	8,661	2,211	62	345	730	-
24	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	22	6,461,419	4,660,105	1,189,612	33,276	185,378	393,048	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		870	-	-	-	-	-	870
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	22	94,719	68,313	17,439	488	2,718	5,762	-
29	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
30	380.00	SERVICES	15	101,680,586	92,984,863	8,455,758	74,227	113,882	51,857	-
31	380.00	DIRECT - SERVICES		21,869	-	-	-	-	-	21,869
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	14,998,136	11,246,352	3,552,159	41,395	121,935	34,346	1,950
34	381.10	AUTOMATIC METER READING	16	4,440,562	3,329,755	1,051,703	12,256	36,102	10,169	577
35	382.00	METER INSTALLATIONS	16	10,435,222	7,624,851	2,471,478	28,801	84,838	23,897	1,357
36	383.00	HOUSE REGULATORS	16	2,868,259	2,150,764	679,319	7,916	23,319	6,568	373
37	384.00	HOUSE REG INSTALLATIONS	16	2,788,621	2,091,048	680,457	7,697	22,672	6,386	363
38	385.00	IND M&R EQUIPMENT	17	3,181,978	-	2,128,902	188,500	620,804	243,771	-
39	385.00	DIRECT - IND M&R EQUIPMENT		44,342	-	-	-	-	-	44,342
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	73,950	0	49,476	4,381	14,428	5,665	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	545,616	420,332	89,361	2,221	11,311	22,239	153
46		TOTAL DISTRIBUTION PLANT		321,107,516	249,876,975	52,226,008	1,294,220	8,196,881	11,285,094	228,358
47	389-398	GENERAL PLANT	11	15,890,423	12,241,664	2,602,534	64,674	329,409	647,694	4,449
48		TOTAL DEPRECIATION RESERVE		343,000,400	266,756,644	55,854,030	1,407,452	8,623,083	12,123,145	236,047

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 5 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	301-305	INTANGIBLE PLANT	11	1,756,935	1,353,508	287,751	7,151	36,421	71,513	492
2	350-362	UNDERGROUND STORAGE PLANT	25	163,868	127,942	32,054	3,635	-	-	238
<b>DISTRIBUTION PLANT</b>										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	35,574	25,657	6,550	183	1,021	2,164	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.60	RIGHTS OF WAY	22	43,000	31,013	7,917	222	1,234	2,616	-
10	374.50	DIRECT - RIGHTS OF WAY		16	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	81,608	58,857	15,025	420	2,341	4,964	-
14	375.60	M & R STRUCTURES - DIST. IND. M & R	17	973	0	651	58	190	75	-
15	375.70	M & R STRUCTURES - OTHER	11	181,680	124,555	26,480	658	3,352	6,590	45
16	375.71	M & R STRUCTURES - OTHER LEASED	11	182,501	140,595	29,890	743	3,783	7,439	51
17	375.80	M & R STRUCTURES - COMMUNICATION	22	342	247	63	2	10	21	-
18	376.00	MAINS	22	16,635,509	11,997,862	3,062,764	85,673	477,273	1,011,938	-
19	376.00	DIRECT - MAINS		1,641	-	-	-	-	-	1,641
20	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
21	376.30	MAINS-BARE STEEL	22	1,725,309	1,244,328	317,647	8,885	49,499	104,951	-
22	376.30	DIRECT - MAINS-BARE STEEL		2,501	-	-	-	-	-	2,501
23	376.80	MAINS-CAST IRON	22	409	295	75	2	12	25	-
24	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
25	378.20	M & R EQUIP - GENERAL - REGULATING	22	563,688	406,543	103,781	2,903	16,172	34,289	-
26	378.20	DIRECT - M & R EQUIP-GEN-REG		29	-	-	-	-	-	29
27	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
28	379.10	M & R EQUIP - CITY GATE	22	5,023	3,623	925	26	144	306	-
29	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
30	380.00	SERVICES	15	10,309,953	9,428,246	857,376	7,528	11,547	5,258	-
31	380.00	DIRECT - SERVICES		963	-	-	-	-	-	963
32	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
33	381.00	METERS	16	835,931	626,823	197,882	2,307	6,796	1,914	109
34	381.10	AUTOMATIC METER READING	16	1,778,260	1,333,428	421,163	4,908	14,457	4,072	231
35	382.00	METER INSTALLATIONS	16	707,167	530,269	167,485	1,952	5,749	1,619	92
36	383.00	HOUSE REGULATORS	16	284,993	213,702	67,498	787	2,317	653	37
37	384.00	HOUSE REG INSTALLATIONS	16	72,465	54,338	17,163	200	589	166	9
38	385.00	IND M&R EQUIPMENT	17	245,096	0	163,982	14,520	47,818	18,777	-
39	385.00	DIRECT - IND M&R EQUIPMENT		4,644	-	-	-	-	-	4,644
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	4,212	-	2,818	250	822	323	-
41	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
42	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
43	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
44	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
45	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	49,407	38,062	8,092	201	1,024	2,014	14
46		TOTAL DISTRIBUTION PLANT		33,732,894	26,258,442	5,475,324	132,424	646,150	1,210,172	10,382
47	389-398	GENERAL PLANT	11	1,443,308	1,111,896	236,385	5,874	29,920	58,829	404
48		NET DEPRECIATION & AMORTIZATION EXPENSE		37,097,005	28,851,787	6,031,514	149,084	712,491	1,340,614	11,516
49		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,864,331	3,747,383	796,680	19,798	100,838	198,270	1,362
50		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		41,961,336	32,599,170	6,828,194	168,882	813,329	1,538,884	12,878

COLUMBIA GAS TRANSPORTATION SYSTEMS, INC.  
 OPERATING REVENUE @ PROPOSED & CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
 PAGE 6 OF 13  
 WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDs (I) \$	MDS (J) \$
<b>PROPOSED OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
1	480/481	SALES BASE REVENUE		192,284,674	157,005,586	33,128,598	2,130,998	-	-	19,492
2		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,276	1,363,655	484,621	-	-	-	-
5		GAS PROCUREMENT REVENUE	2	465,287	332,745	118,253	13,410	-	-	879
6		GAS COST REVENUE		141,900,650	102,129,786	35,494,009	4,025,130	-	-	251,625
7		TOTAL SALES REVENUE		344,807,834	269,140,819	69,225,481	6,169,538	-	-	271,996
<b>TRANSPORTATION REVENUE</b>										
8	489.00	TRANSPORTATION BASE REVENUE		94,941,706	67,083,116	18,245,424	-	9,900,113	9,482,046	221,008
9		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
10		STAS REVENUE		-	-	-	-	-	-	-
11		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,198
12		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
13		TOTAL TRANSPORTATION REVENUE		110,401,868	85,822,829	20,384,957	-	10,102,017	12,861,859	1,230,206
<b>MISCELLANEOUS REVENUE</b>										
14	487.00	FORFEITED DISCOUNTS	10	944,367	766,231	156,633	944	9,661	9,614	1,284
15	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
16	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
17	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
18		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
19		TOTAL PROPOSED OPERATING REVENUE		456,618,492	336,152,969	89,807,740	6,170,570	10,112,142	12,871,575	1,603,486
<b>CURRENT OPERATING REVENUE</b>										
<b>SALES REVENUE</b>										
20	480/481	SALES BASE REVENUE		138,032,974	112,543,257	23,906,093	1,564,132	-	-	19,492
21		USP REVENUE		8,309,047	8,309,047	-	-	-	-	-
22		STAS REVENUE		(181,366)	(151,797)	(27,731)	(1,815)	-	-	(23)
23		UNBUNDLED UNCOLLECTIBLES REVENUE		1,848,276	1,363,655	484,621	-	-	-	-
24		GAS COST REVENUE		141,900,550	102,129,786	35,494,009	4,025,130	-	-	251,625
25		TOTAL SALES REVENUE		289,909,481	224,193,948	59,856,992	5,587,447	-	-	271,094
<b>TRANSPORTATION REVENUE</b>										
26	489.00	TRANSPORTATION BASE REVENUE		72,604,033	40,288,371	13,273,361	-	9,329,247	9,482,046	221,008
27		USP REVENUE		2,549,024	2,549,024	-	-	-	-	-
28		STAS REVENUE		(75,570)	(38,083)	(15,398)	-	(10,822)	(11,011)	(256)
29		FLEX REVENUE		4,613,061	-	32,146	-	201,904	3,369,813	1,009,198
30		GAS COST REVENUE		8,298,077	6,190,690	2,107,387	-	-	-	-
31		TOTAL TRANSPORTATION REVENUE		87,988,625	48,990,002	15,397,496	-	9,520,329	12,660,848	1,229,950
<b>MISCELLANEOUS REVENUE</b>										
32	487.00	FORFEITED DISCOUNTS	10	944,367	766,231	156,633	944	9,661	9,614	1,284
33	488.00	MISCELLANEOUS REVENUE	6	146,687	133,632	12,845	28	147	32	3
34	493.00	RENTS	6	173,011	157,613	15,151	33	173	38	4
35	495.00	OTHER	6	144,725	131,845	12,674	28	145	32	3
36		TOTAL MISCELLANEOUS REVENUE		1,408,790	1,189,320	197,302	1,033	10,125	9,716	1,294
37		TOTAL CURRENT OPERATING REVENUE		379,306,896	274,373,270	75,451,790	5,588,480	9,530,454	12,660,564	1,502,338

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 PRODUCTION & DISTRIBUTION O&M EXPENSES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3

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WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
2	807.00	PURCHASED GAS EXPENSE	4	1,036,138	747,242	259,387	27,769	-	-	1,741
3	807.00	GAS PROCUREMENT EXPENSE	4	465,287	335,556	116,480	12,470	-	-	782
4		TOTAL PURCHASED GAS		<u>151,700,052</u>	<u>109,403,274</u>	<u>37,977,263</u>	<u>4,065,368</u>	-	-	<u>254,147</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	10,754	8,396	2,104	239	-	-	16
6	817.00	LINES	25	37,625	29,376	7,360	835	-	-	55
7	818.00	COMPRESSOR STATION	25	150,458	117,472	29,431	3,337	-	-	218
8	820.00	M & R	25	15,840	12,367	3,099	351	-	-	23
9	821.00	PURIFICATION	25	3,082	2,406	603	68	-	-	5
10	823.00	GAS LOSSES	25	2,052	1,602	401	46	-	-	3
11	825.00	STORAGE WELL ROYALTIES	25	5,977	4,667	1,169	133	-	-	9
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>225,787</u>	<u>176,285</u>	<u>44,166</u>	<u>5,008</u>	-	-	<u>328</u>
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	7,823	6,108	1,530	174	-	-	11
14	834.00	COMPRESSOR STATION	25	6,230	4,865	1,219	138	-	-	9
15	836.00	PURIFICATION	25	6,789	5,301	1,328	151	-	-	10
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		<u>20,843</u>	<u>16,273</u>	<u>4,077</u>	<u>462</u>	-	-	<u>30</u>
17		TOTAL UNDERGROUND STORAGE		<u>246,630</u>	<u>192,559</u>	<u>48,243</u>	<u>5,470</u>	-	-	<u>358</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	4,666,895	3,524,719	853,015	20,534	97,025	170,762	840
19	871.00	LOAD DISPATCHING	13	124,644	89,873	22,943	642	3,575	7,581	30
20	874.00	MAINS & SERVICES	14	10,868,086	8,447,980	1,681,293	41,951	224,535	470,153	2,174
21	875.00	M & R - GENERAL	13	590,194	425,554	108,637	3,040	16,927	35,896	142
22	876.00	M & R - INDUSTRIAL	17	245,982	-	164,574	14,572	47,991	18,845	-
23	878.00	METERS & HOUSE REGULATORS	16	2,455,745	1,841,440	581,619	6,778	19,965	5,624	319
24	879.00	CUSTOMER INSTALLATIONS	16	4,813,089	3,609,095	1,139,932	13,284	39,130	11,022	626
25	880.00	OTHER	18	4,881,051	3,686,463	892,159	21,477	101,477	178,598	879
26	881.00	RENTS	18	273,398	206,487	49,972	1,203	5,684	10,004	49
27		TOTAL DISTRIBUTION OPERATIONS		<u>28,919,083</u>	<u>21,831,611</u>	<u>5,494,143</u>	<u>123,480</u>	<u>556,309</u>	<u>908,483</u>	<u>5,058</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	51,399	38,820	9,395	226	1,069	1,881	9
29	886.00	STRUCTURES AND IMPROVEMENTS	13	52,374	37,764	9,641	270	1,502	3,185	13
30	887.00	MAINS	13	10,193,632	7,350,017	1,876,342	52,497	292,353	619,977	2,447
31	889.00	M & R - GENERAL	13	609,180	439,243	112,132	3,137	17,471	37,050	146
32	890.00	M & R - INDUSTRIAL	17	127,109	-	85,042	7,530	24,799	9,738	-
33	892.00	SERVICES	15	3,008,381	2,751,104	250,177	2,196	3,369	1,534	-
34	893.00	METERS & HOUSE REGULATORS	16	286,063	214,505	67,751	790	2,326	655	37
35	894.00	OTHER EQUIPMENT	18	796,193	601,333	145,528	3,503	16,553	29,133	143
36		TOTAL DISTRIBUTION MAINTENANCE		<u>15,124,330</u>	<u>11,432,784</u>	<u>2,556,007</u>	<u>70,149</u>	<u>359,442</u>	<u>703,153</u>	<u>2,795</u>
37		TOTAL DISTRIBUTION		<u>44,043,414</u>	<u>33,264,394</u>	<u>8,050,150</u>	<u>193,629</u>	<u>915,751</u>	<u>1,611,636</u>	<u>7,853</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OTHER O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 8 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	2,126,147	1,936,920	186,187	404	2,126	468	43
3	903.00	COLLECTING-DELINQUENT ACCTS	6	1,072,108	976,690	93,885	204	1,072	236	21
4	903.00	COLLECTING-CURRENT ACCTS	6	7,959	7,251	697	2	8	2	0
5	903.00	BILLING & ACCOUNTING	6	5,797,611	5,281,623	507,697	1,102	5,798	1,276	116
6	903.00	RENDERING BILLS	6	2,484,720	2,263,580	217,587	472	2,485	547	50
7	904.00	UNCOLLECTIBLES-DIS REVENUE	7	3,037,943	2,399,671	638,272	-	-	-	-
8	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	38,961	-	3,480	6,792	11,573	15,621	1,495
9	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,848,276	1,363,658	484,618	-	-	-	-
10	904.00	DIRECT USP UNCOLLECTIBLES		8,469,295	8,469,295	-	-	-	-	-
11	905.00	MISCELLANEOUS	6	17,448	15,895	1,528	3	17	4	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	4,212	3,837	369	1	4	1	-
13		TOTAL CUSTOMER ACCOUNTS		<u>24,904,680</u>	<u>22,718,421</u>	<u>2,134,318</u>	<u>8,979</u>	<u>23,083</u>	<u>18,154</u>	<u>1,725</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>										
14	907.00	SUPERVISION	6	-	-	-	-	-	-	-
15	908.00	CUSTOMER ASSISTANCE	6	613,463	558,877	53,721	117	614	135	-
16	908.00	DIRECT USP/LIURP/HEEP		2,388,776	2,388,776	-	-	-	-	-
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	38,185	34,786	3,344	7	38	8	1
18	910.00	MISCELLANEOUS	6	600,792	547,321	52,611	114	601	132	12
19	910.00	LARGE CUSTOMER RELATIONS	21	986,406	0	113,091	257,600	-	552,890	62,824
20	921.00	OFFICE SUPPLIES & EXPENSES	6	9,085	8,277	796	2	9	2	-
21	931.00	RENTS - GENERAL	6	140	128	12	-	-	-	-
22		TOTAL CUST SERVICE & INFORMATION		<u>4,636,846</u>	<u>3,538,165</u>	<u>223,575</u>	<u>257,840</u>	<u>1,262</u>	<u>553,168</u>	<u>62,837</u>
<u>SALES EXPENSES</u>										
23	912.00	DEMONSTRATION	6	650,917	592,985	57,001	124	651	143	13
24	913.00	ADVERTISING	6	128,865	117,396	11,285	25	129	28	3
25		TOTAL SALES		<u>779,782</u>	<u>710,381</u>	<u>68,286</u>	<u>148</u>	<u>780</u>	<u>172</u>	<u>16</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
26	920.00	SALARIES	19	3,908,071	3,037,196	633,147	32,359	60,184	140,417	4,768
27	921.00	OFFICE SUPPLIES & EXPENSES	19	2,016,774	1,567,356	326,738	16,699	31,058	72,463	2,461
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
29	923.00	OUTSIDE SERVICES EMPLOYED	19	41,245,654	32,054,472	6,882,208	341,514	635,183	1,481,956	50,320
30	924.00	PROPERTY INSURANCE	19	157,493	122,397	25,515	1,304	2,425	5,659	192
31	925.00	INJURIES AND DAMAGES	19	3,725,912	2,895,630	603,635	30,851	57,379	133,872	4,546
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	8,294,725	6,340,819	1,490,977	40,644	153,370	266,261	2,654
33	928.00	REGULATORY COMMISSION EXPENSES	19	1,428,131	1,109,886	231,372	11,825	21,993	51,313	1,742
34	930.00	MISCELLANEOUS GENERAL	19	588,725	441,990	92,139	4,709	8,758	20,434	694
35	931.00	RENTS-GENERAL	19	295,199	229,417	47,825	2,444	4,546	10,607	360
36		TOTAL ADMINISTRATIVE & GENERAL		<u>61,640,682</u>	<u>47,799,164</u>	<u>10,133,555</u>	<u>482,349</u>	<u>974,897</u>	<u>2,182,981</u>	<u>67,736</u>
37		TOTAL O & M EXPENSES		<u>287,952,086</u>	<u>217,626,357</u>	<u>58,635,391</u>	<u>5,013,783</u>	<u>1,915,772</u>	<u>4,366,110</u>	<u>394,672</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 9 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RS/RDS (E)	SGS/SGDS (F)	LGS (G)	SDS (H)	LDS (I)	MDS (J)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL UNEMPLOYMENT	24	45,196	34,550	8,124	222	836	1,451	15
2	408.00	FICA	24	2,190,869	1,674,788	393,809	10,735	40,509	70,327	701
3		TOTAL FEDERAL TAXES		<u>2,236,065</u>	<u>1,709,337</u>	<u>401,933</u>	<u>10,957</u>	<u>41,345</u>	<u>71,778</u>	<u>716</u>
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	642,142	494,693	105,170	2,614	13,312	26,174	180
5	408.00	PA STATE UNEMPLOYMENT	24	161,920	123,778	29,105	793	2,994	5,198	52
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	6,251	4,816	1,024	25	130	255	2
8	408.00	STATE SALES AND USE TAX	19	614,394	477,482	99,538	5,087	9,462	22,075	750
9	408.00	OTHER	19	27,431	21,318	4,444	227	422	986	34
10		TOTAL STATE TAXES		<u>1,452,138</u>	<u>1,122,087</u>	<u>239,281</u>	<u>8,747</u>	<u>26,319</u>	<u>54,687</u>	<u>1,017</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,688,203</u>	<u>2,831,425</u>	<u>641,214</u>	<u>19,703</u>	<u>67,664</u>	<u>126,465</u>	<u>1,732</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RATE BASE  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20

EXHIBIT 111, SCHEDULE 3  
PAGE 10 OF 13  
WITNESS: J.E. SKIRTICH

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RS/RDS (E) \$	SGS/SGDS (F) \$	LGS (G) \$	SDS (H) \$	LDS (I) \$	MDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,477,108,215	1,138,000,490	242,108,181	6,122,826	30,498,680	59,982,760	415,278
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,990	2,962,976	742,338	84,173	-	-	5,503
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(343,000,400)	(266,756,644)	(55,854,030)	(1,407,452)	(6,623,083)	(12,123,145)	(236,047)
4	117.00	GAS LOST-UNDERGROUND STORAGE	1	<u>(163,458)</u>	<u>(99,510)</u>	<u>(37,984)</u>	<u>(1,944)</u>	<u>(8,717)</u>	<u>(15,303)</u>	<u>-</u>
5		NET PLANT		1,137,739,347	874,107,313	186,958,505	4,797,604	23,866,880	47,824,313	184,734
<u>WORKING CAPITAL</u>										
6	164.00	MATERIALS & SUPPLIES	11	663,015	510,774	108,589	2,699	13,744	27,025	186
7	164.00	GAS STORED UNDERGROUND - FSS	25	74,526,147	58,187,035	14,578,060	1,652,990	-	-	108,063
8	165.00	PREPAYMENTS	19	1,651,928	1,283,812	267,629	13,678	25,440	59,354	2,015
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		76,841,090	59,981,620	14,954,277	1,669,366	39,184	86,378	110,264
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	3,351,427	2,582,006	549,332	13,908	69,207	136,034	938
13	282.00	ACCUMULATED DEF INCOME TAX	12	(203,338,966)	(156,656,406)	(33,329,290)	(843,857)	(4,198,950)	(8,253,529)	(56,935)
14	283.00	ACCUMULATED DEF INCOME TAX	12	<u>(23,454)</u>	<u>(18,070)</u>	<u>(3,844)</u>	<u>(97)</u>	<u>(484)</u>	<u>(952)</u>	<u>(7)</u>
15		TOTAL DEFERRED INCOME TAXES		(200,010,993)	(154,092,469)	(32,783,802)	(830,046)	(4,130,227)	(8,118,446)	(56,003)
16	235.00	CUSTOMER DEPOSITS	9	(2,671,287)	(2,044,844)	(626,444)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	<u>(217,497)</u>	<u>(167,555)</u>	<u>(35,622)</u>	<u>(885)</u>	<u>(4,509)</u>	<u>(8,865)</u>	<u>(61)</u>
18		RATE BASE		<u>1,011,680,660</u>	<u>777,784,065</u>	<u>168,466,915</u>	<u>5,636,040</u>	<u>19,771,328</u>	<u>39,783,380</u>	<u>238,933</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**STATE/FEDERAL INCOME TAXES**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**EXHIBIT 111, SCHEDULE 3**

**PAGE 11 OF 13**

**WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RS/RDS</u> (D) \$	<u>SGS/SGDS</u> (E) \$	<u>LGS</u> (F) \$	<u>SDS</u> (G) \$	<u>LDS</u> (H) \$	<u>MDS</u> (I) \$
<u>STATE INCOME TAX</u>									
1	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	21,316,319	9,346,992	386,111	6,733,689	6,829,105	1,093,056
2	STATUTORY ADJUSTMENTS	12	(37,630,943)	(28,991,631)	(6,168,088)	(156,168)	(777,079)	(1,527,440)	(10,537)
3	INTEREST ON DEBT		(26,607,201)	(20,455,721)	(4,430,680)	(148,228)	(519,986)	(1,046,303)	(6,284)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(5,114,711)</u>	<u>(3,940,476)</u>	<u>(838,352)</u>	<u>(21,226)</u>	<u>(105,619)</u>	<u>(207,606)</u>	<u>(1,432)</u>
5	STATE TAXABLE INCOME		(23,647,583)	(32,071,508)	(2,090,128)	60,489	5,331,005	4,047,756	1,074,803
6	NET OPERATING LOSS DEDUCTION	12	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	STATE TAXABLE INCOME		(23,647,583)	(32,071,508)	(2,090,128)	60,489	5,331,005	4,047,756	1,074,803
7	STATE NET INCOME TAX @ 9.99%		(2,362,394)	(3,203,944)	(208,804)	6,043	532,567	404,371	107,373
8	DEFERRED INCOME TAXES	12	<u>1,566,210</u>	<u>1,206,640</u>	<u>256,718</u>	<u>6,500</u>	<u>32,342</u>	<u>63,573</u>	<u>439</u>
9	STATE INCOME TAX		(796,184)	(1,997,304)	47,914	12,543	564,910	467,943	107,811
<u>FEDERAL INCOME TAX</u>									
10	OPERATING INCOME BEFORE TAXES [PAGE 2]		45,705,272	21,316,319	9,346,992	386,111	6,733,689	6,829,105	1,093,056
11	STATE NET INCOME TAX (LINE 7)		2,362,394	3,203,944	208,804	(6,043)	(532,567)	(404,371)	(107,373)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(64,238,144)</u>	<u>(49,447,352)</u>	<u>(10,598,768)</u>	<u>(304,396)</u>	<u>(1,297,065)</u>	<u>(2,573,743)</u>	<u>(16,821)</u>
13	FEDERAL TAXABLE INCOME		(16,170,478)	(24,927,089)	(1,042,972)	75,672	4,904,057	3,850,991	968,862
14	FEDERAL INCOME TAX @ 35%		(5,659,667)	(8,724,481)	(365,040)	26,485	1,716,420	1,347,847	339,102
15	DEFERRED INCOME TAXES	12	16,164,641	12,453,563	2,649,546	67,083	333,800	656,123	4,526
16	TAX REFUND AMORTIZATION	12	(4,089,420)	(3,150,571)	(670,297)	(16,971)	(84,447)	(165,990)	(1,145)
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(628,368)	(484,107)	(102,996)	(2,608)	(12,976)	(25,506)	(176)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(548,174)</u>	<u>(422,324)</u>	<u>(89,851)</u>	<u>(2,275)</u>	<u>(11,320)</u>	<u>(22,250)</u>	<u>(154)</u>
19	FEDERAL INCOME TAX		5,239,012	(327,921)	1,421,362	71,715	1,941,478	1,790,224	342,154
20	STATE NET INCOME TAX (LINE 9)		<u>(796,184)</u>	<u>(1,997,304)</u>	<u>47,914</u>	<u>12,543</u>	<u>564,910</u>	<u>467,943</u>	<u>107,811</u>
21	TOTAL INCOME TAXES		<u>4,442,828</u>	<u>(2,325,225)</u>	<u>1,469,276</u>	<u>84,258</u>	<u>2,506,387</u>	<u>2,258,168</u>	<u>449,965</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE**  
**AVERAGE STUDY- ALLOCATORS 5 & 20**

**EXHIBIT 111, SCHEDULE 3**  
**PAGE 12 OF 13**  
**WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RS/RDS</u> (D)	<u>SGS/SGDS</u> (E)	<u>LGS</u> (F)	<u>SDS</u> (G)	<u>LDS</u> (H)	<u>MDS</u> (I)
1	DESIGN DAY	1	781,900	476,000	181,700	9,300	41,700	73,200	0
2	PERCENT		100.000%	60.877%	23.238%	1.189%	5.333%	9.362%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	32,319,197	23,112,788	8,213,924	931,484	0	0	61,000
4	PERCENT		100.000%	71.514%	25.415%	2.882%	0.000%	0.000%	0.189%
5	THROUGHPUT EXCLUDING MDS	3	71,872,223	32,785,788	13,343,450	931,484	7,023,159	17,788,342	0
6	PERCENT		100.000%	45.617%	18.566%	1.296%	9.772%	24.750%	0.000%
7	GAS PURCHASED EXPENSE	4	150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
8	PERCENT		100.000%	72.118%	25.034%	2.680%	0.000%	0.000%	0.168%
9	COMPOSITE ALLOCATORS 1 & 3	5							
10	PERCENT		100.000%	61.307%	24.120%	0.701%	4.258%	9.614%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	415,347	378,379	36,372	79	416	91	10
12	PERCENT		100.000%	91.099%	8.757%	0.019%	0.100%	0.022%	0.002%
13	CURRENT DIS REVENUE	7	345,846,630	273,183,950	72,662,680	-	-	-	-
14	PERCENT		100.000%	78.990%	21.010%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	32,051,476	-	2,862,902	5,587,447	9,520,329	12,850,848	1,229,950
16	PERCENT		100.000%	0.000%	8.932%	17.433%	29.703%	40.094%	3.837%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	1,962,296	1,502,111	460,185	-	-	-	-
18	PERCENT		100.000%	76.549%	23.451%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	751,992	610,142	124,726	753	7,695	7,653	1,024
20	PERCENT		100.000%	81.137%	16.586%	0.100%	1.023%	1.018%	0.136%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,425,838,257	1,098,440,705	233,519,733	5,805,227	29,560,543	58,118,164	393,885
22	PERCENT		100.000%	77.038%	16.378%	0.407%	2.073%	4.076%	0.028%
23	GROSS PLANT	12	1,477,108,215	1,138,000,490	242,108,181	6,122,826	30,498,680	59,962,760	415,278
24	PERCENT		100.000%	77.042%	16.391%	0.415%	2.065%	4.059%	0.028%

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS (CONT.)**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**EXHIBIT 111, SCHEDULE 3  
PAGE 13 OF 13  
WITNESS: J.E. SKIRTICH**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RS/RDS (D)</u>	<u>SGS/SGDS (E)</u>	<u>LGS (F)</u>	<u>SDS (G)</u>	<u>LDS (H)</u>	<u>MDS (I)</u>
1	MAINS - ACCOUNT 376	13	911,044,198	656,906,510	167,692,323	4,690,758	26,131,621	55,405,595	217,392
2	PERCENT		100.000%	72.105%	18.407%	0.515%	2.868%	6.082%	0.024%
3	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,285,044,803	998,888,170	198,791,084	4,963,751	26,550,460	55,596,316	255,022
4	PERCENT		100.000%	77.732%	15.470%	0.386%	2.066%	4.326%	0.020%
5	DIRECT ASSIGNMENT - SERVICES	15	262,823,185	240,345,517	21,856,197	191,151	295,258	135,062	-
6	PERCENT		100.000%	91.448%	8.316%	0.073%	0.112%	0.051%	0.000%
7	DIRECT ASSIGNMENT - METERS	16	24,235,911	18,173,549	5,739,937	66,820	196,940	55,413	3,252
8	PERCENT		100.000%	74.986%	23.684%	0.276%	0.813%	0.229%	0.013%
9	DIRECT ASSIGNMENT - IND M & R	17	6,712,184	-	4,490,787	397,657	1,309,527	514,212	-
10	PERCENT		100.000%	0.000%	66.905%	5.924%	19.510%	7.661%	0.000%
11	OTHER DISTRIBUTION O & M EXPENSES	18	33,374,478	25,206,574	6,100,082	146,686	693,944	1,221,260	5,933
12	PERCENT		100.000%	75.528%	18.278%	0.440%	2.079%	3.659%	0.018%
13	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	60,329,525	46,885,317	9,774,070	499,513	929,302	2,167,508	73,816
14	PERCENT		100.000%	77.715%	16.201%	0.828%	1.540%	3.593%	0.122%
15	MINIMUM SYSTEM MAINS	20							
16	PERCENT		100.000%	82.938%	12.701%	0.329%	1.480%	2.552%	0.000%
17	LARGE CUSTOMER RELATIONS	21	157	-	18	41	-	88	10
18	PERCENT		100.00%	0.000%	11.465%	26.115%	0.000%	56.051%	6.369%
19	AVERAGE - ALLOCATORS 5 & 20	22							
20	PERCENT		100.00%	72.122%	18.411%	0.515%	2.869%	6.083%	0.000%
21	UNBUNDLED UNCOLLECTIBLES	23	1,848,276	1,363,655	484,621	-	-	-	-
22	PERCENT		100.000%	73.780%	26.220%	0.000%	0.000%	0.000%	0.000%
23	LABOR	24	24,202,825	18,501,391	4,350,463	118,476	447,627	777,009	7,858
24	PERCENT		100.000%	76.443%	17.975%	0.490%	1.849%	3.210%	0.032%
25	SALES AND CHOICE TRANSPORTATION	25	41,992,196	32,785,788	8,213,924	931,484	-	-	61,000
26	PERCENT		100.000%	78.076%	19.561%	2.218%	0.000%	0.000%	0.145%

COLUMBIA GAS SYSTEMS, PENNSYLVANIA, INC.  
 ALLOCATION FACTORS  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2014

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

EXHIBIT NO. 111, SCHEDULE 4

PAGE 1 OF 1

WITNESS: J.E. SKIRTICHA

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RS/RDS (D)	SGS/SGDS (E)	LGS (F)	SDS (G)	LDS (H)	MDS (I)
1	DESIGN DAY	1	781,900	476,000	181,700	9,300	41,700	73,200	0
2	PERCENT		100.000%	60.877%	23.238%	1.189%	5.333%	9.362%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	32,319,197	23,112,788	8,213,924	931,484	0	0	61,000
4	PERCENT		100.000%	71.514%	25.415%	2.882%	0.000%	0.000%	0.189%
5	THROUGHPUT EXCLUDING MDS	3	71,872,223	32,785,788	13,343,450	931,484	7,023,159	17,788,342	0
6	PERCENT		100.000%	45.617%	18.566%	1.296%	9.772%	24.750%	0.000%
7	GAS PURCHASED EXPENSE	4	150,198,627	108,320,476	37,601,396	4,025,130	-	-	251,625
8	PERCENT		100.000%	72.118%	25.034%	2.680%	0.000%	0.000%	0.168%
9	COMPOSITE ALLOCATORS 1 & 3	5							
10	PERCENT		100.000%	61.307%	24.120%	0.701%	4.258%	9.614%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	415,347	378,379	36,372	79	416	91	10
12	PERCENT		100.000%	91.099%	8.757%	0.019%	0.100%	0.022%	0.002%
13	CURRENT DIS REVENUE	7	345,846,630	273,183,950	72,662,680	-	-	-	-
14	PERCENT		100.000%	78.990%	21.010%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	32,051,476	-	2,862,902	5,587,447	9,520,329	12,850,848	1,229,950
16	PERCENT		100.000%	0.000%	8.932%	17.433%	29.703%	40.094%	3.837%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	1,962,296	1,502,111	460,185	-	-	-	-
18	PERCENT		100.000%	76.549%	23.451%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	751,992	610,142	124,726	753	7,695	7,653	1,024
20	PERCENT		100.000%	81.137%	16.586%	0.100%	1.023%	1.018%	0.136%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,425,838,257	1,200,086,259	179,858,849	4,057,255	16,507,134	24,934,875	393,885
22	PERCENT		100.000%	84.167%	12.614%	0.285%	1.158%	1.749%	0.028%
23	GROSS PLANT	12	1,477,108,215	1,242,871,824	186,743,897	4,319,642	17,031,187	25,726,386	415,278
24	PERCENT		100.000%	84.142%	12.643%	0.292%	1.153%	1.742%	0.028%

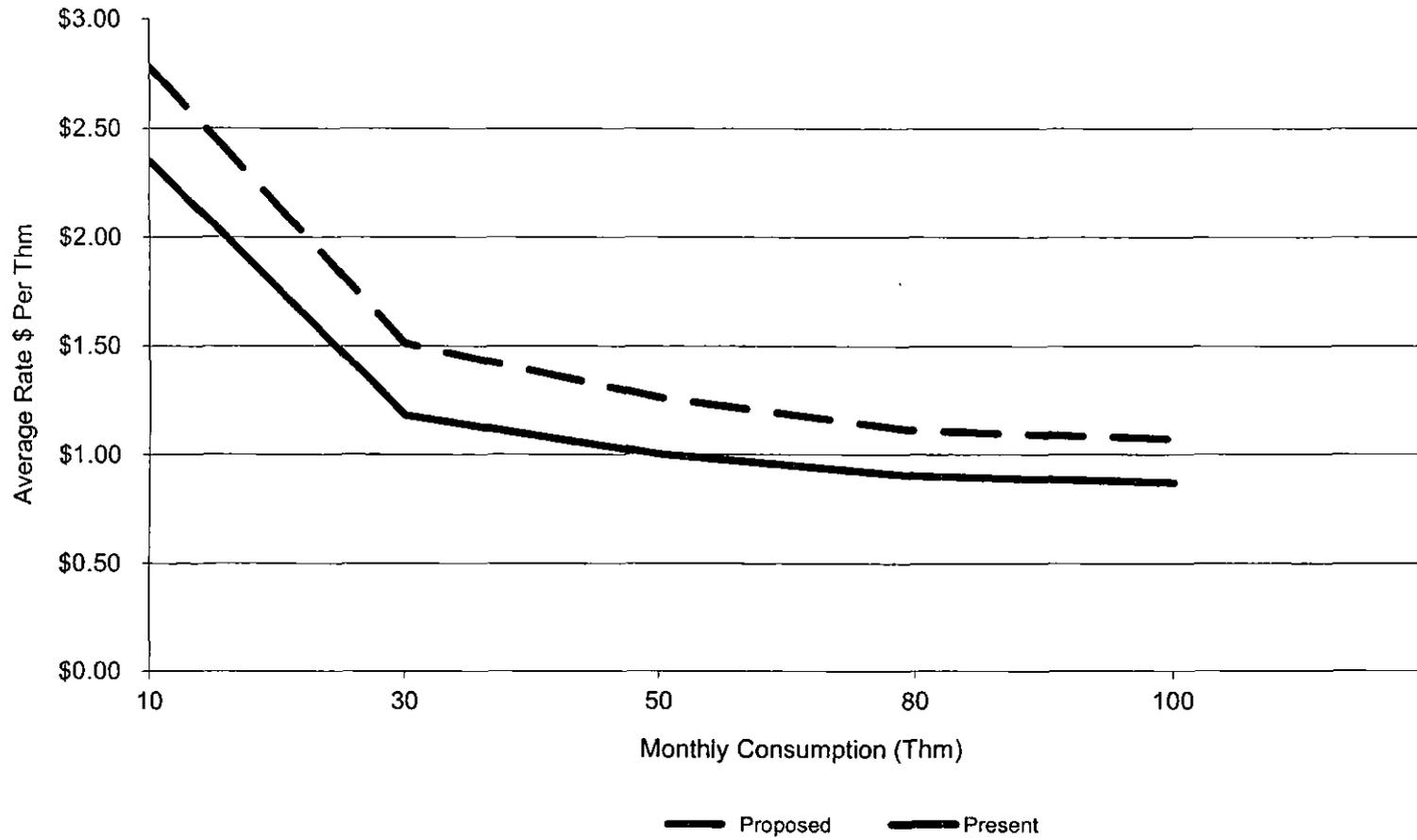
**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS (CONT.)**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**

ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND

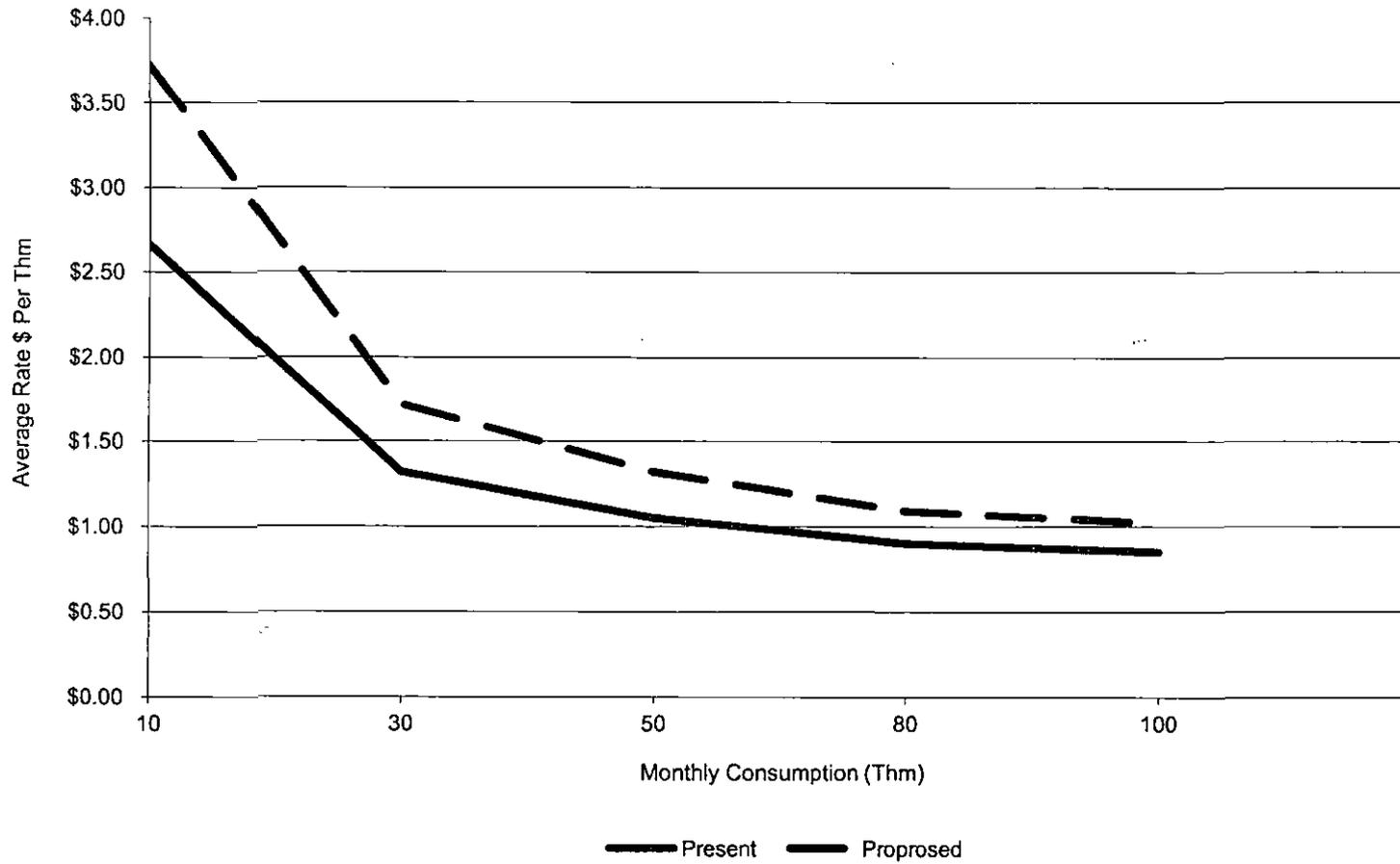
EXHIBIT NO. 111, SCHEDULE 4  
PAGE 2 OF 2  
WITNESS: J.E. SKIRTICH

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RS/RDS (D)	SGS/SGDS (E)	LGS (F)	SDS (G)	LDS (H)	MDS (I)
1	MAINS - ACCOUNT 376	13	911,044,198	755,421,537	115,684,113	2,996,620	13,480,237	23,244,300	217,392
2	PERCENT		100.000%	82.918%	12.698%	0.329%	1.480%	2.551%	0.024%
3	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,285,044,803	1,097,403,197	146,782,874	3,269,613	13,899,075	23,435,021	255,022
4	PERCENT		100.000%	85.398%	11.422%	0.254%	1.082%	1.824%	0.020%
5	DIRECT ASSIGNMENT - SERVICES	15	262,823,185	240,345,517	21,856,197	191,151	295,258	135,062	-
6	PERCENT		100.000%	91.448%	8.316%	0.073%	0.112%	0.051%	0.000%
7	DIRECT ASSIGNMENT - METERS	16	24,235,911	18,173,549	5,739,937	66,820	196,940	55,413	3,252
8	PERCENT		100.000%	74.986%	23.684%	0.276%	0.813%	0.229%	0.013%
9	DIRECT ASSIGNMENT - IND M & R	17	6,712,184	-	4,490,787	397,657	1,309,527	514,212	-
10	PERCENT		100.000%	0.000%	66.905%	5.924%	19.510%	7.661%	0.000%
11	OTHER DISTRIBUTION O & M EXPENSES	18	33,374,478	27,290,903	4,999,609	110,820	426,410	540,803	5,933
12	PERCENT		100.000%	81.772%	14.980%	0.332%	1.278%	1.620%	0.018%
13	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	60,329,525	49,636,029	8,321,735	452,124	576,310	1,269,512	73,816
14	PERCENT		100.000%	82.275%	13.794%	0.749%	0.955%	2.104%	0.122%
15	MINIMUM SYSTEM MAINS	20							
16	PERCENT		100.000%	82.938%	12.701%	0.329%	1.480%	2.552%	0.000%
17	LARGE CUSTOMER RELATIONS	21	157	-	18	41	-	88	10
18	PERCENT		100.00%	0.000%	11.465%	26.115%	0.000%	56.051%	6.369%
19	AVERAGE - ALLOCATORS 5 & 20	22							
20	PERCENT		100.00%	72.122%	18.411%	0.515%	2.869%	6.083%	0.000%
21	UNBUNDLED UNCOLLECTIBLES	23	1,848,276	1,363,655	484,621	-	-	-	-
22	PERCENT		100.000%	73.780%	26.220%	0.000%	0.000%	0.000%	0.000%
23	LABOR	24	24,202,825	19,755,667	3,688,241	96,850	286,677	367,531	7,858
24	PERCENT		100.000%	81.625%	15.239%	0.400%	1.184%	1.519%	0.032%
25	SALES AND CHOICE TRANSPORTATION	25	41,992,196	32,785,788	8,213,924	931,484	-	-	61,000
26	PERCENT		100.000%	78.076%	19.561%	2.218%	0.000%	0.000%	0.145%

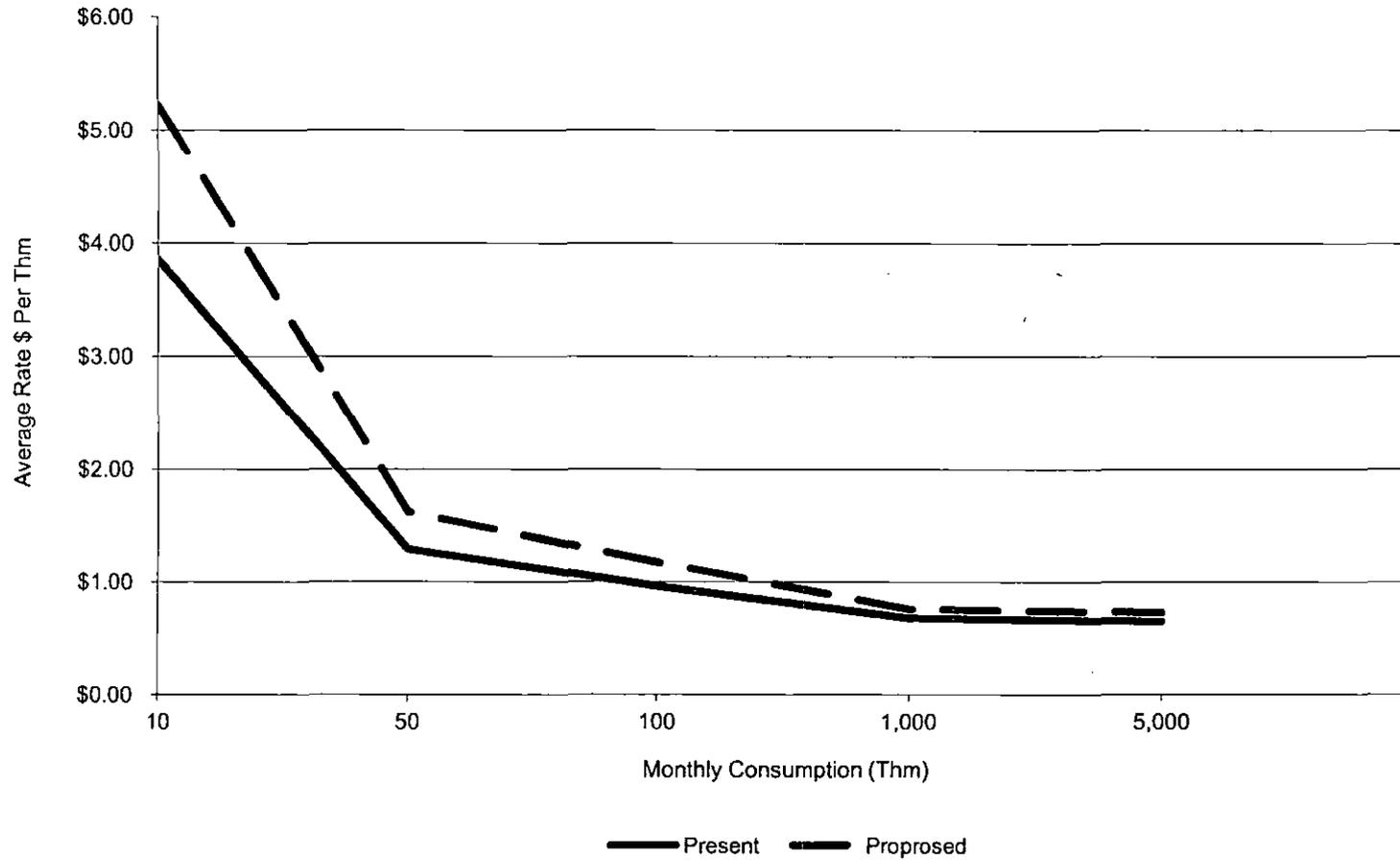
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Residential Sales Service



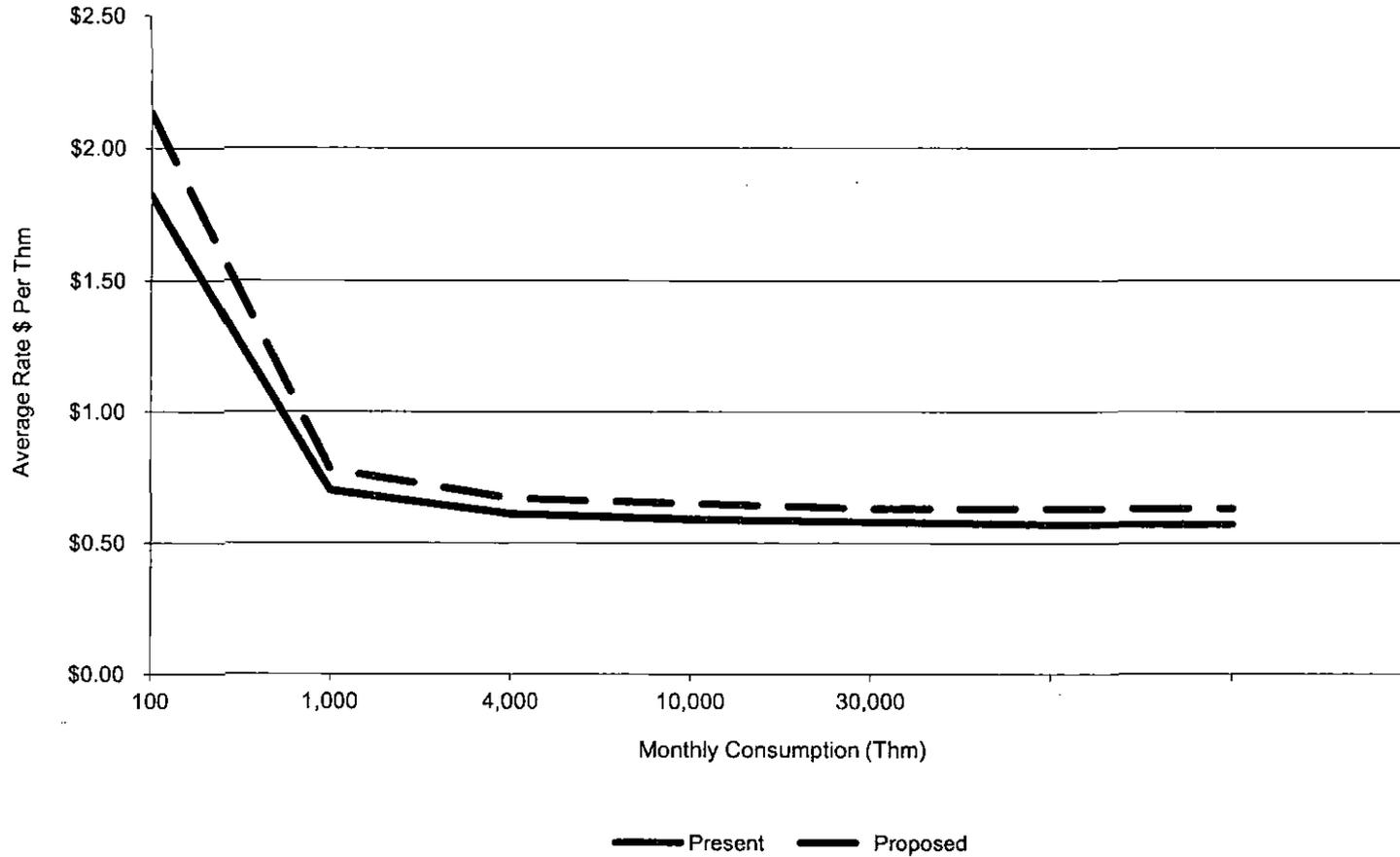
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Small General Sales Service ( $\leq 6,440$  Thms Annually).



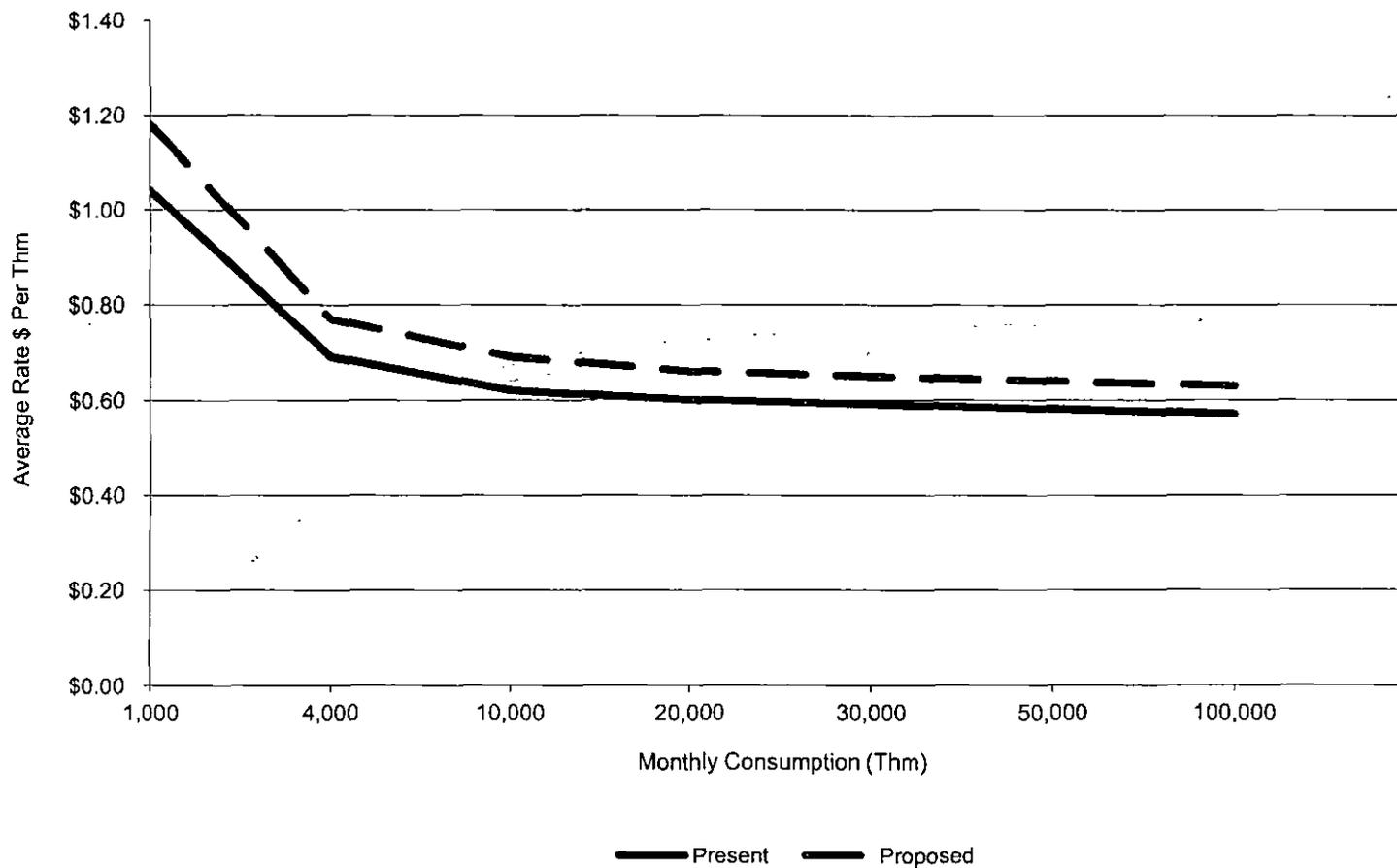
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Small General Sales Service >6,440 Thms and ≤64,400 Thms Annually)



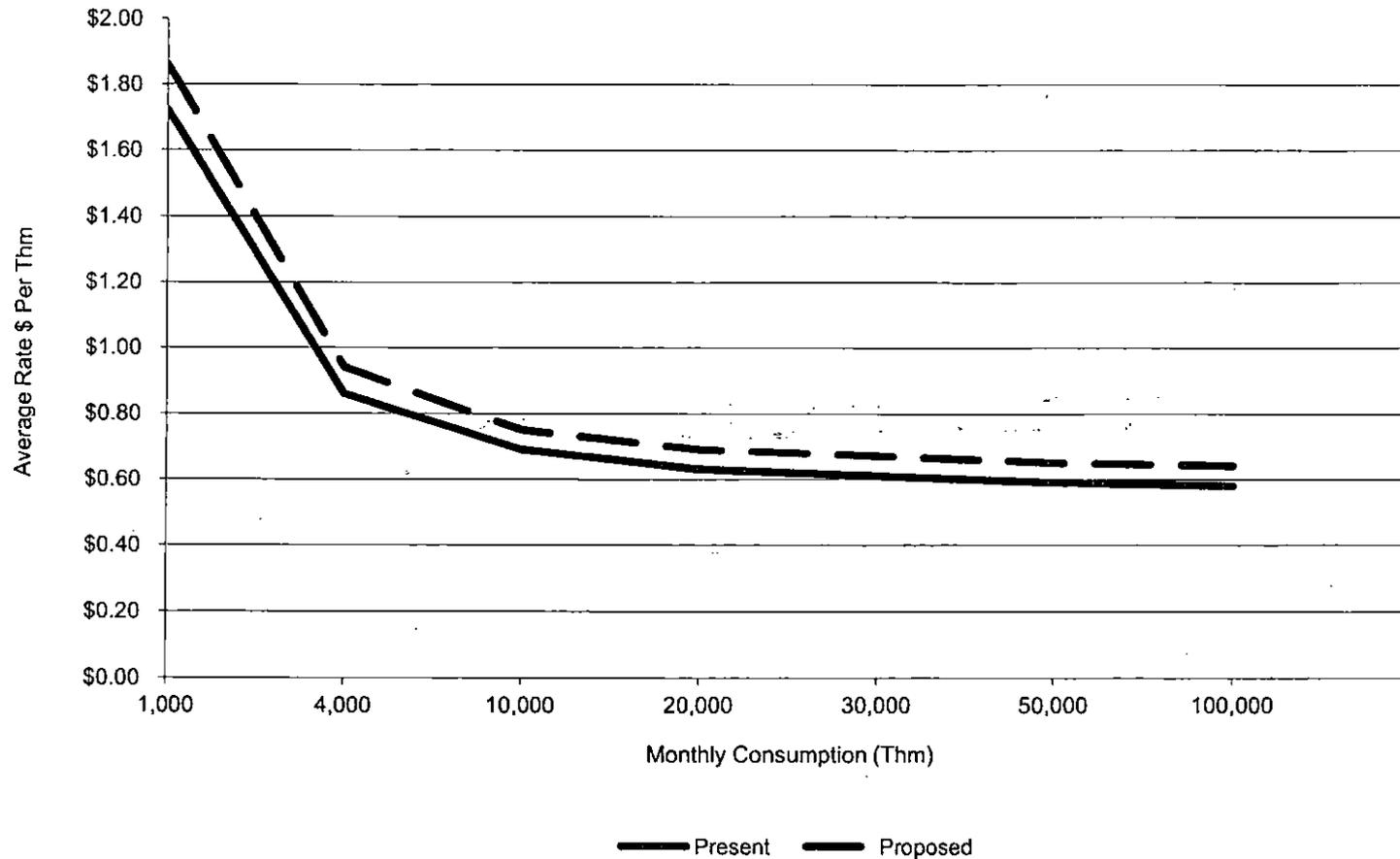
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service ( $\leq 110,000$  Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)

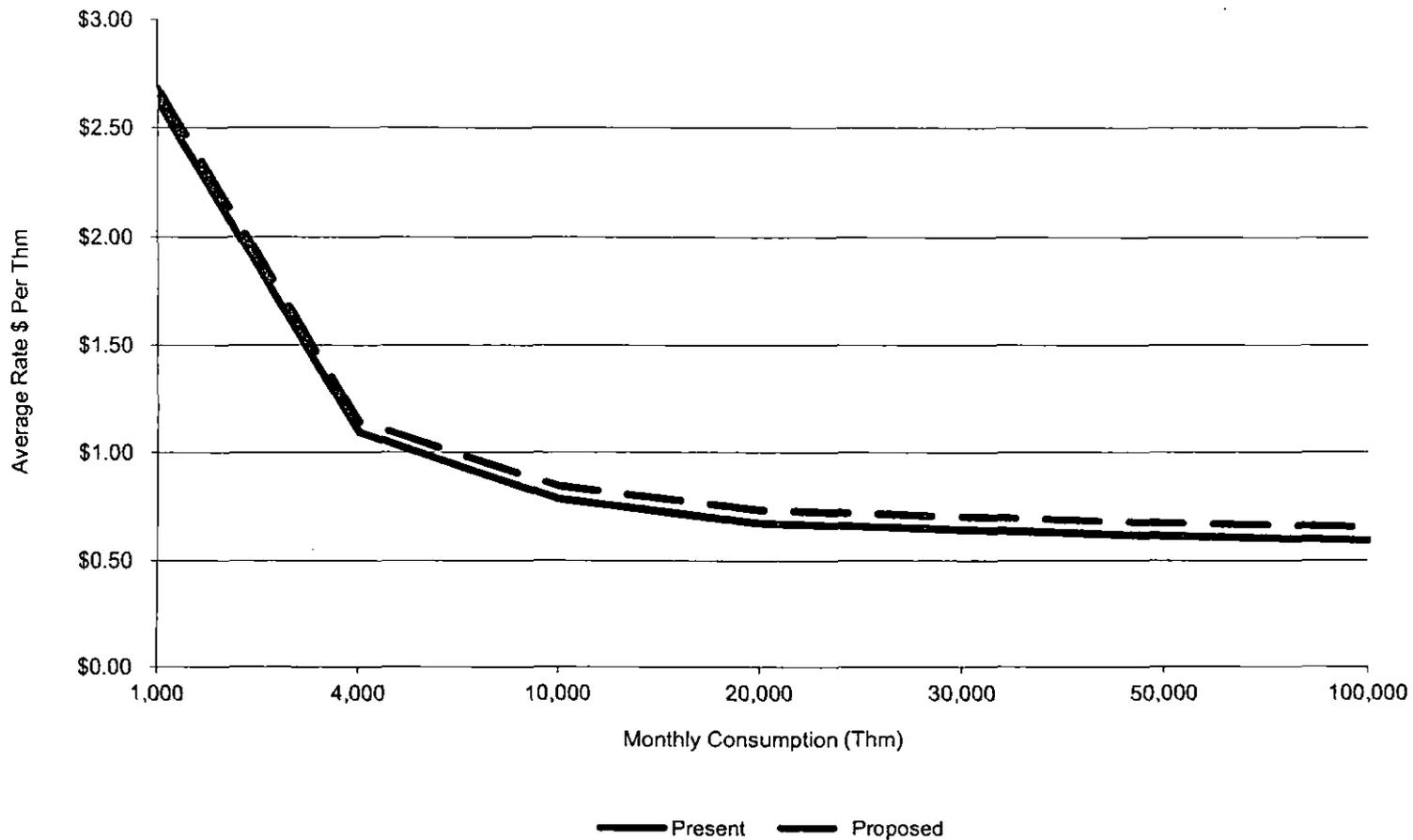


COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)

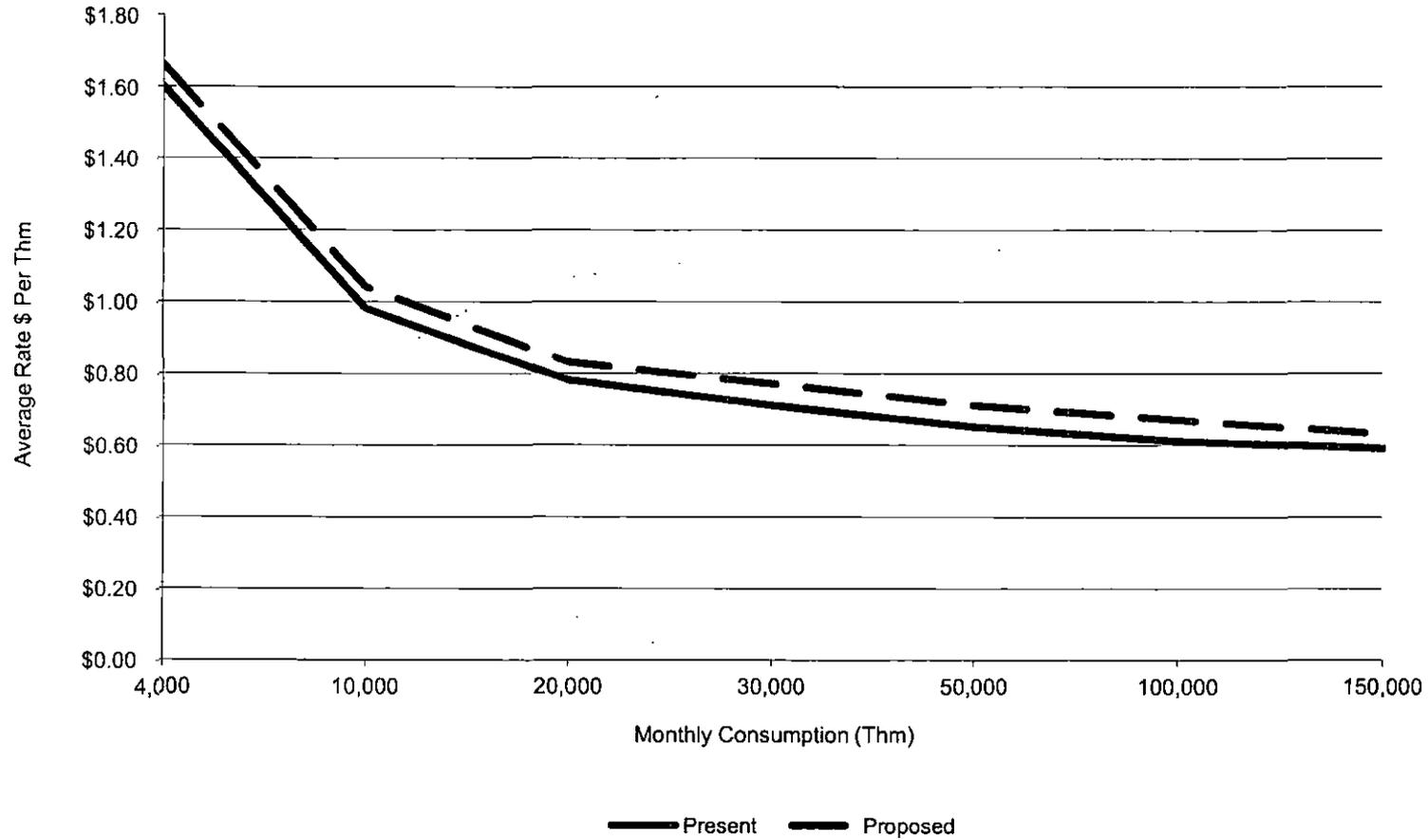


Witness: P. A. Strauss

COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)

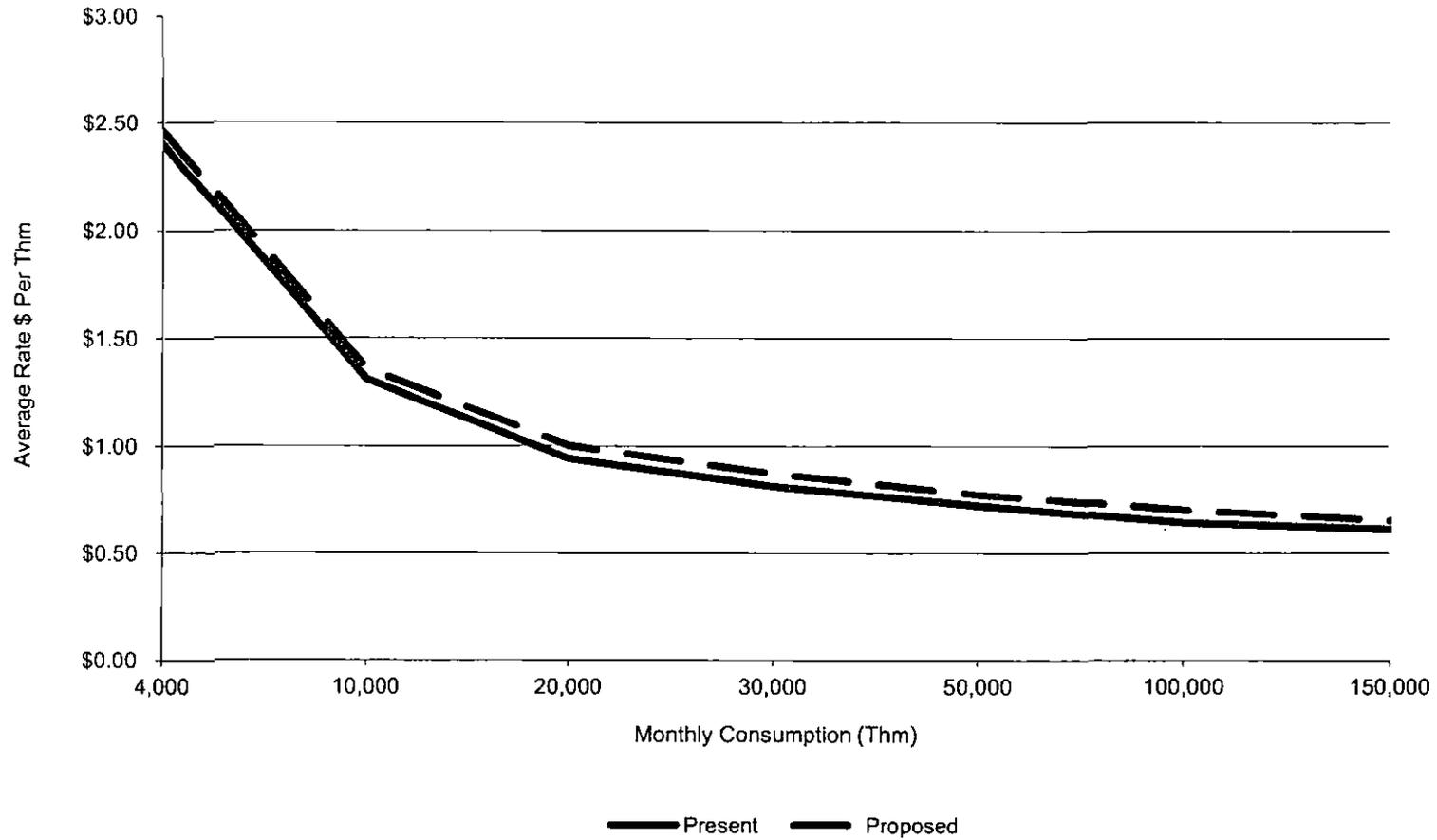


COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually)



Witness: P. A. Strauss

COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 RESIDENTIAL SALES SERVICE

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 18.73	\$ 19.00
DISTRIBUTION CHARGE - FIRST 21 THM	\$ -	\$ 0.38621
DISTRIBUTION CHARGE - OVER 21 THM	\$ 0.26708	\$ 0.38621
RIDER USP	\$ 0.03595	\$ 0.05001
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
UNBUNDLED UNCOLLECTIBLES	\$ 0.00590	\$ 0.00590
GAS PROCUREMENT CHG (NON-CAP)	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	18.71	19.00			0.29	1.55%
1	\$ 19.18	19.88	19.18	19.88	0.70	3.65%
3	\$ 20.13	21.63	6.71	7.21	1.50	7.45%
5	\$ 21.08	23.38	4.22	4.68	2.30	10.91%
7	\$ 22.03	25.13	3.15	3.59	3.10	14.07%
8	\$ 22.50	26.01	2.81	3.25	3.51	15.60%
10	\$ 23.45	27.75	2.35	2.78	4.30	18.34%
15	\$ 25.82	32.13	1.72	2.14	6.31	24.44%
21	\$ 28.66	37.39	1.36	1.78	8.73	30.46%
25	\$ 31.62	40.90	1.26	1.64	9.28	29.35%
30	\$ 35.33	45.27	1.18	1.51	9.94	28.13%
35	\$ 39.03	49.65	1.12	1.42	10.62	27.21%
40	\$ 42.73	54.03	1.07	1.35	11.30	26.45%
45	\$ 46.44	58.41	1.03	1.30	11.97	25.78%
50	\$ 50.14	62.78	1.00	1.26	12.64	25.21%
60	\$ 57.55	71.54	0.96	1.19	13.99	24.31%
70	\$ 64.95	80.30	0.93	1.15	15.35	23.63%
80	\$ 72.36	89.06	0.90	1.11	16.70	23.08%
90	\$ 79.77	97.81	0.89	1.09	18.04	22.62%
100	\$ 87.18	106.57	0.87	1.07	19.39	22.24%
150	\$ 124.22	150.35	0.83	1.00	26.13	21.04%
200	\$ 161.25	194.13	0.81	0.97	32.88	20.39%
250	\$ 198.29	237.93	0.79	0.95	39.64	19.99%
300	\$ 235.32	281.71	0.78	0.94	46.39	19.71%
350	\$ 272.37	325.49	0.78	0.93	53.12	19.50%
400	\$ 309.40	369.27	0.77	0.92	59.87	19.35%
450	\$ 346.44	413.06	0.77	0.92	66.62	19.23%
500	\$ 383.47	456.84	0.77	0.91	73.37	19.13%
600	\$ 457.55	544.41	0.76	0.91	86.86	18.98%
700	\$ 531.62	631.97	0.76	0.90	100.35	18.88%
800	\$ 605.70	719.55	0.76	0.90	113.85	18.80%
900	\$ 679.77	807.11	0.76	0.90	127.34	18.73%
1000	\$ 753.85	894.68	0.75	0.89	140.83	18.68%
1500	\$1,124.21	1,332.52	0.75	0.89	208.31	18.53%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 SMALL GENERAL SALES SERVICE  
 LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 20.18	\$ 30.00
ALL GAS CONSUMED	\$ 0.20658	\$ 0.27920
RIDER USP	\$ -	\$ -
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
UNBUNDLED UNCOLLECTIBLES	\$ 0.00590	\$ 0.00590
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	20.16	30.00			9.84	48.81%
1	20.81	30.72	20.81	30.72	9.91	47.62%
3	22.10	32.16	7.37	10.72	10.06	45.52%
5	23.39	33.60	4.68	6.72	10.21	43.65%
7	24.68	35.04	3.53	5.01	10.36	41.98%
8	25.33	35.76	3.17	4.47	10.43	41.18%
10	26.62	37.20	2.66	3.72	10.58	39.74%
15	29.84	40.80	1.99	2.72	10.96	36.73%
20	33.06	44.40	1.65	2.22	11.34	34.30%
25	36.28	48.00	1.45	1.92	11.72	32.30%
30	39.50	51.60	1.32	1.72	12.10	30.63%
35	42.72	55.20	1.22	1.58	12.48	29.21%
40	45.94	58.80	1.15	1.47	12.86	27.99%
45	49.16	62.40	1.09	1.39	13.24	26.93%
50	52.38	66.00	1.05	1.32	13.62	26.00%
60	58.82	73.18	0.98	1.22	14.36	24.41%
70	65.26	80.36	0.93	1.15	15.10	23.14%
80	71.70	87.54	0.90	1.09	15.84	22.09%
90	78.14	94.72	0.87	1.05	16.58	21.22%
100	84.58	101.90	0.85	1.02	17.32	20.48%
150	116.80	137.83	0.78	0.92	21.03	18.01%
200	149.02	173.76	0.75	0.87	24.74	16.60%
250	181.24	209.69	0.72	0.84	28.45	15.70%
300	213.46	245.62	0.71	0.82	32.16	15.07%
350	245.68	281.55	0.70	0.80	35.87	14.60%
400	277.90	317.48	0.69	0.79	39.58	14.24%
450	310.12	353.41	0.69	0.79	43.29	13.96%
500	342.34	389.34	0.68	0.78	47.00	13.73%
600	406.77	461.21	0.68	0.77	54.44	13.38%
700	471.20	533.08	0.67	0.76	61.88	13.13%
800	535.63	604.95	0.67	0.76	69.32	12.94%
900	600.06	676.82	0.67	0.75	76.76	12.79%
1000	664.49	748.69	0.66	0.75	84.20	12.67%
1500	986.67	1,108.02	0.66	0.74	121.35	12.30%
2000	1,308.85	1,467.35	0.65	0.73	158.50	12.11%
5000	3,241.93	3,623.33	0.65	0.72	381.40	11.76%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 SMALL GENERAL SALES SERVICE  
 GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 32.09	\$ 45.00
ALL GAS CONSUMED	\$ 0.20658	\$ 0.27920
RIDER USP	\$ -	\$ -
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
UNBUNDLED UNCOLLECTIBLES	\$ 0.00590	\$ 0.00590
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	32.05	45.00			12.95	40.41%
1	32.70	45.72	32.70	45.72	13.02	39.82%
3	33.99	47.16	11.33	15.72	13.17	38.75%
5	35.28	48.60	7.06	9.72	13.32	37.76%
7	36.57	50.04	5.22	7.15	13.47	36.83%
8	37.22	50.76	4.65	6.35	13.54	36.38%
10	38.51	52.20	3.85	5.22	13.69	35.55%
15	41.73	55.80	2.78	3.72	14.07	33.72%
20	44.95	59.40	2.25	2.97	14.45	32.15%
25	48.17	63.00	1.93	2.52	14.83	30.79%
30	51.39	66.60	1.71	2.22	15.21	29.60%
35	54.61	70.20	1.56	2.01	15.59	28.55%
40	57.83	73.80	1.45	1.85	15.97	27.62%
45	61.05	77.40	1.36	1.72	16.35	26.78%
50	64.27	81.00	1.29	1.62	16.73	26.03%
60	70.71	88.18	1.18	1.47	17.47	24.71%
70	77.15	95.36	1.10	1.36	18.21	23.60%
80	83.59	102.54	1.04	1.28	18.95	22.67%
90	90.03	109.72	1.00	1.22	19.69	21.87%
100	96.47	116.90	0.96	1.17	20.43	21.18%
200	160.90	188.77	0.80	0.94	27.87	17.32%
300	225.33	260.64	0.75	0.87	35.31	15.67%
400	289.76	332.51	0.72	0.83	42.75	14.75%
500	354.19	404.38	0.71	0.81	50.19	14.17%
600	418.62	476.25	0.70	0.79	57.63	13.77%
700	483.05	548.12	0.69	0.78	65.07	13.47%
800	547.48	619.99	0.68	0.77	72.51	13.24%
900	611.91	691.86	0.68	0.77	79.95	13.07%
1000	676.34	763.73	0.68	0.76	87.39	12.92%
5000	3,253.78	3,638.37	0.65	0.73	384.59	11.82%
10000	6,475.58	7,231.67	0.65	0.72	756.09	11.68%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 125.12	\$ 150.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	124.97	150.00			25.03	20.03%
10	130.71	156.32	13.07	15.63	25.61	19.59%
100	182.41	213.20	1.82	2.13	30.79	16.88%
1000	699.34	782.02	0.70	0.78	82.68	11.82%
2000	1,273.70	1,414.05	0.64	0.71	140.35	11.02%
4000	2,422.43	2,678.11	0.61	0.67	255.68	10.55%
6000	3,571.16	3,942.17	0.60	0.66	371.01	10.39%
8000	4,719.89	5,206.23	0.59	0.65	486.34	10.30%
10000	5,868.62	6,470.29	0.59	0.65	601.67	10.25%
13000	7,579.61	8,355.71	0.58	0.64	776.10	10.24%
14000	8,148.64	8,982.40	0.58	0.64	833.76	10.23%
16000	9,286.70	10,235.78	0.58	0.64	949.08	10.22%
18000	10,424.76	11,489.16	0.58	0.64	1,064.40	10.21%
20000	11,562.83	12,742.54	0.58	0.64	1,179.71	10.20%
22000	12,700.89	13,995.92	0.58	0.64	1,295.03	10.20%
24000	13,838.95	15,249.30	0.58	0.64	1,410.35	10.19%
26000	14,977.01	16,502.68	0.58	0.63	1,525.67	10.19%
28000	16,115.07	17,756.06	0.58	0.63	1,640.99	10.18%
30000	17,253.14	19,009.44	0.58	0.63	1,756.30	10.18%
32000	18,391.20	20,262.82	0.57	0.63	1,871.62	10.18%
40000	22,943.45	25,276.34	0.57	0.63	2,332.89	10.17%
43000	24,650.54	27,156.41	0.57	0.63	2,505.87	10.17%
50000	28,633.76	31,543.24	0.57	0.63	2,909.48	10.16%
60000	34,303.96	37,791.12	0.57	0.63	3,487.16	10.17%
70000	39,962.61	44,026.32	0.57	0.63	4,063.71	10.17%
80000	45,621.26	50,261.52	0.57	0.63	4,640.26	10.17%
90000	51,279.90	56,496.72	0.57	0.63	5,216.82	10.17%
95000	54,109.23	59,614.32	0.57	0.63	5,505.09	10.17%
100000	56,938.55	62,731.92	0.57	0.63	5,793.37	10.17%
110000	62,543.95	68,824.28	0.57	0.63	6,280.33	10.04%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 469.34	\$ 550.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	468.80	550.00			81.20	17.32%
10	474.54	556.32	47.45	55.63	81.78	17.23%
100	526.24	613.20	5.26	6.13	86.96	16.52%
1000	1,043.17	1,182.02	1.04	1.18	138.85	13.31%
2000	1,617.53	1,814.05	0.81	0.91	196.52	12.15%
4000	2,766.26	3,078.11	0.69	0.77	311.85	11.27%
6000	3,914.99	4,342.17	0.65	0.72	427.18	10.91%
8000	5,063.72	5,606.23	0.63	0.70	542.51	10.71%
10000	6,212.45	6,870.29	0.62	0.69	657.84	10.59%
12000	7,354.41	8,129.02	0.61	0.68	774.61	10.53%
14000	8,492.47	9,382.40	0.61	0.67	889.93	10.48%
16000	9,630.53	10,635.78	0.60	0.66	1,005.25	10.44%
18000	10,768.59	11,889.16	0.60	0.66	1,120.57	10.41%
20000	11,906.66	13,142.54	0.60	0.66	1,235.88	10.38%
22000	13,044.72	14,395.92	0.59	0.65	1,351.20	10.36%
24000	14,182.78	15,649.30	0.59	0.65	1,466.52	10.34%
26000	15,320.84	16,902.68	0.59	0.65	1,581.84	10.32%
28000	16,458.90	18,156.06	0.59	0.65	1,697.16	10.31%
30000	17,596.97	19,409.44	0.59	0.65	1,812.47	10.30%
35000	20,442.12	22,542.89	0.58	0.64	2,100.77	10.28%
40000	23,287.28	25,676.34	0.58	0.64	2,389.06	10.26%
45000	26,132.43	28,809.79	0.58	0.64	2,677.36	10.25%
50000	28,977.59	31,943.24	0.58	0.64	2,965.65	10.23%
60000	34,647.79	38,191.12	0.58	0.64	3,543.33	10.23%
70000	40,306.44	44,426.32	0.58	0.63	4,119.88	10.22%
80000	45,965.09	50,661.52	0.57	0.63	4,696.43	10.22%
90000	51,623.73	56,896.72	0.57	0.63	5,272.99	10.21%
95000	54,453.06	60,014.32	0.57	0.63	5,561.26	10.21%
100000	57,282.38	63,131.92	0.57	0.63	5,849.54	10.21%
150000	84,733.69	91,308.28	0.56	0.61	6,574.59	7.76%
200000	112,041.06	118,913.28	0.56	0.59	6,872.22	6.13%
250000	139,348.44	146,518.28	0.56	0.59	7,169.84	5.15%
300000	166,655.82	174,123.28	0.56	0.58	7,467.46	4.48%
350000	193,963.20	201,728.28	0.55	0.58	7,765.08	4.00%
400000	221,270.58	229,333.28	0.55	0.57	8,062.70	3.64%
450000	248,577.96	256,938.28	0.55	0.57	8,360.32	3.36%
500000	275,885.34	284,543.28	0.55	0.57	8,657.94	3.14%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,149.00	\$ 1,227.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	1,147.67	1,227.00			79.33	6.91%
10	1,153.41	1,233.32	115.34	123.33	79.91	6.93%
100	1,205.11	1,290.20	12.05	12.90	85.09	7.06%
1000	1,722.04	1,859.02	1.72	1.86	136.98	7.95%
2000	2,296.40	2,491.05	1.15	1.25	194.65	8.48%
4000	3,445.13	3,755.11	0.86	0.94	309.98	9.00%
6000	4,593.86	5,019.17	0.77	0.84	425.31	9.26%
8000	5,742.59	6,283.23	0.72	0.79	540.64	9.41%
10000	6,891.32	7,547.29	0.69	0.75	655.97	9.52%
12000	8,033.28	8,806.02	0.67	0.73	772.74	9.62%
14000	9,171.34	10,059.40	0.66	0.72	888.06	9.68%
16000	10,309.40	11,312.78	0.64	0.71	1,003.38	9.73%
18000	11,447.46	12,566.16	0.64	0.70	1,118.70	9.77%
20000	12,585.53	13,819.54	0.63	0.69	1,234.01	9.80%
22000	13,723.59	15,072.92	0.62	0.69	1,349.33	9.83%
24000	14,861.65	16,326.30	0.62	0.68	1,464.65	9.86%
26000	15,999.71	17,579.68	0.62	0.68	1,579.97	9.87%
28000	17,137.77	18,833.06	0.61	0.67	1,695.29	9.89%
30000	18,275.84	20,086.44	0.61	0.67	1,810.60	9.91%
35000	21,120.99	23,219.89	0.60	0.66	2,098.90	9.94%
40000	23,966.15	26,353.34	0.60	0.66	2,387.19	9.96%
45000	26,811.30	29,486.79	0.60	0.66	2,675.49	9.98%
50000	29,656.46	32,620.24	0.59	0.65	2,963.78	9.99%
60000	35,326.66	38,868.12	0.59	0.65	3,541.46	10.02%
70000	40,985.31	45,103.32	0.59	0.64	4,118.01	10.05%
80000	46,643.96	51,338.52	0.58	0.64	4,694.56	10.06%
90000	52,302.60	57,573.72	0.58	0.64	5,271.12	10.08%
95000	55,131.93	60,691.32	0.58	0.64	5,559.39	10.08%
100000	57,961.25	63,808.92	0.58	0.64	5,847.67	10.09%
150000	85,412.56	91,985.28	0.57	0.61	6,572.72	7.70%
200000	112,719.93	119,590.28	0.56	0.60	6,870.35	6.10%
250000	140,027.31	147,195.28	0.56	0.59	7,167.97	5.12%
300000	167,334.69	174,800.28	0.56	0.58	7,465.59	4.46%
350000	194,642.07	202,405.28	0.56	0.58	7,763.21	3.99%
400000	221,949.45	230,010.28	0.55	0.58	8,060.83	3.63%
450000	249,256.83	257,615.28	0.55	0.57	8,358.45	3.35%
500000	276,564.21	285,220.28	0.55	0.57	8,656.07	3.13%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,050.00	\$ 2,050.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,047.62	2,050.00			2.38	0.12%
10	2,053.36	2,056.32	205.34	205.63	2.96	0.14%
100	2,105.06	2,113.20	21.05	21.13	8.14	0.39%
1000	2,621.99	2,682.02	2.62	2.68	60.03	2.29%
2000	3,196.35	3,314.05	1.60	1.66	117.70	3.68%
4000	4,345.08	4,578.11	1.09	1.14	233.03	5.36%
6000	5,493.81	5,842.17	0.92	0.97	348.36	6.34%
8000	6,642.54	7,106.23	0.83	0.89	463.69	6.98%
10000	7,791.27	8,370.29	0.78	0.84	579.02	7.43%
12000	8,933.23	9,629.02	0.74	0.80	695.79	7.79%
14000	10,071.29	10,882.40	0.72	0.78	811.11	8.05%
16000	11,209.35	12,135.78	0.70	0.76	926.43	8.26%
18000	12,347.41	13,389.16	0.69	0.74	1,041.75	8.44%
20000	13,485.48	14,642.54	0.67	0.73	1,157.06	8.58%
22000	14,623.54	15,895.92	0.66	0.72	1,272.38	8.70%
24000	15,761.60	17,149.30	0.66	0.71	1,387.70	8.80%
26000	16,899.66	18,402.68	0.65	0.71	1,503.02	8.89%
28000	18,037.72	19,656.06	0.64	0.70	1,618.34	8.97%
30000	19,175.79	20,909.44	0.64	0.70	1,733.65	9.04%
35000	22,020.94	24,042.89	0.63	0.69	2,021.95	9.18%
40000	24,866.10	27,176.34	0.62	0.68	2,310.24	9.29%
45000	27,711.25	30,309.79	0.62	0.67	2,598.54	9.38%
50000	30,556.41	33,443.24	0.61	0.67	2,886.83	9.45%
60000	36,226.61	39,691.12	0.60	0.66	3,464.51	9.56%
70000	41,885.26	45,926.32	0.60	0.66	4,041.06	9.65%
80000	47,543.91	52,161.52	0.59	0.65	4,617.61	9.71%
90000	53,202.55	58,396.72	0.59	0.65	5,194.17	9.76%
95000	56,031.88	61,514.32	0.59	0.65	5,482.44	9.78%
100000	58,861.20	64,631.92	0.59	0.65	5,770.72	9.80%
150000	86,312.51	92,808.28	0.58	0.62	6,495.77	7.53%
200000	113,619.88	120,413.28	0.57	0.60	6,793.40	5.98%
250000	140,927.26	148,018.28	0.56	0.59	7,091.02	5.03%
300000	168,234.64	175,623.28	0.56	0.59	7,388.64	4.39%
350000	195,542.02	203,228.28	0.56	0.58	7,686.26	3.93%
400000	222,849.40	230,833.28	0.56	0.58	7,983.88	3.58%
450000	250,156.78	258,438.28	0.56	0.57	8,281.50	3.31%
500000	277,464.16	286,043.28	0.55	0.57	8,579.12	3.09%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,096.00	\$ 4,096.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	4,091.25	4,096.00			4.75	0.12%
10	4,096.99	4,102.32	409.70	410.23	5.33	0.13%
100	4,148.69	4,159.20	41.49	41.59	10.51	0.25%
1000	4,665.62	4,728.02	4.67	4.73	62.40	1.34%
2000	5,239.98	5,360.05	2.62	2.68	120.07	2.29%
4000	6,388.71	6,624.11	1.60	1.66	235.40	3.68%
6000	7,537.44	7,888.17	1.26	1.31	350.73	4.65%
8000	8,686.17	9,152.23	1.09	1.14	466.06	5.37%
10000	9,834.90	10,416.29	0.98	1.04	581.39	5.91%
12000	10,976.86	11,675.02	0.91	0.97	698.16	6.36%
14000	12,114.92	12,928.40	0.87	0.92	813.48	6.71%
16000	13,252.98	14,181.78	0.83	0.89	928.80	7.01%
18000	14,391.04	15,435.16	0.80	0.86	1,044.12	7.26%
20000	15,529.11	16,688.54	0.78	0.83	1,159.43	7.47%
22000	16,667.17	17,941.92	0.76	0.82	1,274.75	7.65%
24000	17,805.23	19,195.30	0.74	0.80	1,390.07	7.81%
26000	18,943.29	20,448.68	0.73	0.79	1,505.39	7.95%
28000	20,081.35	21,702.06	0.72	0.78	1,620.71	8.07%
30000	21,219.42	22,955.44	0.71	0.77	1,736.02	8.18%
35000	24,064.57	26,088.89	0.69	0.75	2,024.32	8.41%
40000	26,909.73	29,222.34	0.67	0.73	2,312.61	8.59%
45000	29,754.88	32,355.79	0.66	0.72	2,600.91	8.74%
50000	32,600.04	35,489.24	0.65	0.71	2,889.20	8.86%
60000	38,270.24	41,737.12	0.64	0.70	3,466.88	9.06%
70000	43,928.89	47,972.32	0.63	0.69	4,043.43	9.20%
80000	49,587.54	54,207.52	0.62	0.68	4,619.98	9.32%
90000	55,246.18	60,442.72	0.61	0.67	5,196.54	9.41%
95000	58,075.51	63,560.32	0.61	0.67	5,484.81	9.44%
100000	60,904.83	66,677.92	0.61	0.67	5,773.09	9.48%
150000	88,356.14	94,854.28	0.59	0.63	6,498.14	7.35%
200000	115,663.51	122,459.28	0.58	0.61	6,795.77	5.88%
250000	142,970.89	150,064.28	0.57	0.60	7,093.39	4.96%
300000	170,278.27	177,669.28	0.57	0.59	7,391.01	4.34%
350000	197,585.65	205,274.28	0.56	0.59	7,688.63	3.89%
400000	224,893.03	232,879.28	0.56	0.58	7,986.25	3.55%
450000	252,200.41	260,484.28	0.56	0.58	8,283.87	3.28%
500000	279,507.79	288,089.28	0.56	0.58	8,581.49	3.07%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 7,322.00	\$ 7,322.00
First 11,000 Thm per month	\$ 0.14241	\$ 0.19847
Next 43,000 Thm per month	\$ 0.13707	\$ 0.19313
Next 54,000 Thm per month	\$ 0.13390	\$ 0.18996
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11854
RIDER PGCC	\$ 0.37475	\$ 0.37475
RIDER PGDC	\$ 0.11717	\$ 0.11717
GAS PROCUREMENT CHARGE	\$ -	\$ 0.00144
COMMODITY E-FACTOR	\$ (0.05980)	\$ (0.05980)
STATE TAX ADJUSTMENT	-0.116%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	7,313.51	7,322.00			8.49	0.12%
10	7,319.25	7,328.32	731.93	732.83	9.07	0.12%
100	7,370.95	7,385.20	73.71	73.85	14.25	0.19%
1000	7,887.88	7,954.02	7.89	7.95	66.14	0.84%
2000	8,462.24	8,586.05	4.23	4.29	123.81	1.46%
4000	9,610.97	9,850.11	2.40	2.46	239.14	2.49%
6000	10,759.70	11,114.17	1.79	1.85	354.47	3.29%
8000	11,908.43	12,378.23	1.49	1.55	469.80	3.95%
10000	13,057.16	13,642.29	1.31	1.36	585.13	4.48%
12000	14,199.12	14,901.02	1.18	1.24	701.90	4.94%
14000	15,337.18	16,154.40	1.10	1.15	817.22	5.33%
16000	16,475.24	17,407.78	1.03	1.09	932.54	5.66%
18000	17,613.30	18,661.16	0.98	1.04	1,047.86	5.95%
20000	18,751.37	19,914.54	0.94	1.00	1,163.17	6.20%
22000	19,889.43	21,167.92	0.90	0.96	1,278.49	6.43%
24000	21,027.49	22,421.30	0.88	0.93	1,393.81	6.63%
26000	22,165.55	23,674.68	0.85	0.91	1,509.13	6.81%
28000	23,303.61	24,928.06	0.83	0.89	1,624.45	6.97%
30000	24,441.68	26,181.44	0.81	0.87	1,739.76	7.12%
35000	27,286.83	29,314.89	0.78	0.84	2,028.06	7.43%
40000	30,131.99	32,448.34	0.75	0.81	2,316.35	7.69%
45000	32,977.14	35,581.79	0.73	0.79	2,604.65	7.90%
50000	35,822.30	38,715.24	0.72	0.77	2,892.94	8.08%
60000	41,492.50	44,963.12	0.69	0.75	3,470.62	8.36%
70000	47,151.15	51,198.32	0.67	0.73	4,047.17	8.58%
80000	52,809.80	57,433.52	0.66	0.72	4,623.72	8.76%
90000	58,468.44	63,668.72	0.65	0.71	5,200.28	8.89%
95000	61,297.77	66,786.32	0.65	0.70	5,488.55	8.95%
100000	64,127.09	69,903.92	0.64	0.70	5,776.83	9.01%
150000	91,578.40	98,080.28	0.61	0.65	6,501.88	7.10%
200000	118,885.77	125,685.28	0.59	0.63	6,799.51	5.72%
250000	146,193.15	153,290.28	0.58	0.61	7,097.13	4.85%
300000	173,500.53	180,895.28	0.58	0.60	7,394.75	4.26%
350000	200,807.91	208,500.28	0.57	0.60	7,692.37	3.83%
400000	228,115.29	236,105.28	0.57	0.59	7,989.99	3.50%
450000	255,422.67	263,710.28	0.57	0.59	8,287.61	3.24%
500000	282,730.05	291,315.28	0.57	0.58	8,585.23	3.04%

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

5. Submit a schedule showing the sources of gas supply associated with Annualized Mcf sales.

Response: The following two schedules show the sources of supply expected to be used to meet Columbia's sales requirements for two twelve-month periods. Schedule 1 is for the Future Test Year and is for the twelve-month period ending May 31, 2013. Schedule 2 is for the Fully Forecasted Rate Year which is for the twelve-month period ending June 30, 2014. Consistent with the fact that Columbia now bills in therms rather than cubic feet, the information is provided in Dth rather than Mcf.

Schedule 1: Twelve Month Ending May 31, 2013

	(MDth)
Annualized Sales (Exhibit No. 103)	32,967
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	32,594
City Gate Purchases	0
Local Production	255
Storage	117
Total	32,967

Schedule 2: Twelve Month Ending June 30, 2014

	<u>(MDth)</u>
Annualized Sales (Exhibit No. 103)	32,971
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	33,169
City Gate Purchases	0
Local Production	255
Storage	(454)
Total	32,971

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

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
  - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
  - c. If fuel cost deferment is used at the end of the test year, give:
    - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
    - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
  - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
  - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
  - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

Response: Please see Exhibit No. 12, Schedule No.2.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response: Refer to Exhibit No. 12, Schedule No. 3.

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: See Exhibit No. 12, Schedule No.4, Page 3, for details of Purchased Gas for the twelve months ended May 2011 and May 2012.

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response See Exhibit No. 12, Schedule No. 2 for calculations of the initial base cost of gas (energy cost). See Exhibit No. 3 for cost adjustments.

26. Submit detailed calculations for bulk gas transmission service costs under supply and / or interconnection agreements.

Response: Columbia has no bulk gas transmission agreements.

30. Provide a schedule showing suppliers, MCF purchased, cost (small purchases From independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output in the ordinary course of business.

Response: See response to Exhibit No. 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended May 2011 and May 2012.

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

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response: Refer to Exhibit No. 12, Schedule No. 5.

36. State the amount of gas, in MCF, obtained through various suppliers in past years.

Response: See response to Exhibit No, 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended May 2011 and May 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE SCHEDULE  
B. GAS UTILITIES

11. Supply the net Fuel Clause Adjustment by month for the test year.

Response: Refer to Exhibit No. 12, Schedule No.6.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS  
TO THE TWELVE MONTHS ENDED SEPTEMBER 30, 2010  
ADJUSTMENTS TO PURCHASED GAS EXPENSE

53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response: The adjustment to the Cost of Purchased Gas Expense for the twelve months ending May 31, 2013 is (\$1,188,287), and for twelve months ending June 30, 2014 is (\$786,255) Please see Page 2 and 3 of this schedule for detail of the adjustment by rate.

Columbia Gas of Pennsylvania, Inc.  
 Operations and Maintenance Expense Adjustments  
 To the Twelve Months Ended May 31, 2013  
 Adjustments to Purchased Gas Expense  
 53.62

(1) Purchased Gas Costs \$  
 Per Books for the Twelve Months Ended 148,208,835  
 May 31, 2013

(2) Purchased Gas Cost  
 to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<b><u>Gas Supply Expense</u></b>			
Residential Sales Service - RSS	4.3212	23,243,778	100,441,013
Residential Distributed Generation Sales Service - RDGSS	4.3212	2,781	12,018
Small General Sales Service - SGSS	4.3212	8,067,924	34,863,114
Negotiated Sales Service- NSS	Varies	61,000	236,375
Large General Sales Service - LGSS	4.3212	915,270	3,955,065
Residential Distribution Service - RDS	0.8731	7,117,559	6,214,340
Residential Distribution Service (CAP)- RCC	0.8731	2,592,687	2,263,675
Residential Distributed Generation Distribution Service - RDGDS	0.8731	754	658
Small Commercial Distribution - SCD	0.8731	1,474,997	1,287,820
Small General Distribution Service - SGDS	1.1717	105,013	<u>123,043</u>
 Total Gas Supply Expense			 149,397,122
 Gas Supply Expense Adjustment			 (1,188,287)

Columbia Gas of Pennsylvania, Inc.  
 Operations and Maintenance Expense Adjustments  
 To the Twelve Months Ended June 30, 2014  
 Adjustments to Purchased Gas Expense  
 53.62

(1) Purchased Gas Costs  
 Per Books for the Twelve Months Ended  
 June 30, 2014

\$  
 149,397,122

(2) Purchased Gas Cost  
 to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<b>Gas Supply Expense</b>			
Residential Sales Service - RSS	4.3212	23,110,026	99,863,045
Residential Distributed Generation Sales Service - RDGSS	4.3212	2,762	11,934
Small General Sales Service - SGSS	4.3212	8,213,924	35,494,009
Negotiated Sales Service - NSS	Varies	61,000	236,375
Large General Sales Service - LGSS	4.3212	931,484	4,025,130
Residential Distribution Service - RDS	0.8731	7,089,719	6,190,034
Residential Distribution Service (CAP) - RCC	0.8731	2,582,530	2,254,807
Residential Distributed Generation Distribution Service - RDGDS	0.8731	751	656
Small Commercial Distribution - SCD	0.8731	1,486,997	1,298,297
Small General Distribution Service - SGDS	1.1717	690,526	809,090
Total Gas Supply Expense			150,183,377
Gas Supply Expense Adjustment			(786,255)

COLUMBIA GAS OF PENNSYLVANIA, INC

SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

Response: Please see Exhibit No. 12, Schedule No. 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (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:
- (1) The specific reasons for each change.
  - (2) The total number of customers served by the utility.
  - (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
  - (4) The effect of the change on the utility's customers.
  - (5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
  - (6) The effect of the change on the service rendered by the utility.
  - (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
  - (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1 308.
  - (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided
  - (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
  - (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

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 all of the following:
- (1) The specific reason for each increase or decrease.
  - (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.
  - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
  - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
  - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
  - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response: Refer to Exhibit No. 13, Schedule No. 1.

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

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see Exhibit GAS-ROR-13 for projected revenues and expenses.

Please see Exhibit GAS-ROR-14 for the projected construction budget.

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

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response: See Exhibit No. 13 Schedule No. 5

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response: Refer to Exhibit No. 13 Schedule No. 3.

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response: Refer to Exhibit No. 13 Schedule No. 4.

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Response: Refer to Exhibit 13 No. Schedule No. 4.

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response: Refer to Exhibit 13 No. Schedule No. 4.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response: Refer to Exhibit 13 No. Schedule No. 4.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: Refer to Exhibit No. 13 Schedule No. 4.

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

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response: See Exhibit No. 13, Schedule No. 6.

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

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response: Refer to Exhibit No. 14, Schedule No. 1

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE SCHEDULE  
B. GAS UTILITIES

6. Supply copies of all present and proposed Gas Tariffs.

Response: Refer to Exhibit No. 14, Schedule No 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response: See Exhibit No. 15 Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response: See Exhibit No. 15 Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's relationship to its affiliates (System Structure).

Response: See Exhibit No.15 Schedule No. 3.

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

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response: Refer to Exhibit No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
  - (i) Explain how respondent stores or manufactures gas; if applicable.
  - (ii) State whether the company has peak shaving facilities.
  - (iii) Provide details of coal-gasification programs, if any.
  - (iv) Describe the potential for emergency purchases of gas.
  - (iv) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
  - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future supply, as follows:
  - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
  - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response: See Exhibit No. 17.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 III BALANCE SHEET AND OPERATING STATEMENT

E. GAS UTILITIES

- 28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and nonaffiliated utilities, including determination of costs terms of contract, and other pertinent information.

Response: See Exhibit No. 17.