

Columbia Gas of Pennsylvania, Inc.
2012 General Rate Case
Docket No. R-2012-2321748
Standard Filing Requirements
Exhibits 101-109
Volume 5 of 9

2-13-13
Hbg

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response: Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response: Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from June 2010 through May 2012.

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

Response: Refer to Exhibit No.1, Schedule No.4, for Other Property and Investment, Temporary Cash Investments and Working Funds for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 II. RATE OF RETURN

C. GAS UTILITIES ONLY

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

Response: Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended May 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. BALANCE SHEET AND OPERATING STATEMENT

A. ALL UTILITIES

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

Response: Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at May 31, 2011 and 2012.

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

Response: Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

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

Response: Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2009, 2010 and 2011.

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

Response: Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

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

Response: Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:

- a. Origin of these accounts
- b. Probable changes to this account in the near future
- c. Amortization of these accounts currently charged to operations or to be charged in the near future.
- d. Method of determining yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any other deferred accounts that affect operating results

Response: Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

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

Response: Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at May 31, 2012.

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

Response: Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2009, 2010, 2011, and the five months ended May 31, 2012.

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Pages 2 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at May 31, 2012 and page 3 at May 31, 2011.

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

Response: Refer to Exhibit No. 1, Schedule 18, page 4, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at May 31, 2011 and 2012.

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

Response: As of May 31, 2012, Deferred Income Taxes associated with deferred purchased gas costs are reflected as follows:

A federal income tax rate of 35% and a state income tax rate of 9.99% has been used to record deferred income taxes. The same rates were also, and will be, used to reverse those taxes as amortization of deferred gas costs occurred/occurs.

Account 283 - Federal Accumulated Deferred Income Taxes \$(9,165,889).
Account 283 - State Accumulated Deferred Income Taxes \$(2,906,493).

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 (b)

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

Response: Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve month periods ending May 30, 2012 (normalized historic test year), May 30, 2013 (future test year), and June 30, 2014 (fully forecasted rate year).

53.52 (c)

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

Response: Exhibit 103 sets forth the operating revenues for the 12 month periods ending May 30, 2012 (normalized historic test year), May 30, 2013 (future test year), and June 30, 2014 (fully forecasted rate year).

Response: Exhibit 104 sets for the operating expenses for the 12 month periods ending May 30, 2012 (normalized historic test year), May 30, 2013 (future test year), and June 30, 2014 (fully forecasted rate year).

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

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

Response:

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

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

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

- Col. 1 Book recorded statement for the test year.
2 Adjustments to book record to annualize and normalize under present rates.
3 Income statement under present rates after adjustment in Col. 2.
4 Adjustment to Col. 3 for revenue increase requested.
5 Income Statement under requested rates.
- a. Expenses may be summarized by the following expense classifications for purposes of this statement:

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

Income Before Interest Charges

Listing of all types of Interest Charges and all amortization of
Premiums and/or Discounts and Expenses on Debt issues

Total Interest

Net Income After Interest Charges

Response: See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at
present , future test year, fully forecasted rate year and proposed rates.

Refer to Exhibit No.2, Schedule No.4, for the Income Statement per
books at May 31, 2012.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.	Description	Reference	Pro Forma Historic Test Year	FTY Adjustments @ Present Rates	FTY Test Year	FFRY Adjustments @ Present Rates	FFRY Test Year	Adjustments	FFRY @ Proposed Rates
		(1)	(2)	(3)	(4=2+3)	(5)	(6=4+5)	(7)	(8=6+7)
			\$	\$	\$	\$	\$	\$	\$
1	Operation Revenues								
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	212,908,870	1,776,624	214,685,494	307,638	214,993,132	77,311,053	292,304,185
3	Fuel Revenues	Exhibit 103	148,223,679	1,188,693	149,412,372	786,255	150,198,627	0	150,198,627
4	Rider USP	Exhibit 103	10,805,272	110,899	10,916,171	(58,100)	10,858,071	0	10,858,071
5	Storage Interest	Exhibit 103	0	146,486	0	0	0	0	0
6	Unbundled Uncollectibles-Gas Cost	Exhibit 103	1,817,075	108,765	1,925,840	(77,564)	1,848,276	0	1,848,276
7	Off System Sales Revenue	Exhibit 103	0	0	0	0	0	0	0
8	Late Payment Fees	Exhibit 103	934,013	7,960	941,973	2,394	944,367	0	944,367
9	Other Operating Revenues (Excl. Transportation)	Exhibit 103	<u>464,423</u>	0	<u>464,423</u>	<u>0</u>	<u>464,423</u>	<u>0</u>	<u>464,423</u>
10	Total Operating Revenues		375,153,332	3,339,427	378,346,273	960,623	379,306,896	77,311,053	456,617,949
					0				
11	Operating Revenue Deductions								
12	Gas Supply Expense	Exhibit 103	148,223,679	1,188,693	149,412,372	786,255	150,198,627	0	150,198,627
13	Off System Sales Expense	Exhibit 103	0	0	0	0	0	0	0
14	Gas Used in Company Operations		0	0	0	0	0	0	0
15	Operating and Maintenance Expense	Exhibit 104	125,484,092	6,465,951	131,950,043	5,803,415	137,753,458	1,127,195	138,880,653
16	Depreciation and Amortization	Exhibit 105	28,335,103	4,573,509	32,908,612	4,188,393	37,097,005	0	37,097,005
17	Net Salvage Amortized	Exhibit 105	4,409,745	261,437	4,671,182	193,149	4,864,331	0	4,864,331
18	Taxes Other Than Income Taxes	Exhibit 106	<u>4,054,326</u>	<u>(158,823)</u>	<u>3,895,504</u>	<u>(207,301)</u>	<u>3,688,203</u>	<u>0</u>	<u>3,688,203</u>
19	Total Operating Revenue Deductions		310,506,945	12,330,767	322,837,713	10,763,911	333,601,624	1,127,195	334,728,819
20	Operating Income Before Income Taxes		64,646,387	(8,991,340)	55,508,560	(9,803,288)	45,705,272	76,183,858	121,889,130
21	Income Taxes	Exhibit 107	5,176,268		(255,774)	4,698,602	4,442,828	31,611,349	36,054,177
22	Investment Tax Credit	Exhibit 107	<u>(360,239)</u>		<u>(360,239)</u>	<u>0</u>	<u>(360,239)</u>	<u>0</u>	<u>(360,239)</u>
23	Operating Income		59,830,358		56,124,573	(14,501,890)	41,622,683	44,572,509	86,195,192
24	Rate Base	Exhibit 108	800,331,300		865,754,465	0	1,011,680,660	0	1,011,680,660
25	% Rate of Return Earned on Rate Base		7.476%		6.483%		4.114%		8.520%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended May 31, 2013

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma (2) \$</u>
<u>FTY Calculation</u>		
1	Rate Base	865,754,465
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.630%</u>
4	Interest Expense	22,769,342
<u>FFRY Calculation</u>		
5	Rate Base	1,011,680,660
6	Weighted Cost of Short &	
7	Long Term Debt	<u>2.6300%</u>
8	Interest Expense	26,607,201

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

Line No.	Acct. No.	Description	Detail	Amount
				(1)
				\$
1		Proforma Rate Base at Present Rates		1,011,680,660
2		Return on Rate Base		8.520%
3		Total Requirement		86,195,192
4		Less: Net Operating Income at Present Rates		<u>41,622,683</u>
5		Net Required		44,572,509
6		Revenue Conversion Factor		1.73450081
7		Gross Revenue Requirement		77,311,053
8		Revenue Conversion Factor:		
9		Operating Revenue		1.00000000
10		Less: Uncollectibles		0.01458000
14		Income Before State Taxes		0.98542000
15		Less: State Income Tax @ Effect Tax Rate		0.09844345
16		Income Before Federal Taxes		0.88697655
17		Less: Federal Tax @ 35%		<u>0.31044179</u>
18		Adjusted Operating Income		0.57653476
19		Revenue Conversion Factor		1.73450081

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended May 31, 2013

Line No.	Acct. No.	Description	Amount
			(2)
			\$
1		Additional Revenue Requirement	77,311,053
2		Operating & Maintenance Expense	
3	Less:	Uncollectible Accounts Expense	
4		Line 1 X Uncollectible Rate	1,127,195
5		Income Before State Income Tax	76,183,858
6		State Income Taxes	
7		Line 11 Times Effect Tax Rate (9.99%)	<u>7,610,767</u>
8		Income Before Federal Income Tax	68,573,090
9		Federal Income Taxes	
10		Line 14 Times 35%	<u>24,000,582</u>
11		Operating Income	44,572,509

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

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

Response: See Exhibit No. 2 Schedule No. 5.

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

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

Response: There are no other divisions operating in Pennsylvania.

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

Response: Pennsylvania jurisdictional data does not include other state data.

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

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

Response: See Exhibit No. 2, Schedule No. 7.

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(a)

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

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

Response: See Exhibit No. 3.

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

Response: See Exhibit No. 103, Pages 9 through 11.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of May 31, 2012. The "Per Books" operating revenues are shown on page 10, Exhibit 3 for the historic test year.

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

Response: See Exhibit No. 103, Pages 9 through 11.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending June 30, 2014, see Exhibit No. 103, pages 9 through 11.

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

Response: See Exhibit No. 103, pages 9 through 11.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending June 30, 2014, see Exhibit No. 103, pages 9 through 11.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

Response: See Exhibit No. 103, Schedule 3.

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

Response: See Exhibit No. 103, pages 9 through 11.

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

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

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

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

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

Response: See Exhibit No. 103, page 17.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53-53 III. E

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

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

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

Response: Please refer to Exhibit No. 103, pages 9 through 11.

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

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

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Page 6 of 17
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103, Sch 8)
1	Rate Schedule RSS - Residential Sales Service					
2	Residential	3,550,184	23,243,777.9	222,700,133	48,294,398	270,994,531
3	Rate Schedule PRDGSS - Pilot Residential Distributed Generation Sales Service					
4	Residential	295	2,781.1	24,663	5,296	29,959
5	Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)					
6	Commercial	318,697	7,941,545.5	58,130,761	9,152,062	67,282,823
7	Industrial	<u>710</u>	<u>126,378.7</u>	<u>835,124</u>	<u>102,178</u>	<u>937,302</u>
8	Total Rate Schedule SGSS	319,407	8,067,924.2	58,965,885	9,254,240	68,220,125
9	Rate Schedule NSS - Negotiated Sales Service					
10	Commercial	12	61,000.0	271,094	901	271,995
11	Rate Schedule NSS - Negotiated Sales Service					
12	Industrial	0	0.0	0	0	0
13	Rate Schedule LGSS - Large General Sales Service					
14	Commercial	848	812,649.4	4,877,916	508,388	5,386,304
15	Industrial	<u>97</u>	<u>102,620.7</u>	<u>616,899</u>	<u>64,354</u>	<u>681,253</u>
16	Total Rate Schedule LGSS	945	915,270.1	5,494,815	572,742	6,067,557
17	Tariff Sales Summary by Customer Class					
18	Total Residential Sales	3,550,479	23,246,559	222,724,796	48,299,694	271,024,490
19	Total Commercial Sales	319,557	8,815,195	63,279,771	9,661,351	72,941,122
20	Total Industrial Sales	<u>807</u>	<u>228,999</u>	<u>1,452,023</u>	<u>166,532</u>	<u>1,618,555</u>
21	Total Tariff Sales	3,870,843	32,290,753.3	287,456,590	58,127,577	345,584,167

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Page 7 of 17
Witness: M. J. Bell

	<u>Description</u>	<u>Bills</u> (1) (Ex 103, Sch 1)	<u>Volumes</u> (2) Dth (Ex 103, Sch 1)	<u>Revenue @</u> <u>Current Rates</u> (3) \$ (Ex 103, Sch 1)	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ (Ex 103, Sch 8)
1	Rate Schedule RDS - Residential Distribution Service (Choice)					
2	Residential	810,131	7,117,558.6	39,035,523	13,619,520	52,655,043
3	Residential Distribution Service (CAP - Before Discount)					
4	Residential	223,803	2,592,687.1	12,273,500	8,558	12,282,058
5	Rate Schedule PRDGDS - Pilot Residential Distributed Generation Distribution Service (Choice)					
6	Residential	60	754.1	3,763	1,324	5,087
7	Rate Schedule SCD - Small Commercial Distribution (Choice)					
8	Commercial	96,563	1,474,996.8	6,328,702	2,038,489	8,367,191
9	Rate Schedule SGDS - Small General Distribution Service					
10	Commercial	25,137	3,546,200.8	8,150,372	2,871,940	11,022,312
11	Industrial	<u>418</u>	<u>82,549.9</u>	<u>180,035</u>	<u>63,737</u>	<u>243,772</u>
12	Total Rate Schedule SGDS	25,555	3,628,750.7	8,330,407	2,935,677	11,266,084
13	Rate Schedule SDS - Small Distribution Service					
	Commercial	3,772	4,166,572.1	5,758,674	364,642	6,123,316
	Industrial	<u>1,244</u>	<u>2,812,410.3</u>	<u>3,704,838</u>	<u>213,993</u>	<u>3,918,831</u>
16	Total Rate Schedule SDS	5,016	6,978,982.4	9,463,512	578,635	10,042,147
17	Rate Schedule LDS - Large Distribution Service					
18	Commercial	266	2,838,431.6	2,683,174	2,973	2,686,147
19	Industrial	<u>835</u>	<u>14,964,411.4</u>	<u>10,160,167</u>	<u>7,971</u>	<u>10,168,138</u>
20	Total Rate Schedule LDS	1,101	17,802,843.0	12,843,341	10,944	12,854,285
21	Rate Schedule MLDS - Main Line Distribution Service - Class I					
22	Commercial	12	99,800.0	23,092	27	23,119
23	Industrial	<u>36</u>	<u>3,110,700.0</u>	<u>389,954</u>	<u>24</u>	<u>389,978</u>
24	Total Rate Schedule MLSS - Class I	48	3,210,500.0	413,046	51	413,097
25	Rate Schedule MLDS - Main Line Distribution Service - Class II					
26	Industrial	60	1,944,238.0	791,493	179	791,672
27	Transportation Summary by Customer Class					
28	Total Residential Transportation	1,033,994	9,711,000	51,312,786	13,629,402	64,942,188
	Total Commercial Transportation	125,750	12,126,001.3	22,944,014	5,278,071	28,222,085
	Total Industrial Transportation	<u>2,593</u>	<u>22,914,309.6</u>	<u>15,226,487</u>	<u>285,904</u>	<u>15,512,391</u>
31	Total Transportation	1,162,337	44,751,310.7	89,483,287	19,193,377	108,676,664

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Page 8 of 17
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103, Sch 8)
1	Total Company Throughput by Customer Class					
2	Total Residential	4,584,473	32,957,558.8	274,037,582	61,929,096	335,966,678
3	Total Commercial	445,307	20,941,196.2	86,223,785	14,939,422	101,163,207
4	Total Industrial	<u>3,400</u>	<u>23,143,309.0</u>	<u>16,678,510</u>	<u>452,436</u>	<u>17,130,946</u>
5	Total Throughput	5,033,180	77,042,064.0	376,939,877	77,320,954	454,260,831
6	Other Operating Revenue					
7	487 - Forfeited Discounts			941,973	0	941,973
8	488 - Miscellaneous Service Revenues			146,687	0	146,687
9	493 - Rent from Gas Property			173,011	0	173,011
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			144,725	0	144,725
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,406,396	0	1,406,396
15	Total Company Revenue			378,346,273	77,320,954	455,667,227

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Page 9 of 17
Witness: M. J. Bell

No.	Description	Bills (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103, Sch 8)
1	Rate Schedule RSS - Residential Sales Service					
2	Residential	3,565,057	23,110,026.2	221,926,236	48,179,646	270,105,882
3	Rate Schedule PRDGSS - Pilot Residential Distributed Generation Sales Service					
4	Residential	295	2,761.8	24,514	5,275	29,789
5	Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)					
6	Commercial	317,234	8,086,967.1	59,018,457	9,265,563	68,284,020
7	Industrial	<u>710</u>	<u>126,957.1</u>	<u>838,535</u>	<u>102,924</u>	<u>941,459</u>
8	Total Rate Schedule SGSS	317,944	8,213,924.2	59,856,992	9,368,487	69,225,479
9	Rate Schedule NSS - Negotiated Sales Service					
10	Commercial	12	61,000.0	271,094	901	271,995
11	Rate Schedule NSS - Negotiated Sales Service					
12	Industrial	0	0.0	0	0	0
	Rate Schedule LGSS - Large General Sales Service					
13	Commercial	848	829,441.6	4,973,829	518,069	5,491,898
15	Industrial	<u>97</u>	<u>102,042.7</u>	<u>613,618</u>	<u>64,020</u>	<u>677,638</u>
16	Total Rate Schedule LGSS	945	931,484.3	5,587,447	582,089	6,169,536
17	Tariff Sales Summary by Customer Class					
18	Total Residential Sales	3,565,352	23,112,788	221,950,750	48,184,921	270,135,671
19	Total Commercial Sales	318,094	8,977,409	64,263,380	9,784,533	74,047,913
20	Total Industrial Sales	<u>807</u>	<u>229,000</u>	<u>1,452,153</u>	<u>166,944</u>	<u>1,619,097</u>
21	Total Tariff Sales	3,884,253	32,319,196.5	287,666,283	58,136,398	345,802,681

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Page 10 of 17
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103, Sch 8)
1	Rate Schedule RDS - Residential Distribution Service (Choice)					
2	Residential	813,396	7,089,719.1	38,978,387	13,592,944	52,571,331
3	Residential Distribution Service (CAP - Before Discount)					
4	Residential	224,703	2,582,529.5	12,251,061	0	12,251,061
5	Rate Schedule PRDGDS - Pilot Residential Distributed Generation Distribution Service (Choice)					
6	Residential	60	751.2	3,752	1,321	5,073
7	Rate Schedule SCD - Small Commercial Distribution (Choice)					
8	Commercial	96,159	1,486,997.4	6,355,797	2,043,257	8,399,054
9	Rate Schedule SGDS - Small General Distribution Service					
10	Commercial	25,113	3,559,158.8	8,859,971	2,879,869	11,739,840
11	Industrial	<u>430</u>	<u>83,369.6</u>	<u>181,728</u>	<u>64,333</u>	<u>246,061</u>
12	Total Rate Schedule SGDS	25,543	3,642,528.4	9,041,699	2,944,202	11,985,901
13	Rate Schedule SDS - Small Distribution Service					
14	Commercial	3,784	4,185,627.1	5,786,846	366,561	6,153,407
15	Industrial	<u>1,244</u>	<u>2,837,531.4</u>	<u>3,733,483</u>	<u>215,127</u>	<u>3,948,610</u>
16	Total Rate Schedule SDS	5,028	7,023,158.5	9,520,329	581,688	10,102,017
17	Rate Schedule LDS - Large Distribution Service					
18	Commercial	266	2,825,143.2	2,672,811	2,961	2,675,772
19	Industrial	<u>835</u>	<u>14,963,198.8</u>	<u>10,178,037</u>	<u>8,050</u>	<u>10,186,087</u>
20	Total Rate Schedule LDS	1,101	17,788,342.0	12,850,848	11,011	12,861,859
21	Rate Schedule MLDS - Main Line Distribution Service - Class I					
22	Commercial	12	102,100.0	23,307	27	23,334
23	Industrial	<u>36</u>	<u>3,076,300.0</u>	<u>405,683</u>	<u>47</u>	<u>405,730</u>
24	Total Rate Schedule MLSS - Class I	48	3,178,400.0	428,990	74	429,064
25	Rate Schedule MLDS - Main Line Distribution Service - Class II					
26	Industrial	60	1,980,000.0	800,960	182	801,142
27	Transportation Summary by Customer Class					
28	Total Residential Transportation	1,038,159	9,673,000	51,233,200	13,594,265	64,827,465
29	Total Commercial Transportation	125,334	12,159,026.5	23,698,732	5,292,675	28,991,407
30	Total Industrial Transportation	<u>2,605</u>	<u>22,940,399.8</u>	<u>15,299,891</u>	<u>287,739</u>	<u>15,587,630</u>
31	Total Transportation	1,166,098	44,772,426.1	90,231,823	19,174,679	109,406,502

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Page 11 of 17
Witness: M. J. Bell

N	Description	<u>Bills</u>	<u>Volumes</u>	<u>Revenue @</u>	<u>Proposed</u>	<u>Revenue @</u>
		(1)	(2)	Current Rates	Adjustment	Proposed Rates
		(Ex 103, Sch 1)	Dth (Ex 103, Sch 1)	(3) \$ (Ex 103, Sch 1)	(4) = (5) - (3) \$	(5) \$ (Ex 103, Sch 8)
1	Total Company Throughput by Customer Class					
2	Total Residential	4,603,511	32,785,787.8	273,183,950	61,779,186	334,963,136
3	Total Commercial	443,428	21,136,435.2	87,962,112	15,077,208	103,039,320
4	Total Industrial	<u>3,412</u>	<u>23,169,399.6</u>	<u>16,752,044</u>	<u>454,683</u>	<u>17,206,727</u>
5	Total Throughput	5,050,351	77,091,622.6	377,898,106	77,311,077	455,209,183
6	Other Operating Revenue					
7	487 - Forfeited Discounts			944,367	0	944,367
8	488 - Miscellaneous Service Revenues			146,687	0	146,687
9	493 - Rent from Gas Property			173,011	0	173,011
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
	495 - Off System Sales			0	0	0
	495 - Other Gas Revenues - Other			144,725	0	144,725
13	496 - Provision For Rate Refunds			0	0	0
14	Total Other Operating Revenue			1,408,790	0	1,408,790
15	Total Company Revenue					
				379,306,896	77,311,077	456,617,973

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Page 12 of 17
Witness: M. J. Bell

Line No.	Acct No.	Description	Per Proforma Historic Test Year (1)	Proforma Historic Test Year Gas Cost (2) (Ex 103, Sch 8)	Proforma Historic Rider USP (3) (Ex 3, Sch 9)	Proforma Historic Storage Interest (4) (Ex 3, Sch 9)	Proforma Historic Unbundled Uncollectibles (5) (Ex 3, Sch 9)	Adjustment To Reflect Annualization (9=10-(1-8)) \$	Annualized Base Revenue (10) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	215,709,469	(98,258,272)	(8,174,547)	0	(1,341,580)	4,549,894	112,484,964
3	481	Commercial Sales Revenue	63,835,368	(38,402,336)	0	0	(469,742)	(252,176)	24,711,114
4	481	Industrial Sales Revenue	1,098,099	(738,018)	0	0	(5,753)	100,370	454,698
5	495	Unbilled Revenue	0	0	0	0	0	0	0
6	481	Other Sales Revenue [1]	0	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	280,642,936	(137,398,626)	(8,174,547)	0	(1,817,075)	4,398,088	137,650,776
8	487	Forfeited Discounts	934,013	0	0	0	0	7,960	941,973
9	488	Miscellaneous Service Rev	146,687	0	0	0	0	0	146,687
10	489	Transportation of Gas	93,111,960	(10,825,053)	(2,630,725)	0	0	(2,621,464)	77,034,718
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	94,510,396	(10,825,053)	(2,630,725)	0	0	(2,613,504)	78,441,114
19		TOTAL REVENUE	375,153,332	(148,223,679)	(10,805,272)	0	(1,817,075)	1,784,584	216,091,890
20 SALES VOL (Dth) Phy. Flow									
21		Residential Sales	23,225,000.0	0.0	0.0	0.0	0.0	21,559.0	23,246,559.0
22		Commercial Sales	8,886,011.9	0.0	0.0	0.0	0.0	(70,817.0)	8,815,194.9
23		Industrial Sales	228,999.4	0.0	0.0	0.0	0.0	0.0	228,999.4
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,340,011.3	0.0	0.0	0.0	0.0	(49,258.0)	32,290,753.3
27 TRANSPORTATION VOL (Dth) Phy. Flow									
28		Residential Transportation	9,710,999.8	0.0	0.0	0.0	0.0	0.0	9,710,999.8
29		Commercial Transportation	12,153,987.3	0.0	0.0	0.0	0.0	(27,986.0)	12,126,001.3
30		Industrial Transportation	22,914,309.6	0.0	0.0	0.0	0.0	0.0	22,914,309.6
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,779,296.7	0.0	0.0	0.0	0.0	(27,986.0)	44,751,310.7
33		TOTAL THROUGHPUT	77,119,308.0	0.0	0.0	0.0	0.0	(77,244.0)	77,042,064.0

[1] Included in Industrial.

Columbia Gas of Pennsylvania, Inc.
 Dth and Revenue Summary @ Unit Rates
 For the 12 Months Ending December 31, 2013

Exhibit No. 103
 Page 13 of 17
 Mess: M. J. Bell

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 9)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Storage Interest (4) \$ (Ex 103, Sch 1)	Annualized Unbundled Uncollectibles (5) \$ (Ex 103, Sch 1)	Annualized Revenue (6=1+2+3+4+5) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	112,484,964	100,453,031	8,357,138	0	1,429,663	222,724,796
3	481	Commercial Sales Revenue	24,711,114	38,080,252	0	0	488,405	63,279,771
4	481	Industrial Sales Revenue	454,698	989,553	0	0	7,772	1,452,023
5	495	Unbilled Revenue	0	0	0	0	0	0
6	481	Other Sales Revenue	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	137,650,776	139,522,836	8,357,138	0	1,925,840	287,456,590
8	487	Forfeited Discounts	941,973	0	0	0	0	941,973
9	488	Miscellaneous Service Revenues	146,687	0	0	0	0	146,687
10	489	Transportation of Gas	77,034,718	9,889,536	2,559,033	0	0	89,483,287
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	78,441,114	9,889,536	2,559,033	0	0	90,889,683
19		TOTAL REVENUE	216,091,890	149,412,372	10,916,171	0	1,925,840	378,346,273
20 SALES VOL. (Dth)								
21		Residential Sales	23,246,559.0	0.0	0.0	0.0	0.0	23,246,559.0
22		Commercial Sales	8,815,194.9	0.0	0.0	0.0	0.0	8,815,194.9
23		Industrial Sales	228,999.4	0.0	0.0	0.0	0.0	228,999.4
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,290,753.3	0.0	0.0	0.0	0.0	32,290,753.3
27 TRANSPORTATION VOLUMES (Dth)								
28		Residential Transportation	9,710,999.8	0.0	0.0	0.0	0.0	9,710,999.8
29		Commercial Transportation	12,126,001.3	0.0	0.0	0.0	0.0	12,126,001.3
30		Industrial Transportation	22,914,309.6	0.0	0.0	0.0	0.0	22,914,309.6
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,751,310.7	0.0	0.0	0.0	0.0	44,751,310.7
33		TOTAL THROUGHPUT	77,042,064.0	0.0	0.0	0.0	0.0	77,042,064.0

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Page 14 of 17
Witness: M. J. Bell

Line No.	Acct No.	Description	Per Proforma Historic Test Year (1)	Proforma Historic Test Year Gas Cost (2) <i>(Ex 103, Sch 8)</i>	Proforma Historic Rider USP (3) <i>(Ex 3, Sch 9)</i>	Proforma Historic Storage Interest (4) <i>(Ex 3, Sch 9)</i>	Proforma Historic Unbundled Uncollectibles (5) <i>(Ex 3, Sch 9)</i>	Adjustment To Reflect Annualization (9=10-(1-8)) \$	Annualized Base Revenue (10) \$ <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE							
2	480	Residential Sales Revenue	222,724,796	(100,453,031)	(8,357,138)	0	(1,429,663)	(123,778)	112,361,186
3	481	Commercial Sales Revenue	63,279,754	(38,065,002)	0	0	(488,405)	435,239	25,161,586
4	481	Industrial Sales Revenue	1,452,023	(989,553)	0	0	(7,772)	411	455,109
5	495	Unbilled Revenue	0	0	0	0	0	0	0
6	481	Other Sales Revenue [1]	0	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	287,456,573	(139,507,586)	(8,357,138)	0	(1,925,840)	311,872	137,977,881
8	487	Forfeited Discounts	941,973	0	0	0	0	2,885	944,858
9	488	Miscellaneous Service Rev	146,687	0	0	0	0	0	146,687
10	489	Transportation of Gas	89,483,287	(9,889,536)	(2,559,033)	0	0	128,673	77,163,391
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	90,889,683	(9,889,536)	(2,559,033)	0	0	131,558	78,572,672
19		TOTAL REVENUE	378,346,256	(149,397,122)	(10,916,171)	0	(1,925,840)	443,430	216,550,553
20		SALES VOL (Dth) Phy. Flow							
21		Residential Sales	23,072,000.0	0.0	0.0	0.0	0.0	0.0	23,072,000.0
22		Commercial Sales	9,035,998.7	0.0	0.0	0.0	0.0	0.0	9,035,998.7
23		Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	0.0	228,999.8
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,336,998.5	0.0	0.0	0.0	0.0	0.0	32,336,998.5
27		TRANSPORTATION VOL (Dth) Phy. Flow							
28		Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	0.0	9,672,999.8
29		Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	0.0	12,159,026.5
30		Industrial Transportation	23,050,399.8	0.0	0.0	0.0	0.0	0.0	23,050,399.8
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,882,426.1	0.0	0.0	0.0	0.0	0.0	44,882,426.1
33		TOTAL THROUGHPUT	77,219,424.6	0.0	0.0	0.0	0.0	0.0	77,219,424.6

[1] Included in Industrial.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary at Rates
For the 12 Months Ended June 30, 2010 Unadjusted Rate Year

Exhibit No. 103
Page 15 of 17
Address: M. J. Bell

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 9)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Storage Interest (4) \$ (Ex 103, Sch 1)	Annualized Unbundled Uncollectibles (5) \$ (Ex 103, Sch 1)	Annualized Revenue (6=1+2+3+4+5) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	112,361,186	99,698,726	8,294,384	0	1,361,248	221,715,544
3	481	Commercial Sales Revenue	25,161,586	39,019,139	0	0	480,588	64,661,313
4	481	Industrial Sales Revenue	455,109	989,554	0	0	7,490	1,452,153
5	495	Unbilled Revenue	0	0	0	0	0	0
6	481	Other Sales Revenue	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	137,977,881	139,707,419	8,294,384	0	1,849,326	287,829,010
8	487	Forfeited Discounts	944,858	0	0	0	0	944,858
9	488	Miscellaneous Service Revenue	146,687	0	0	0	0	146,687
10	489	Transportation of Gas	77,163,391	10,552,884	2,549,024	0	0	90,265,299
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	78,572,672	10,552,884	2,549,024	0	0	91,674,580
19		TOTAL REVENUE	216,550,553	150,260,303	10,843,408	0	1,849,326	379,503,590
20 SALES VOL (Dth)								
21		Residential Sales	23,072,000.0	0.0	0.0	0.0	0.0	23,072,000.0
22		Commercial Sales	9,035,998.7	0.0	0.0	0.0	0.0	9,035,998.7
23		Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	228,999.8
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,336,998.5	0.0	0.0	0.0	0.0	32,336,998.5
27 TRANSPORTATION VOLUMES (Dth)								
28		Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	9,672,999.8
29		Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	12,159,026.5
30		Industrial Transportation	23,050,399.8	0.0	0.0	0.0	0.0	23,050,399.8
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,882,426.1	0.0	0.0	0.0	0.0	44,882,426.1
33		TOTAL THROUGHPUT	77,219,424.6	0.0	0.0	0.0	0.0	77,219,424.6

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Page 16 of 17
Witness: M. J. Bell

Line No.	Acct No.	Description	Per Proforma Historic Test Year (1)	Proforma Historic Test Year Gas Cost (2) (Ex 103, Sch 8)	Proforma Historic Rider USP (3) (Ex 3, Sch 9)	Proforma Historic Storage Interest (4) (Ex 3, Sch 9)	Proforma Historic Unbundled Uncollectibles (5) (Ex 3, Sch 9)	Adjustment To Reflect Annualization (9=10-(1-8)) \$	Annualized Base Revenue (10) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	222,724,796	(100,453,031)	(8,357,138)	0	(1,429,663)	(81,895)	112,403,069
3	481	Commercial Sales Revenue	63,279,771	(38,080,252)	0	0	(488,405)	293,925	25,005,039
4	481	Industrial Sales Revenue	1,452,023	(989,553)	0	0	(7,772)	411	455,109
5	495	Unbilled Revenue	0	0	0	0	0	0	0
6	481	Other Sales Revenue [1]	0	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	287,456,590	(139,522,836)	(8,357,138)	0	(1,925,840)	212,441	137,863,217
8	487	Forfeited Discounts	941,973	0	0	0	0	2,394	944,367
9	488	Miscellaneous Service Rev	146,687	0	0	0	0	0	146,687
10	489	Transportation of Gas	89,483,287	(9,889,536)	(2,559,033)	0	0	95,197	77,129,915
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	90,889,683	(9,889,536)	(2,559,033)	0	0	97,591	78,538,705
19		TOTAL REVENUE	378,346,273	(149,412,372)	(10,916,171)	0	(1,925,840)	310,032	216,401,922
20 SALES VOL (Dth) Phy. Flow									
21		Residential Sales	23,072,000.0	0.0	0.0	0.0	0.0	40,788.0	23,112,788.0
22		Commercial Sales	9,035,998.7	0.0	0.0	0.0	0.0	(58,590.0)	8,977,408.7
23		Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	0.0	228,999.8
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,336,998.5	0.0	0.0	0.0	0.0	(17,802.0)	32,319,196.5
27 TRANSPORTATION VOL (Dth) Phy. Flow									
28		Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	0.0	9,672,999.8
29		Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	0.0	12,159,026.5
30		Industrial Transportation	23,050,399.8	0.0	0.0	0.0	0.0	(110,000.0)	22,940,399.8
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,882,426.1	0.0	0.0	0.0	0.0	(110,000.0)	44,772,426.1
33		TOTAL THROUGHPUT	77,219,424.6	0.0	0.0	0.0	0.0	(127,802.0)	77,091,622.6

[1] Included in Industrial.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary Statement Rates
For the 12 Months Ending June 30, 2014

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

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 9)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Storage Interest (4) \$ (Ex 103, Sch 1)	Annualized Unbundled Uncollectibles (5) \$ (Ex 103, Sch 1)	Annualized Revenue (6=1+2+3+4+5) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	112,403,069	99,874,979	8,309,047	0	1,363,655	221,950,750
3	481	Commercial Sales Revenue	25,005,039	38,781,210	0	0	477,131	64,263,380
4	481	Industrial Sales Revenue	455,109	989,554	0	0	7,490	1,452,153
5	495	Unbilled Revenue	0	0	0	0	0	0
6	481	Other Sales Revenue	0	0	0	0	0	0
7		TOTAL GAS SERVICE REV	137,863,217	139,645,743	8,309,047	0	1,848,276	287,666,283
8	487	Forfeited Discounts	944,367	0	0	0	0	944,367
9	488	Miscellaneous Service Revenues	146,687	0	0	0	0	146,687
10	489	Transportation of Gas	77,129,915	10,552,884	2,549,024	0	0	90,231,823
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0
18		TOTAL OTHER OPER. REV	78,538,705	10,552,884	2,549,024	0	0	91,640,613
19		TOTAL REVENUE	216,401,922	150,198,627	10,858,071	0	1,848,276	379,306,896
20 SALES VOL (Dth)								
21		Residential Sales	23,112,788.0	0.0	0.0	0.0	0.0	23,112,788.0
22		Commercial Sales	8,977,408.7	0.0	0.0	0.0	0.0	8,977,408.7
23		Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	228,999.8
24		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0
25		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0
26		TOTAL GAS SERVICE SALES	32,319,196.5	0.0	0.0	0.0	0.0	32,319,196.5
27 TRANSPORTATION VOLUMES (Dth)								
28		Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	9,672,999.8
29		Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	12,159,026.5
30		Industrial Transportation	22,940,399.8	0.0	0.0	0.0	0.0	22,940,399.8
31		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0
32		TOTAL TRANS VOLUME	44,772,426.1	0.0	0.0	0.0	0.0	44,772,426.1
33		TOTAL THROUGHPUT	77,091,622.6	0.0	0.0	0.0	0.0	77,091,622.6

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 1 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2 RESIDENTIAL						
3	Customer Charge	3,550,184		18.73	66,494,946	
4	Commodity Charge:					
5	First 2.1 Dth		5,975,967.3	0.0000	0	
6	Over 2.1 Dth		<u>17,267,810.6</u>	2.6708	46,118,869	
7	Rider USP - Universal Service Plan		23,243,777.9	0.3595	<u>8,356,138</u>	
8	Subtotal				120,969,953	
9	STAS				<u>(140,325)</u>	
10	Base Rate Revenue				120,829,628	
11	Gas Cost		23,243,777.9	4.3212	<u>100,441,013</u>	
12	Unbundled Uncollectibles		23,243,777.9	0.0615	1,429,492	
13	Storage Interest		<u>23,243,777.9</u>	0.0000	0	
14	Total Rate Schedule RSS	3,550,184	23,243,777.9		222,700,133	9.5811
15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
16 RESIDENTIAL						
17	Customer Charge	295		18.73	5,525	
18	Commodity Charge:					
19	First 2.1 Dth		548.5	0.0000	0	
20	Over 2.1 Dth		<u>2,232.6</u>	2.6708	5,963	
21	Rider USP - Universal Service Plan		2,781.1	0.3595	<u>1,000</u>	
22	Subtotal				12,488	
23	STAS				<u>(14)</u>	
24	Base Rate Revenue				12,474	
25	Gas Cost		2,781.1	4.3212	<u>12,018</u>	
26	Unbundled Uncollectibles		2,781.1	0.0615	171	
27	Storage Interest		<u>2,781.1</u>	0.0000	0	
28	Total Rate Schedule PRDGSS	295	2,781.1		24,663	8.8681
29 Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)						
30 COMMERCIAL						
31	Customer Charge:					
32	Less Than 6,438 Therms Annually	275,415		20.18	5,557,875	
33	6,438 - 64,380 Therms Annually	43,282		32.09	1,388,919	
34	Commodity Charge:					
35	All Gas Consumed		<u>7,941,545.5</u>	2.0658	<u>16,405,645</u>	
36	Subtotal		7,941,545.5		23,352,439	
37	STAS				<u>(27,089)</u>	
38	Base Rate Revenue				23,325,350	
39	Gas Cost		7,941,545.5	4.3212	<u>34,317,006</u>	
40	Unbundled Uncollectibles		7,941,545.5	0.0615	488,405	
41	Storage Interest		<u>7,941,545.5</u>	0.0000	0	
42	Total Commercial SGSS	318,697	7,941,545.5		58,130,761	7.3198

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 2 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)						
2	INDUSTRIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	192		20.18	3,875	
5	6,438 - 64,380 Therms Annually	518		32.09	16,623	
6	Commodity Charge:					
7	All Gas Consumed		126,378.7	2.0658	261,073	
8	Subtotal		126,378.7		281,571	
9	STAS				(327)	
10	Base Rate Revenue				281,244	
11	Gas Cost		126,378.7	4.3212	546,108	
12	Unbundled Uncollectibles		126,378.7	0.0615	7,772	
13	Storage Interest		126,378.7	0.0000	0	
14	Total Industrial SGSS	710	126,378.7		835,124	6.6081
15	Total Rate Schedule SGSS	319,407	8,067,924.2		58,965,885	7.3087
16 Rate Schedule NSS - Negotiated Sales Service						
17	COMMERCIAL					
18	Customer Charge					
19	Less than 6,438 Therms Annually	0		20.18	0	
20	6,438 - 64,380 Therms Annually	0		32.09	0	
21	64,380 - 107,289 Therms Annually	0		125.12	0	
22	107,289 - 536,489 Therms Annually	0		469.34	0	
23	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	Less than 6,438 Therms Annually		0.0	2.0658	0	
26	6,438 - 64,380 Therms Annually		0.0	2.0658	0	
27	64,380 - 107,289 Therms Annually		0.0	1.1416	0	
28	107,289 - 536,489 Therms Annually		0.0	1.1416	0	
29	536,489 - 1,072,989 Therms Annually		61,000.0	0.0935	5,704	
30	Subtotal		61,000.0		19,492	
31	STAS				(23)	
32	Base Rate Revenue				19,469	
33	Gas Cost - Commodity			(workpaper)	195,261	
34	Gas Cost - Demand		6,600.0		56,364	
35	Total Rate Schedule NSS	12	61,000.0		271,094	4.4442
36	INDUSTRIAL					
37	Customer Charge					
38	Less than 6,438 Therms Annually	0		20.18	0	
39	64,380 - 107,989 Annually	0		125.12	0	
40	Commodity Charge:					
41	Less than 6,438 Therms Annually		0.0	2.0658	0	
42	64,380 - 107,989 Annually		0.0	1.1416	0	
43	Subtotal				0	
44	STAS				0	
45	Base Rate Revenue				0	
46	Gas Cost - Commodity		0.0	(workpaper)	0	
47	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 3 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	517		125.12	64,687	
5	107,300 - 536,489 Therms Annually	319		469.34	149,719	
6	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
7	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
8	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
9	> 7,510,989 Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,073.0 Dth		492,037.4	1.4241	700,710	
12	Next 4,292.0 Dth		305,317.7	1.3707	418,499	
13	Next 5,365.0 Dth		15,294.3	1.3390	20,479	
14	Over 10,730.0 Dth		0.0	1.1416	0	
15	Subtotal		812,649.4		1,367,882	
16	STAS				(1,587)	
17	Base Rate Revenue				1,366,295	
18	Gas Cost		812,649.4	4.3212	3,511,621	
19	Storage Interest		812,649.4	0.0000	0	
20	Total Commercial LGSS	848	812,649.4		4,877,916	6.0025
21	INDUSTRIAL					
22	Customer Charge:					
23	Less Than 107,300 Therms Annually	48		125.12	6,006	
24	107,300 - 536,489 Therms Annually	49		469.34	22,998	
25	536,489 - 1,072,989 Therms Annually	0		1,149.00	0	
26	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
27	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
28	> 7,510,989 Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,073.0 Dth		74,712.8	1.4241	106,398	
31	Next 4,292.0 Dth		27,907.9	1.3707	38,253	
32	Next 5,365.0 Dth		0.0	1.3390	0	
33	Over 10,730.0 Dth		0.0	1.1416	0	
34	Subtotal		102,620.7		173,655	
35	STAS				(201)	
36	Base Rate Revenue				173,454	
37	Gas Cost		102,620.7	4.3212	443,445	
38	Storage Interest		102,620.7	0.0000	0	
39	Total Industrial LGSS	97	102,620.7		616,899	6.0114
40	Total Rate Schedule LGSS	945	915,270.1		5,494,815	6.0035

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 4 of 30
Witness: M. J. Bell

Line No.	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			

1 Tariff Sales Summary by Customer Class

2	Base Rate Revenue				112,625,303	
3	STAS				(140,339)	
4	Rider USP				8,357,138	
5	Unbundled Uncollectibles				1,429,663	
6	Storage Interest				0	
7	Gas Cost				<u>100,453,031</u>	
8	Total Residential Sales	3,550,479	23,246,559.0		222,724,796	
9	Base Rate Revenue				24,739,813	
10	STAS				(28,699)	
11	Unbundled Uncollectibles				488,405	
12	Storage Interest				0	
13	Gas Cost				<u>38,080,252</u>	
14	Total Commercial Sales	319,557	8,815,194.9		63,279,771	
15	Base Rate Revenue				455,226	
16	STAS				(528)	
17	Unbundled Uncollectibles				7,772	
18	Storage Interest				0	
19	Gas Cost				<u>989,553</u>	
20	Total Industrial Sales	807	228,999.4		1,452,023	
21	Total Tariff Sales	3,870,843	32,290,753.3		287,456,590	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 5 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL					
3	Customer Charge	810,131		18.73	15,173,754	
4	Commodity Charge:					
5	First 2.1 Dth		1,453,793.6	0.0000	0	
6	Over 2.1 Dth		<u>5,663,765.0</u>	2.6708	15,126,784	
7	Rider USP - Universal Service Plan		7,117,558.6	0.3595	<u>2,558,762</u>	
8	Subtotal				32,859,300	
9	STAS				<u>(38,117)</u>	
10	Base Rate Revenue				32,821,183	
11	Gas Cost		7,117,558.6	0.8731	6,214,340	
12	Storage Interest		<u>7,117,558.6</u>	0.0000	0	
13	Total Rate Schedule RDS	810,131	7,117,558.6		39,035,523	5.4844
14 Residential Distribution Service (CAP)						
15	RESIDENTIAL					
16	Customer Charge	223,803		18.73	4,191,830	
17	Commodity Charge:					
18	First 2.1 Dth		409,962.8	0.0000	0	
19	Over 2.1 Dth		<u>2,182,724.3</u>	2.6708	<u>5,829,620</u>	
20	Subtotal		2,592,687.1		10,021,450	
21	STAS				<u>(11,625)</u>	
22	Base Rate Revenue				10,009,825	
23	Gas Cost		2,592,687.1	0.8731	2,263,675	
24	Storage Interest		<u>2,592,687.1</u>	0.0000	0	
25	Total Rate Schedule RCC	223,803	2,592,687.1		12,273,500	4.7339
26 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
27	RESIDENTIAL					
28	Customer Charge	60		18.73	1,124	
29	Commodity Charge:					
30	First 2.1 Dth		112.4	0.0000	0	
31	Over 2.1 Dth		<u>641.7</u>	2.6708	1,714	
32	Rider USP - Universal Service Plan		754.1	0.3595	<u>271</u>	
33	Subtotal				3,109	
34	STAS				<u>(4)</u>	
35	Base Rate Revenue				3,105	
36	Gas Cost		754.1	0.8731	658	
37	Storage Interest		<u>754.1</u>	0.0000	0	
38	Total Rate Schedule RDGDS	60	754.1		3,763	4.9901
39 Rate Schedule SCD - Small Commercial Distribution (Choice)						
40	COMMERCIAL					
41	Customer Charge					
42	Less Than 6,438 Therms Annually	92,277		20.18	1,862,150	
43	6,438 - 64,380 Therms Annually	4,286		32.09	137,538	
44	Commodity Charge:					
45	All Gas Consumed		1,474,996.8	2.0658	<u>3,047,048</u>	
46	Subtotal				5,046,736	
47	STAS				<u>(5,854)</u>	
48	Base Rate Revenue				5,040,882	
49	Gas Cost		1,474,996.8	0.8731	1,287,820	
50	Storage Interest		<u>1,474,996.8</u>	0.0000	0	
51	Total Rate Schedule SCD	96,563	1,474,996.8		6,328,702	4.2907

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 6 of 30
Witness: M. J. Beil

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule SGDS - Small General Distribution Service					
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	6,378		20.18	128,708	
5	6,438 - 64,380 Therms Annually	<u>18,662</u>		32.09	598,864	
6	Total	25,040				
7	Commodity Charge:					
8	Priority 1 - Aggregation		104,405.9	2.0658	215,682	
9	All Other Aggregation		<u>3,419,545.9</u>	2.0658	<u>7,064,098</u>	
10	Subtotal		3,523,951.8		8,007,352	
11	STAS				<u>(9,289)</u>	
12	Subtotal				7,998,063	
13	Flex	97	22,249.0 (workpaper)		29,977	
14	Priority 1 Gas Cost		104,405.9	1.1717	122,332	
15	Storage Interest		<u>104,405.9</u>	0.0000	<u>0</u>	
16	Total Commercial SGDS	25,137	3,546,200.8		8,150,372	2.2983
17	INDUSTRIAL					
18	Customer Charge:					
19	Less Than 6,438 Therms Annually	164		20.18	3,310	
20	6,438 - 64,380 Therms Annually	<u>254</u>		32.09	8,151	
21	Total	418				
22	Commodity Charge:					
23	Priority 1 - Aggregation		606.7	2.0658	1,253	
24	All Other Aggregation		<u>80,143.2</u>	2.0658	<u>165,560</u>	
25	Subtotal		80,749.9		178,274	
26	STAS				<u>(207)</u>	
27	Subtotal				178,067	
28	Flex	0	1,800.0 (workpaper)		1,257	
29	Priority 1 Gas Cost		606.7	1.1717	711	
30	Storage Interest		<u>606.7</u>	0.0000	<u>0</u>	
31	Total Industrial SGDS	418	82,549.9		180,035	2.1809
32	Total Rate Schedule SGDS	25,555	3,628,750.7		8,330,407	2.2957

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 7 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	1,991		125.12	249,114	
5	107,300 - 536,490 Therms Annually	<u>1,673</u>		469.34	785,206	
6	Total	3,664				
7	Commodity Charge:					
8	Deliveries		3,965,968.1	1.1416	<u>4,527,549</u>	
9	Subtotal				5,561,869	
10	STAS				(6,452)	
11	Flexed Deliveries	<u>108</u>	<u>200,604.0</u> (workpaper)		<u>203,257</u>	
12	Total Commercial SDS	3,772	4,166,572.1		5,758,674	1.3821
13	INDUSTRIAL					
14	Customer Charge:					
15	Less Than 107,300 Therms Annually	248		125.12	31,030	
16	107,300 - 536,490 Therms Annually	<u>996</u>		469.34	467,463	
17	Total	1,244				
18	Commodity Charge:					
19	Deliveries		2,812,410.3	1.1416	<u>3,210,648</u>	
20	Subtotal				3,709,141	
21	STAS				(4,303)	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,812,410.3		3,704,838	1.3173
24	Total Rate Schedule SDS	5,016	6,978,982.4		9,463,512	1.3560
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	COMMERCIAL					
27	Customer Charge:					
28	536,500 - 1,073,000 Therms Annually	134		1,227.00	164,418	
29	1,073,000 - 3,219,000 Therms Annually	108		2,190.00	236,520	
30	3,219,000 - 7,511,000 Therms Annually	12		4,526.00	54,312	
31	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	0	
32	Total	254				
33	Commodity Charge:					
34	536,500 - 1,073,000 Therms Annually		726,698.6	0.9270	673,650	
35	1,073,000 - 3,219,000 Therms Annually		1,195,833.0	0.8114	970,299	
36	3,219,000 - 7,511,000 Therms Annually		690,000.0	0.6716	463,404	
37	> 7,511,000 Therms Annually		<u>0.0</u>	0.6716	<u>0</u>	
38	Total Commercial Deliveries		2,612,531.6		2,107,353	
39	Subtotal				2,562,603	
40	STAS				(2,973)	
41	Flexed Deliveries	<u>12</u>	<u>225,900.0</u> (workpaper)		<u>123,544</u>	
42	Total Commercial LDS	266	2,838,431.6		2,683,174	0.9453

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 8 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH

1 Rate Schedule LDS - Large Distribution Service

2 INDUSTRIAL

3	Customer Charge:					
4	536,500 - 1,072,989 Therms Annually	305		1,227.00	374,235	
5	1,073,000 - 3,219,000 Therms Annually	206		2,190.00	451,140	
6	3,219,000 - 7,511,000 Therms Annually	72		4,526.00	325,872	
7	> 7,511,000 Therms Annually	0		7,322.00	0	
8	Total	583				
9	Commodity Charge:					
10	536,500 - 1,072,989 Therms Annually		1,867,528.4	0.9270	1,731,199	
11	1,073,000 - 3,219,000 Therms Annually		2,914,524.0	0.8114	2,364,845	
12	3,219,000 - 7,511,000 Therms Annually		2,418,332.0	0.6716	1,624,152	
	> 7,511,000 Therms Annually		0.0	0.6716	0	
13	Total Industrial Deliveries		7,200,384.4		5,720,196	
14	Subtotal				6,871,443	
15	STAS				(7,971)	
16	Flexed Deliveries	252	7,764,027.0 (workpaper)		3,296,695	
17	Total Industrial LDS	835	14,964,411.4		10,160,167	0.6790
18	Total Rate Schedule LDS	1,101	17,802,843.0		12,843,341	0.7214

19 Rate Schedule MLDS - Main Line Distribution Service - Class I

20 COMMERCIAL

21	Customer Charge:					
22	268,250 - 536,500 Therms Annually	0		469.34	0	
23	536,500 - 1,073,000 Therms Annually	12		1,149.00	13,788	
24	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
25	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
26	> 7,511,000 Therms Annually	0		7,322.00	0	
27	Total	12				
28	Commodity Charge:					
29	All Gas Consumed		99,800.0	0.0935	9,331	
30	Subtotal				23,119	
31	STAS				(27)	
32	Flexed	0	0.0 (workpaper)		0	
33	Total Commercial MLDS - Class I	12	99,800.0		23,092	0.2314

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 9 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	INDUSTRIAL					
3	Customer Charge:					
4	268,250 - 536,500 Therms Annually	24		469.34	11,264	
5	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
6	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
7	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
8	> 7,511,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		102,400.0	0.0935	9,574	
12	Subtotal				20,838	
13	STAS				(24)	
14	Flexed	12	3,008,300.0 (workpaper)		369,140	
15	Total Industrial MLDS - Class I	36	3,110,700.0		389,954	0.1254
16	Total Rate Schedule MLDS - Class I	48	3,210,500.0		413,046	0.1287
17 Rate Schedule MLDS - Main Line Distribution Service - Class II						
18	INDUSTRIAL					
19	Customer Charge:					
20	268,250 - 536,500 Therms Annually	0		469.34	0	
21	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
22	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
23	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
24	> 7,511,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	Less Than 1,073,000 Therms Annually		0.0	0.5264	0	
28	1,073,000 - 3,219,000 Therms Annually		289,700.0	0.4471	129,525	
29	3,219,000 - 7,511,000 Therms Annually		0.0	0.3866	0	
30	> 7,511,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		289,700.0		154,125	
32	STAS				(179)	
33	Flexed	48	1,654,538.0 (workpaper)		637,547	
34	Total Industrial MLDS - Class II	60	1,944,238.0		791,493	0.4071

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 1
Page 10 of 30
Witness: M. J. Bell

	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$
1	Transportation Summary by Customer Class				
2	Residential				
3	Base Rate Revenue				40,324,826
4	STAS				(49,746)
5	Rider USP				2,559,033
6	Storage Interest				0
7	Gas Cost				<u>8,478,673</u>
8	Total Residential Transportation	1,033,994	9,711,000		51,312,786
9	Commercial				
10	Base Rate Revenue				21,558,457
11	STAS				(24,595)
12	Storage Interest				0
13	Gas Cost				<u>1,410,152</u>
14	Total Commercial Transportation	125,750	12,126,001.3		22,944,014
15	Industrial				
16	Base Rate Revenue				15,238,460
17	STAS				(12,684)
18	Storage Interest				0
19	Gas Cost				<u>711</u>
20	Total Industrial Transportation	<u>2,593</u>	<u>22,914,309.6</u>		<u>15,226,487</u>
21	Total Transportation	1,162,337	44,751,310.7		89,483,287
22	Total Company Throughput	5,033,180	77,042,064.0		376,939,877
23	Other Operating Revenue				
24	487 - Forfeited Discounts				941,973
25	488 - Miscellaneous Service Revenues				146,687
26	493 - Rent from Gas Property				173,011
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				144,725
30	496 - Provision For Rate Refunds				<u>0</u>
31	Total Other Operating Revenue				1,406,396
32	Total Company Revenue				378,346,273

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 11 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	RESIDENTIAL					
3	Customer Charge	3,566,296		18.73	66,796,724	
4	Commodity Charge:					
5	First 2.1 Dth		5,960,826.1	0.0000	0	
6	Over 2.1 Dth		<u>17,108,412.1</u>	2.6708	45,693,147	
7	Rider USP - Universal Service Plan		23,069,238.2	0.3595	<u>8,293,391</u>	
8	Subtotal				120,783,262	
9	STAS				<u>(140,109)</u>	
10	Base Rate Revenue				120,643,153	
11	Gas Cost		23,069,238.2	4.3212	<u>99,686,792</u>	
12	Unbundled Uncollectibles		23,069,238.2	0.0590	1,361,085	
13	Storage Interest		<u>23,069,238.2</u>	0.0000	0	
14	Total Rate Schedule RSS	3,566,296	23,069,238.2		221,691,030	9.6098
15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
16	RESIDENTIAL					
17	Customer Charge	295		18.73	5,525	
18	Commodity Charge:					
19	First 2.1 Dth		548.0	0.0000	0	
20	Over 2.1 Dth		<u>2,213.8</u>	2.6708	5,913	
21	Rider USP - Universal Service Plan		2,761.8	0.3595	<u>993</u>	
22	Subtotal				12,431	
23	STAS				<u>(14)</u>	
24	Base Rate Revenue				12,417	
25	Gas Cost		2,761.8	4.3212	<u>11,934</u>	
26	Unbundled Uncollectibles		2,761.8	0.0590	163	
27	Storage Interest		<u>2,761.8</u>	0.0000	0	
28	Total Rate Schedule RDGSS	295	2,761.8		24,514	8.8761
29 Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)						
30	COMMERCIAL					
31	Customer Charge:					
32	Less Than 6,438 Therms Annually	274,965		20.18	5,548,794	
33	6,438 - 64,380 Therms Annually	43,282		32.09	1,388,919	
34	Commodity Charge:					
35	All Gas Consumed		<u>8,145,557.1</u>	2.0658	<u>16,827,092</u>	
36	Subtotal		8,145,557.1		23,764,805	
37	STAS				<u>(27,567)</u>	
38	Base Rate Revenue				23,737,238	
39	Gas Cost		8,145,557.1	4.3212	<u>35,198,581</u>	
40	Unbundled Uncollectibles		8,145,557.1	0.0590	480,588	
41	Storage Interest		<u>8,145,557.1</u>	0.0000	0	
42	Total Commercial SGSS	318,247	8,145,557.1		59,416,407	7.2943

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 12 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>					
2	INDUSTRIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	192		20.18	3,875	
5	6,438 - 64,380 Therms Annually	518		32.09	16,623	
6	Commodity Charge:					
7	All Gas Consumed		126,957.1	2.0658	262,268	
8	Subtotal		126,957.1		282,766	
9	STAS				(328)	
10	Base Rate Revenue				282,438	
11	Gas Cost		126,957.1	4.3212	548,607	
12	Unbundled Uncollectibles		126,957.1	0.0590	7,490	
13	Storage Interest		126,957.1	0.0000	0	
14	Total Industrial SGSS	710	126,957.1		838,535	6.6049
15	Total Rate Schedule SGSS	318,957	8,272,514.2		60,254,942	7.2838
16	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
17	COMMERCIAL					
18	Customer Charge					
19	Less than 6,438 Therms Annually	0		20.18	0	
20	6,438 - 64,380 Therms Annually	0		32.09	0	
21	64,380 - 107,289 Therms Annually	0		125.12	0	
22	107,289 - 536,489 Therms Annually	0		469.34	0	
23	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	Less than 6,438 Therms Annually		0.0	2.0658	0	
26	6,438 - 64,380 Therms Annually		0.0	2.0658	0	
27	64,380 - 107,289 Therms Annually		0.0	1.1416	0	
28	107,289 - 536,489 Therms Annually		0.0	1.1416	0	
29	536,489 - 1,072,989 Therms Annually		61,000.0	0.3435	20,954	
30	Subtotal		61,000.0		34,742	
31	STAS				(40)	
32	Base Rate Revenue				34,702	
33	Gas Cost - Commodity			(workpaper)	180,011	
34	Gas Cost - Demand		6,600.0		56,364	
35	Total Rate Schedule NSS	12	61,000.0		271,077	4.4439
36	INDUSTRIAL					
37	Customer Charge					
38	Less than 6,438 Therms Annually	0		20.18	0	
39	64,380 - 107,989 Annually	0		125.12	0	
40	Commodity Charge:					
41	Less than 6,438 Therms Annually		0.0	2.0658	0	
42	64,380 - 107,989 Annually		0.0	1.1416	0	
43	Subtotal				0	
44	STAS				0	
45	Base Rate Revenue				0	
46	Gas Cost - Commodity		0.0	(workpaper)	0	
47	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 13 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule LGSS - Large General Sales Service</u>					
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	517		125.12	64,687	
5	107,300 - 536,489 Therms Annually	319		469.34	149,719	
6	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
7	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
8	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
9	> 7,510,989 Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,073.0 Dth		499,150.1	1.4241	710,840	
12	Next 4,292.0 Dth		314,356.6	1.3707	430,889	
13	Next 5,365.0 Dth		15,934.9	1.3390	21,337	
14	Over 10,730.0 Dth		0.0	1.1416	0	
15	Subtotal		829,441.6		1,391,260	
16	STAS				(1,614)	
17	Base Rate Revenue				1,389,646	
18	Gas Cost		829,441.6	4.3212	3,584,183	
19	Storage Interest		829,441.6	0.0000	0	
20	Total Commercial LGSS	848	829,441.6		4,973,829	5.9966
21	INDUSTRIAL					
22	Customer Charge:					
23	Less Than 107,300 Therms Annually	48		125.12	6,006	
24	107,300 - 536,489 Therms Annually	49		469.34	22,998	
25	536,489 - 1,072,989 Therms Annually	0		1,149.00	0	
26	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
27	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
28	> 7,510,989 Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,073.0 Dth		74,861.3	1.4241	106,610	
31	Next 4,292.0 Dth		27,181.4	1.3707	37,258	
32	Next 5,365.0 Dth		0.0	1.3390	0	
33	Over 10,730.0 Dth		0.0	1.1416	0	
34	Subtotal		102,042.7		172,872	
35	STAS				(201)	
36	Base Rate Revenue				172,671	
37	Gas Cost		102,042.7	4.3212	440,947	
38	Storage Interest		102,042.7	0.0000	0	
39	Total Industrial LGSS	97	102,042.7		613,618	6.0133
40	Total Rate Schedule LGSS	945	931,484.3		5,587,447	5.9984

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 14 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$/DTH	\$	\$/DTH

1 Tariff Sales Summary by Customer Class

2	Base Rate Revenue				112,501,309	
3	STAS				(140,123)	
4	Rider USP				8,294,384	
5	Unbundled Uncollectibles				1,361,248	
6	Storage Interest				0	
7	Gas Cost				<u>99,698,726</u>	
8	Total Residential Sales	3,566,591	23,072,000.0		221,715,544	
9	Base Rate Revenue				25,190,807	
10	STAS				(29,221)	
11	Unbundled Uncollectibles				480,588	
12	Storage Interest				0	
13	Gas Cost				<u>39,019,139</u>	
14	Total Commercial Sales	319,107	9,035,998.7		64,661,313	
15	Base Rate Revenue				455,638	
16	STAS				(529)	
17	Unbundled Uncollectibles				7,490	
18	Storage Interest				0	
19	Gas Cost				<u>989,554</u>	
20	Total Industrial Sales	807	228,999.8		1,452,153	
21	Total Tariff Sales	3,886,505	32,336,998.5		287,829,010	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 15 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL					
3	Customer Charge	813,396		18.73	15,234,907	
4	Commodity Charge:					
5	First 2.1 Dth		1,457,410.0	0.0000	0	
6	Over 2.1 Dth		<u>5,632,309.1</u>	2.6708	15,042,771	
7	Rider USP - Universal Service Plan		7,089,719.1	0.3595	<u>2,548,754</u>	
8	Subtotal				32,826,432	
9	STAS				<u>(38,079)</u>	
10	Base Rate Revenue				32,788,353	
11	Gas Cost		7,089,719.1	0.8731	6,190,034	
12	Storage Interest		<u>7,089,719.1</u>	0.0000	0	
13	Total Rate Schedule RDS	813,396	7,089,719.1		38,978,387	5.4979
14 Residential Distribution Service (CAP)						
15	RESIDENTIAL					
16	Customer Charge	224,703		18.73	4,208,687	
17	Commodity Charge:					
18	First 2.1 Dth		411,203.9	0.0000	0	
19	Over 2.1 Dth		<u>2,171,325.6</u>	2.6708	<u>5,799,176</u>	
20	Subtotal		2,582,529.5		10,007,863	
21	STAS				<u>(11,609)</u>	
22	Base Rate Revenue				9,996,254	
23	Gas Cost		2,582,529.5	0.8731	2,254,807	
24	Storage Interest		<u>2,582,529.5</u>	0.0000	0	
25	Total Rate Schedule RCC	224,703	2,582,529.5		12,251,061	4.7438
26 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
27	RESIDENTIAL					
28	Customer Charge	60		18.73	1,124	
29	Commodity Charge:					
30	First 2.1 Dth		112.3	0.0000	0	
31	Over 2.1 Dth		<u>638.9</u>	2.6708	1,706	
32	Rider USP - Universal Service Plan		751.2	0.3595	<u>270</u>	
33	Subtotal				3,100	
34	STAS				<u>(4)</u>	
35	Base Rate Revenue				3,096	
36	Gas Cost		751.2	0.8731	656	
37	Storage Interest		<u>751.2</u>	0.0000	0	
38	Total Rate Schedule PRDGDS	60	751.2		3,752	4.9947
39 Rate Schedule SCD - Small Commercial Distribution (Choice)						
40	COMMERCIAL					
41	Customer Charge					
42	Less Than 6,438 Therms Annually	91,873		20.18	1,853,997	
43	6,438 - 64,380 Therms Annually	4,286		32.09	137,538	
44	Commodity Charge:					
45	All Gas Consumed		1,486,997.4	2.0658	<u>3,071,839</u>	
46	Subtotal				5,063,374	
47	STAS				<u>(5,874)</u>	
48	Base Rate Revenue				5,057,500	
49	Gas Cost		1,486,997.4	0.8731	1,298,297	
50	Storage Interest		<u>1,486,997.4</u>	0.0000	0	
51	Total Rate Schedule SCD	96,159	1,486,997.4		6,355,797	4.2742

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 16 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule SGDS - Small General Distribution Service					
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	6,378		20.18	128,708	
5	6,438 - 64,380 Therms Annually	<u>18,662</u>		32.09	598,864	
6	Total	25,040				
7	Commodity Charge:					
8	Priority 1 - Aggregation		689,918.5	2.0658	1,425,234	
9	All Other Aggregation		<u>2,845,240.3</u>	2.0658	<u>5,877,697</u>	
10	Subtotal		3,535,158.8		8,030,503	
11	STAS				(9,315)	
12	Subtotal				8,021,188	
13	Flex	97	24,000.0 (workpaper)		30,889	
14	Priority 1 Gas Cost		689,918.5	1.1717	808,378	
15	Storage Interest		<u>689,918.5</u>	0.0000	0	
16	Total Commercial SGDS	25,137	3,559,158.8		8,860,455	2.4895
17	INDUSTRIAL					
18	Customer Charge:					
19	Less Than 6,438 Therms Annually	164		20.18	3,310	
20	6,438 - 64,380 Therms Annually	<u>254</u>		32.09	8,151	
21	Total	418				
22	Commodity Charge:					
23	Priority 1 - Aggregation		607.8	2.0658	1,256	
24	All Other Aggregation		<u>80,961.8</u>	2.0658	<u>167,251</u>	
25	Subtotal		81,569.6		179,968	
26	STAS				(209)	
27	Subtotal				179,759	
28	Flex	12	1,800.0 (workpaper)		1,257	
29	Priority 1 Gas Cost		607.8	1.1717	712	
30	Storage Interest		<u>607.8</u>	0.0000	0	
31	Total Industrial SGDS	430	83,369.6		181,728	2.1798
32	Total Rate Schedule SGDS	25,567	3,642,528.4		9,042,183	2.4824

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 17 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SDS - Small Distribution Service						
2 COMMERCIAL						
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	1,991		125.12	249,114	
5	107,300 - 536,490 Therms Annually	<u>1,697</u>		469.34	796,470	
6	Total	3,688				
7	Commodity Charge:					
8	Deliveries		4,010,927.1	1.1416	<u>4,578,874</u>	
9	Subtotal				5,624,458	
10	STAS				(6,524)	
11	Flexed Deliveries	<u>96</u>	<u>174,700.0</u> (workpaper)		<u>201,904</u>	
12	Total Commercial SDS	3,784	4,185,627.1		5,819,838	1.3904
13 INDUSTRIAL						
14	Customer Charge:					
15	Less Than 107,300 Therms Annually	248		125.12	31,030	
16	107,300 - 536,490 Therms Annually	<u>996</u>		469.34	467,463	
17	Total	1,244				
18	Commodity Charge:					
19	Deliveries		2,837,531.4	1.1416	<u>3,239,326</u>	
20	Subtotal				3,737,819	
21	STAS				(4,336)	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,837,531.4		3,733,483	1.3158
24	Total Rate Schedule SDS	5,028	7,023,158.5		9,553,321	1.3603
25 Rate Schedule LDS - Large Distribution Service						
26 COMMERCIAL						
27	Customer Charge:					
28	536,500 - 1,073,000 Therms Annually	134		1,227.00	164,418	
29	1,073,000 - 3,219,000 Therms Annually	108		2,190.00	236,520	
30	3,219,000 - 7,511,000 Therms Annually	12		4,526.00	54,312	
31	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	0	
32	Total	254				
33	Commodity Charge:					
34	536,500 - 1,073,000 Therms Annually		730,543.2	0.9270	677,214	
35	1,073,000 - 3,219,000 Therms Annually		1,178,600.0	0.8114	956,316	
36	3,219,000 - 7,511,000 Therms Annually		690,000.0	0.6716	463,404	
37	>7,511,000 Therms Annually		<u>0.0</u>	0.6716	<u>0</u>	
38	Total Commercial Deliveries		2,599,143.2		2,096,934	
39	Subtotal				2,552,184	
40	STAS				(2,961)	
41	Flexed Deliveries	<u>12</u>	<u>226,000.0</u> (workpaper)		<u>123,588</u>	
42	Total Commercial LDS	266	2,825,143.2		2,672,811	0.9461

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 18 of 30
Witness: M. J. Beil

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule LDS - Large Distribution Service						
2	INDUSTRIAL					
3	Customer Charge:					
4	536,500 - 1,072,989 Therms Annually	305		1,227.00	374,235	
5	1,073,000 - 3,219,000 Therms Annually	206		2,190.00	451,140	
6	3,219,000 - 7,511,000 Therms Annually	72		4,526.00	325,872	
7	> 7,511,000 Therms Annually	0		7,322.00	0	
8	Total	583				
9	Commodity Charge:					
10	536,500 - 1,072,989 Therms Annually		1,892,598.8	0.9270	1,754,439	
11	1,073,000 - 3,219,000 Therms Annually		2,938,200.0	0.8114	2,384,055	
12	3,219,000 - 7,511,000 Therms Annually		2,457,000.0	0.6716	1,650,121	
	> 7,511,000 Therms Annually		0.0	0.6716	0	
13	Total Industrial Deliveries		7,287,798.8		5,788,615	
14	Subtotal				6,939,862	
15	STAS				(8,050)	
16	Flexed Deliveries	252	7,785,400.0 (workpaper)		3,246,225	
17	Total Industrial LDS	835	15,073,198.8		10,178,037	0.6752
18	Total Rate Schedule LDS	1,101	17,898,342.0		12,850,848	0.7180
19 Rate Schedule MLDS - Main Line Distribution Service - Class I						
20	COMMERCIAL					
21	Customer Charge:					
22	268,250 - 536,500 Therms Annually	0		469.34	0	
23	536,500 - 1,073,000 Therms Annually	12		1,149.00	13,788	
24	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
25	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
26	> 7,511,000 Therms Annually	0		7,322.00	0	
27	Total	12				
28	Commodity Charge:					
29	All Gas Consumed		102,100.0	0.0935	9,546	
30	Subtotal				23,334	
31	STAS				(27)	
32	Flexed	0	0.0 (workpaper)		0	
33	Total Commercial MLDS - Class I	12	102,100.0		23,307	0.2283

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 19 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	INDUSTRIAL					
3	Customer Charge:					
4	268,250 - 536,500 Therms Annually	12		469.34	5,632	
5	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
6	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
7	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
8	> 7,511,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		112,300.0	0.0935	10,500	
12	Subtotal				40,732	
13	STAS				(47)	
14	Flexed	12	2,964,000.0 (workpaper)		364,998	
15	Total Industrial MLDS - Class I	36	3,076,300.0		405,683	0.1319
16	Total Rate Schedule MLDS - Class I	48	3,178,400.0		428,990	0.1350
17 Rate Schedule MLDS - Main Line Distribution Service - Class II						
18	INDUSTRIAL					
19	Customer Charge:					
20	268,250 - 536,500 Therms Annually	0		469.34	0	
21	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
22	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
23	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
24	> 7,511,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	Less Than 1,073,000 Therms Annually		0.0	0.5264	0	
28	1,073,000 - 3,219,000 Therms Annually		296,000.0	0.4471	132,342	
29	3,219,000 - 7,511,000 Therms Annually		0.0	0.3866	0	
30	> 7,511,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		296,000.0		156,942	
32	STAS				(182)	
33	Flexed	48	1,684,000.0 (workpaper)		644,200	
34	Total Industrial MLDS - Class II	60	1,980,000.0		800,960	0.4045

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 1
Page 20 of 30
Witness: M. J. Bell

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$
1	Transportation Summary by Customer Class				
2	Residential				
3	Base Rate Revenue				40,288,371
4	STAS				(49,692)
5	Rider USP				2,549,024
6	Storage Interest				0
7	Gas Cost				<u>8,445,497</u>
8	Total Residential Transportation	1,038,159	9,673,000		51,233,200
9	Commercial				
10	Base Rate Revenue				21,650,234
11	STAS				(24,701)
12	Storage Interest				0
13	Gas Cost				<u>2,106,675</u>
14	Total Commercial Transportation	125,358	12,159,026.5		23,732,208
15	Industrial				
16	Base Rate Revenue				15,312,003
17	STAS				(12,824)
18	Storage Interest				0
19	Gas Cost				<u>712</u>
20	Total Industrial Transportation	<u>2,605</u>	<u>23,050,399.8</u>		<u>15,299,891</u>
21	Total Transportation	1,166,122	44,882,426.1		90,265,299
22	Total Company Throughput	5,052,627	77,219,424.6		378,094,309
23	Other Operating Revenue				
24	487 - Forfeited Discounts				944,858
25	488 - Miscellaneous Service Revenues				146,687
26	493 - Rent from Gas Property				173,011
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				144,725
30	496 - Provision For Rate Refunds				<u>0</u>
31	Total Other Operating Revenue				1,409,281
32	Total Company Revenue				379,503,590

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 21 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2 RESIDENTIAL						
3	Customer Charge	3,565,057		18.73	66,773,518	
4	Commodity Charge:					
5	First 2.1 Dth		5,977,219.1	0.0000	0	
6	Over 2.1 Dth		<u>17,132,807.1</u>	2.6708	45,758,301	
7	Rider USP - Universal Service Plan		23,110,026.2	0.3595	<u>8,308,054</u>	
8	Subtotal				120,839,873	
9	STAS				<u>(140,174)</u>	
10	Base Rate Revenue				120,699,699	
11	Gas Cost		23,110,026.2	4.3212	<u>99,863,045</u>	
12	Unbundled Uncollectibles		23,110,026.2	0.0590	1,363,492	
13	Storage Interest		<u>23,110,026.2</u>	0.0000	<u>0</u>	
14	Total Rate Schedule RSS	3,565,057	23,110,026.2		221,926,236	9.6030
15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
16 RESIDENTIAL						
17	Customer Charge	295		18.73	5,525	
18	Commodity Charge:					
19	First 2.1 Dth		548.0	0.0000	0	
20	Over 2.1 Dth		<u>2,213.8</u>	2.6708	5,913	
21	Rider USP - Universal Service Plan		2,761.8	0.3595	<u>993</u>	
22	Subtotal				12,431	
23	STAS				<u>(14)</u>	
24	Base Rate Revenue				12,417	
25	Gas Cost		2,761.8	4.3212	<u>11,934</u>	
26	Unbundled Uncollectibles		2,761.8	0.0590	163	
27	Storage Interest		<u>2,761.8</u>	0.0000	<u>0</u>	
28	Total Rate Schedule RDGSS	295	2,761.8		24,514	8.8761
29 Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)						
30 COMMERCIAL						
31	Customer Charge:					
32	Less Than 6,438 Therms Annually	273,952		20.18	5,528,351	
33	6,438 - 64,380 Therms Annually	43,282		32.09	1,388,919	
34	Commodity Charge:					
35	All Gas Consumed		<u>8,086,967.1</u>	2.0658	<u>16,706,057</u>	
36	Subtotal		8,086,967.1		23,623,327	
37	STAS				<u>(27,403)</u>	
38	Base Rate Revenue				23,595,924	
39	Gas Cost		8,086,967.1	4.3212	<u>34,945,402</u>	
40	Unbundled Uncollectibles		8,086,967.1	0.0590	477,131	
41	Storage Interest		<u>8,086,967.1</u>	0.0000	<u>0</u>	
42	Total Commercial SGSS	317,234	8,086,967.1		59,018,457	7.2980

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 22 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)						
2	INDUSTRIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	192		20.18	3,875	
5	6,438 - 64,380 Therms Annually	518		32.09	16,623	
6	Commodity Charge:					
7	All Gas Consumed		126,957.1	2.0658	262,268	
8	Subtotal		126,957.1		282,766	
9	STAS				(328)	
10	Base Rate Revenue				282,438	
11	Gas Cost		126,957.1	4.3212	548,607	
12	Unbundled Uncollectibles		126,957.1	0.0590	7,490	
13	Storage Interest		126,957.1	0.0000	0	
14	Total Industrial SGSS	710	126,957.1		838,535	6.6049
15	Total Rate Schedule SGSS	317,944	8,213,924.2		59,856,992	7.2873
16 Rate Schedule NSS - Negotiated Sales Service						
17	COMMERCIAL					
18	Customer Charge					
19	Less than 6,438 Therms Annually	0		20.18	0	
20	6,438 - 64,380 Therms Annually	0		32.09	0	
21	64,380 - 107,289 Therms Annually	0		125.12	0	
22	107,289 - 536,489 Therms Annually	0		469.34	0	
23	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	Less than 6,438 Therms Annually		0.0	2.0658	0	
26	6,438 - 64,380 Therms Annually		0.0	2.0658	0	
27	64,380 - 107,289 Therms Annually		0.0	1.1416	0	
28	107,289 - 536,489 Therms Annually		0.0	1.1416	0	
29	536,489 - 1,072,989 Therms Annually		61,000.0	0.0935	5,704	
30	Subtotal		61,000.0		19,492	
31	STAS				(23)	
32	Base Rate Revenue				19,469	
33	Gas Cost - Commodity			(workpaper)	195,261	
34	Gas Cost - Demand		6,600.0		56,364	
35	Total Rate Schedule NSS	12	61,000.0		271,094	4.4442
36	INDUSTRIAL					
37	Customer Charge					
38	Less than 6,438 Therms Annually	0		20.18	0	
39	64,380 - 107,989 Annually	0		125.12	0	
40	Commodity Charge:					
41	Less than 6,438 Therms Annually		0.0	2.0658	0	
42	64,380 - 107,989 Annually		0.0	1.1416	0	
43	Subtotal				0	
44	STAS				0	
45	Base Rate Revenue				0	
46	Gas Cost - Commodity		0.0	(workpaper)	0	
47	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 23 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	517		125.12	64,687	
5	107,300 - 536,489 Therms Annually	319		469.34	149,719	
6	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
7	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
8	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
9	> 7,510,989 Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,073.0 Dth		499,150.1	1.4241	710,840	
12	Next 4,292.0 Dth		314,356.6	1.3707	430,889	
13	Next 5,365.0 Dth		15,934.9	1.3390	21,337	
14	Over 10,730.0 Dth		0.0	1.1416	0	
15	Subtotal		829,441.6		1,391,260	
16	STAS				(1,614)	
17	Base Rate Revenue				1,389,646	
18	Gas Cost		829,441.6	4.3212	3,584,183	
19	Storage Interest		829,441.6	0.0000	0	
20	Total Commercial LGSS	848	829,441.6		4,973,829	5.9966
21	INDUSTRIAL					
22	Customer Charge:					
23	Less Than 107,300 Therms Annually	48		125.12	6,006	
24	107,300 - 536,489 Therms Annually	49		469.34	22,998	
25	536,489 - 1,072,989 Therms Annually	0		1,149.00	0	
26	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
27	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
28	> 7,510,989 Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,073.0 Dth		74,861.3	1.4241	106,610	
31	Next 4,292.0 Dth		27,181.4	1.3707	37,258	
32	Next 5,365.0 Dth		0.0	1.3390	0	
33	Over 10,730.0 Dth		0.0	1.1416	0	
34	Subtotal		102,042.7		172,872	
35	STAS				(201)	
36	Base Rate Revenue				172,671	
37	Gas Cost		102,042.7	4.3212	440,947	
38	Storage Interest		102,042.7	0.0000	0	
39	Total Industrial LGSS	97	102,042.7		613,618	6.0133
40	Total Rate Schedule LGSS	945	931,484.3		5,587,447	5.9984

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 24 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH

1 Tariff Sales Summary by Customer Class

2	Base Rate Revenue				112,543,257	
3	STAS				(140,188)	
4	Rider USP				8,309,047	
5	Unbundled Uncollectibles				1,363,655	
6	Storage Interest				0	
7	Gas Cost				<u>99,874,979</u>	
8	Total Residential Sales	3,565,352	23,112,788.0		221,950,750	
9	Base Rate Revenue				25,034,079	
10	STAS				(29,040)	
11	Unbundled Uncollectibles				477,131	
12	Storage Interest				0	
13	Gas Cost				<u>38,781,210</u>	
14	Total Commercial Sales	318,094	8,977,408.7		64,263,380	
15	Base Rate Revenue				455,638	
16	STAS				(529)	
17	Unbundled Uncollectibles				7,490	
18	Storage Interest				0	
19	Gas Cost				<u>989,554</u>	
20	Total Industrial Sales	807	228,999.8		1,452,153	
21	Total Tariff Sales	3,884,253	32,319,196.5		287,666,283	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12-Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 25 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL					
3	Customer Charge	813,396		18.73	15,234,907	
4	Commodity Charge:					
5	First 2.1 Dth		1,457,410.0	0.0000	0	
6	Over 2.1 Dth		<u>5,632,309.1</u>	2.6708	15,042,771	
7	Rider USP - Universal Service Plan		7,089,719.1	0.3595	<u>2,548,754</u>	
8	Subtotal				32,826,432	
9	STAS				<u>(38,079)</u>	
10	Base Rate Revenue				32,788,353	
11	Gas Cost		7,089,719.1	0.8731	6,190,034	
12	Storage Interest		<u>7,089,719.1</u>	0.0000	0	
13	Total Rate Schedule RDS	813,396	7,089,719.1		38,978,387	5.4979
14 Residential Distribution Service (CAP)						
15	RESIDENTIAL					
16	Customer Charge	224,703		18.73	4,208,687	
17	Commodity Charge:					
18	First 2.1 Dth		411,203.9	0.0000	0	
19	Over 2.1 Dth		<u>2,171,325.6</u>	2.6708	<u>5,799,176</u>	
20	Subtotal		2,582,529.5		10,007,863	
21	STAS				<u>(11,609)</u>	
22	Base Rate Revenue				9,996,254	
23	Gas Cost		2,582,529.5	0.8731	2,254,807	
24	Storage Interest		<u>2,582,529.5</u>	0.0000	0	
25	Total Rate Schedule RCC	224,703	2,582,529.5		12,251,061	4.7438
26 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
27	RESIDENTIAL					
28	Customer Charge	60		18.73	1,124	
29	Commodity Charge:					
30	First 2.1 Dth		112.3	0.0000	0	
31	Over 2.1 Dth		<u>638.9</u>	2.6708	1,706	
32	Rider USP - Universal Service Plan		751.2	0.3595	<u>270</u>	
33	Subtotal				3,100	
34	STAS				<u>(4)</u>	
35	Base Rate Revenue				3,096	
36	Gas Cost		751.2	0.8731	656	
37	Storage Interest		<u>751.2</u>	0.0000	0	
38	Total Rate Schedule PRDGDS	60	751.2		3,752	4.9947
39 Rate Schedule SCD - Small Commercial Distribution (Choice)						
40	COMMERCIAL					
41	Customer Charge					
42	Less Than 6,438 Therms Annually	91,873		20.18	1,853,997	
43	6,438 - 64,380 Therms Annually	4,286		32.09	137,538	
44	Commodity Charge:					
45	All Gas Consumed		1,486,997.4	2.0658	<u>3,071,839</u>	
46	Subtotal				5,063,374	
47	STAS				<u>(5,874)</u>	
48	Base Rate Revenue				5,057,500	
49	Gas Cost		1,486,997.4	0.8731	1,298,297	
50	Storage Interest		<u>1,486,997.4</u>	0.0000	0	
51	Total Rate Schedule SCD	96,159	1,486,997.4		6,355,797	4.2742

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 26 of 30
Witness: M. J. Bell

Line	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule SGDS - Small General Distribution Service					
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	6,354		20.18	128,224	
5	6,438 - 64,380 Therms Annually	<u>18,662</u>		32.09	598,864	
6	Total	25,016				
7	Commodity Charge:					
8	Priority 1 - Aggregation		689,918.5	2.0658	1,425,234	
9	All Other Aggregation		<u>2,845,240.3</u>	2.0658	<u>5,877,697</u>	
10	Subtotal		3,535,158.8		8,030,019	
11	STAS				<u>(9,315)</u>	
12	Subtotal				8,020,704	
13	Flex	97	24,000.0 (workpaper)		30,889	
14	Priority 1 Gas Cost		689,918.5	1.1717	808,378	
15	Storage Interest		<u>689,918.5</u>	0.0000	<u>0</u>	
16	Total Commercial SGDS	25,113	3,559,158.8		8,859,971	2.4893
17	INDUSTRIAL					
18	Customer Charge:					
19	Less Than 6,438 Therms Annually	164		20.18	3,310	
20	6,438 - 64,380 Therms Annually	<u>254</u>		32.09	8,151	
21	Total	418				
22	Commodity Charge:					
23	Priority 1 - Aggregation		607.8	2.0658	1,256	
24	All Other Aggregation		<u>80,961.8</u>	2.0658	<u>167,251</u>	
25	Subtotal		81,569.6		179,968	
26	STAS				<u>(209)</u>	
27	Subtotal				179,759	
28	Flex	12	1,800.0 (workpaper)		1,257	
29	Priority 1 Gas Cost		607.8	1.1717	712	
30	Storage Interest		<u>607.8</u>	0.0000	<u>0</u>	
31	Total Industrial SGDS	430	83,369.6		181,728	2.1798
32	Total Rate Schedule SGDS	25,543	3,642,528.4		9,041,699	2.4823

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 27 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL					
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	1,991		125.12	249,114	
5	107,300 - 536,490 Therms Annually	<u>1,685</u>		469.34	790,838	
6	Total	3,676				
7	Commodity Charge:					
8	Deliveries		3,986,927.1	1.1416	<u>4,551,476</u>	
9	Subtotal				5,591,428	
10	STAS				(6,486)	
11	Flexed Deliveries	<u>108</u>	<u>198,700.0</u> (workpaper)		<u>201,904</u>	
12	Total Commercial SDS	3,784	4,185,627.1		5,786,846	1.3826
13	INDUSTRIAL					
14	Customer Charge:					
15	Less Than 107,300 Therms Annually	248		125.12	31,030	
16	107,300 - 536,490 Therms Annually	<u>996</u>		469.34	467,463	
17	Total	1,244				
18	Commodity Charge:					
19	Deliveries		2,837,531.4	1.1416	<u>3,239,326</u>	
20	Subtotal				3,737,819	
21	STAS				(4,336)	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,837,531.4		3,733,483	1.3158
24	Total Rate Schedule SDS	5,028	7,023,158.5		9,520,329	1.3556
25 Rate Schedule LDS - Large Distribution Service						
26	COMMERCIAL					
27	Customer Charge:					
28	536,500 - 1,073,000 Therms Annually	134		1,227.00	164,418	
29	1,073,000 - 3,219,000 Therms Annually	108		2,190.00	236,520	
30	3,219,000 - 7,511,000 Therms Annually	12		4,526.00	54,312	
31	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	0	
32	Total	254				
33	Commodity Charge:					
34	536,500 - 1,073,000 Therms Annually		730,543.2	0.9270	677,214	
35	1,073,000 - 3,219,000 Therms Annually		1,178,600.0	0.8114	956,316	
36	3,219,000 - 7,511,000 Therms Annually		690,000.0	0.6716	463,404	
37	> 7,511,000 Therms Annually		<u>0.0</u>	0.6716	<u>0</u>	
38	Total Commercial Deliveries		2,599,143.2		2,096,934	
39	Subtotal				2,552,184	
40	STAS				(2,961)	
41	Flexed Deliveries	<u>12</u>	<u>226,000.0</u> (workpaper)		<u>123,588</u>	
42	Total Commercial LDS	266	2,825,143.2		2,672,811	0.9461

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 28 of 30
Witness: M. J. Beil

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule LDS - Large Distribution Service						
2	INDUSTRIAL					
3	Customer Charge:					
4	536,500 - 1,072,989 Therms Annually	305		1,227.00	374,235	
5	1,073,000 - 3,219,000 Therms Annually	206		2,190.00	451,140	
6	3,219,000 - 7,511,000 Therms Annually	72		4,526.00	325,872	
7	> 7,511,000 Therms Annually	0		7,322.00	0	
8	Total	583				
9	Commodity Charge:					
10	536,500 - 1,072,989 Therms Annually		1,892,598.8	0.9270	1,754,439	
11	1,073,000 - 3,219,000 Therms Annually		2,938,200.0	0.8114	2,384,055	
12	3,219,000 - 7,511,000 Therms Annually		2,457,000.0	0.6716	1,650,121	
	> 7,511,000 Therms Annually		0.0	0.6716	0	
13	Total Industrial Deliveries		7,287,798.8		5,788,615	
14	Subtotal				6,939,862	
15	STAS				(8,050)	
16	Flexed Deliveries	252	7,675,400.0 (workpaper)		3,246,225	
17	Total Industrial LDS	835	14,963,198.8		10,178,037	0.6802
18	Total Rate Schedule LDS	1,101	17,788,342.0		12,850,848	0.7224
19 Rate Schedule MLDS - Main Line Distribution Service - Class I						
20	COMMERCIAL					
21	Customer Charge:					
22	268,250 - 536,500 Therms Annually	0		469.34	0	
23	536,500 - 1,073,000 Therms Annually	12		1,149.00	13,788	
24	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
25	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
26	> 7,511,000 Therms Annually	0		7,322.00	0	
27	Total	12				
28	Commodity Charge:					
29	All Gas Consumed		102,100.0	0.0935	9,546	
30	Subtotal				23,334	
31	STAS				(27)	
32	Flexed	0	0.0 (workpaper)		0	
33	Total Commercial MLDS - Class I	12	102,100.0		23,307	0.2283

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 29 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	INDUSTRIAL					
3	Customer Charge:					
4	268,250 - 536,500 Therms Annually	12		469.34	5,632	
5	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
6	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
7	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
8	> 7,511,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		112,300.0	0.0935	10,500	
12	Subtotal				40,732	
13	STAS				(47)	
14	Flexed	12	2,964,000.0 (workpaper)		364,998	
15	Total Industrial MLDS - Class I	36	3,076,300.0		405,683	0.1319
16	Total Rate Schedule MLDS - Class I	48	3,178,400.0		428,990	0.1350
17 Rate Schedule MLDS - Main Line Distribution Service - Class II						
18	INDUSTRIAL					
19	Customer Charge:					
20	268,250 - 536,500 Therms Annually	0		469.34	0	
21	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
22	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
23	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
24	> 7,511,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	Less Than 1,073,000 Therms Annually		0.0	0.5264	0	
28	1,073,000 - 3,219,000 Therms Annually		296,000.0	0.4471	132,342	
29	3,219,000 - 7,511,000 Therms Annually		0.0	0.3866	0	
30	> 7,511,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		296,000.0		156,942	
32	STAS				(182)	
33	Flexed	48	1,684,000.0 (workpaper)		644,200	
34	Total Industrial MLDS - Class II	60	1,980,000.0		800,960	0.4045

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 1
Page 30 of 30
Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Transportation Summary by Customer Class				
2	Residential				
3	Base Rate Revenue				40,288,371
4	STAS				(49,692)
5	Rider USP				2,549,024
6	Storage Interest				0
7	Gas Cost				<u>8,445,497</u>
8	Total Residential Transportation	1,038,159	9,673,000		51,233,200
9	Commercial				
10	Base Rate Revenue				21,616,720
11	STAS				(24,663)
12	Storage Interest				0
13	Gas Cost				<u>2,106,675</u>
14	Total Commercial Transportation	125,334	12,159,026.5		23,698,732
15	Industrial				
16	Base Rate Revenue				15,312,003
17	STAS				(12,824)
18	Storage Interest				0
19	Gas Cost				<u>712</u>
20	Total Industrial Transportation	<u>2,605</u>	<u>22,940,399.8</u>		<u>15,299,891</u>
21	Total Transportation	1,166,098	44,772,426.1		90,231,823
22	Total Company Throughput	5,050,351	77,091,622.6		377,898,106
23	Other Operating Revenue				
24	487 - Forfeited Discounts				944,367
25	488 - Miscellaneous Service Revenues				146,687
26	493 - Rent from Gas Property				173,011
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				144,725
30	496 - Provision For Rate Refunds				<u>0</u>
31	Total Other Operating Revenue				1,408,790
32	Total Company Revenue				379,306,896

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 1 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1 <u>Rate Schedule RSS - Residential Sales Service</u>								
2 RESIDENTIAL								
3	Total Rate Schedule RSS	3,499,450	0	16,181	(18,048)	0	52,601	3,550,184
4 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>								
5 RESIDENTIAL								
6	Total Rate Schedule RDGSS	294	0	0	0	0	1	295
7 <u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>								
8 COMMERCIAL								
9	Less Than 6,438 Therms Annually	273,899	0	2,276	(3,288)	24	2,504	275,415
10	6,438 - 64,380 Therms Annually	<u>43,197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24)</u>	<u>109</u>	<u>43,282</u>
11	Total Commercial Bills Under SGSS	317,096	0	2,276	(3,288)	0	2,613	318,697
12 INDUSTRIAL								
13	Less Than 6,438 Therms Annually	192	0	0	0	0	0	192
14	6,438 - 64,380 Therms Annually	<u>516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>518</u>
15	Total Industrial Bills Under SGSS	708	0	0	0		2	710
16	Total Rate Schedule SGSS	317,804	0	2,276	(3,288)	0	2,615	319,407
17 <u>Rate Schedule NSS - Negotiated Sales Service</u>								
18 COMMERCIAL								
19	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
20	6,438 - 64,380 Therms Annually	0	0	0	0	0	0	0
21	64,380 - 107,289 Therms Annually	0	0	0	0	0	0	0
22	107,289 - 536,489 Therms Annually	0	0	0	0	0	0	0
23	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
24 INDUSTRIAL								
25	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
26	64,380 - 107,989 Annually	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 2 of 18
Witness: M. J. Bell

No.	Description	Per	Bills from	Incremental Bills		Rate	Finaled	Per Forecast
		Forecast	Industrial & Lg Com Customers	New Const	Attrition	Schedule Change		
		(1)	(2)	(3)	(4)	(6)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1	<u>Rate Schedule LGSS - Large General Sales Service</u>							
2	COMMERCIAL							
3	Less Than 107,300 Therms Annually	504	0	0	0	12	1	517
4	107,300 - 536,489 Therms Annually	330	0	0	0	(12)	1	319
5	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
6	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
7	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
8	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
9	Total Commercial Bills Under LGSS	846	0	0	0	0	2	848
10	INDUSTRIAL							
11	Less Than 107,300 Therms Annually	48	0	0	0	0	0	48
12	107,300 - 536,489 Therms Annually	48	0	0	0	0	1	49
13	536,489 - 1,072,989 Therms Annually	0	0	0	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
17	Total Industrial Bills Under LGSS	96	0	0	0	0	1	97
18	Total Rate Schedule LGSS	942	0	0	0	0	3	945

Tariff Sales Summary by Customer Class

20	Total Residential Sales	3,499,744	0	16,181	(18,048)	0	52,602	3,550,479
21	Total Commercial Sales	317,954	0	2,276	(3,288)	0	2,615	319,557
22	Total Industrial Sales	804	0	0	0	0	3	807
23	Total Tariff Sales	3,818,502	0	18,457	(21,336)	0	55,220	3,870,843

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 3 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			(2) (Ex 103, Sch 4)	New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>								
2	RESIDENTIAL							
3	Total Rate Schedule RDS	804,031	0	0	0	0	6,100	810,131
4 <u>Residential Distribution Service (CAP)</u>								
5	RESIDENTIAL							
6	Total Rate Schedule RCC	219,541	0	0	0	0	4,262	223,803
7 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>								
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	60	0	0	0	0	0	60
10 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>								
11	COMMERCIAL							
12	Less Than 6,438 Therms Annually	91,817	0	0	0	0	460	92,277
13	6,438 - 64,380 Therms Annually	<u>4,284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>4,286</u>
14	Total Rate Schedule SCD	96,101	0	0	0	0	462	96,563
15 <u>Rate Schedule SGDS - Small General Distribution Service</u>								
16	COMMERCIAL							
17	Less Than 6,438 Therms Annually - Aggregati	6,336	0	0	0	0	42	6,378
18	6,438 - 64,380 Mcf Annually - Aggregation	18,612	0	0	0	0	50	18,662
19	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>97</u>
20	Total Commercial Bills Under SGDS	25,044	0	0	0	0	93	25,137
21 <u>INDUSTRIAL</u>								
22	Less Than 6,438 Therms Annually - Aggregati	156	0	0	0	0	8	164
23	6,438 - 64,380 Mcf Annually - Aggregation	252	0	0	0	0	2	254
24	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Total Industrial Bills Under SGDS	408	0	0	0	0	10	418
26	Total Rate Schedule SGDS	25,452	0	0	0	0	103	25,555

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 4 of 18
Witness: M. J. Bell

No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)				
1 <u>Rate Schedule SDS - Small Distribution Service</u>								
2 COMMERCIAL								
3	64,380 - 107,300 Therms Annually	1,932	0	0	0	36	23	1,991
4	107,300 - 536,490 Therms Annually	1,728	(24)	0	0	(36)	5	1,673
5	Flex	<u>96</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
6	Total Commercial Bills Under SDS	3,756	(12)	0	0	0	28	3,772
7 INDUSTRIAL								
8	64,380 - 107,300 Therms Annually	240	0	0	0	0	8	248
9	107,300 - 536,490 Therms Annually	996	0	0	0	0	0	996
10	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	Total Industrial Bills Under SDS	1,236	0	0	0	0	8	1,244
12	Total Rate Schedule SDS	4,992	(12)	0	0	0	36	5,016
13 <u>Rate Schedule LDS - Large Distribution Service</u>								
14 COMMERCIAL								
15	536,500 - 1,072,989 Therms Annually	132	0	0	0	0	2	134
16	1,073,000 - 3,219,000 Therms Annually	108	0	0	0	0	0	108
17	3,219,000 - 7,511,000 Therms Annually	12	0	0	0	0	0	12
18	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
20	Total Commercial Bills Under LDS	264	0	0	0	0	2	266
21 INDUSTRIAL								
22	536,500 - 1,072,989 Therms Annually	300	0	0	0	0	5	305
23	1,073,000 - 3,219,000 Therms Annually	204	0	0	0	0	2	206
24	3,219,000 - 7,511,000 Therms Annually	72	0	0	0	0	0	72
25	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
26	Flex	<u>252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252</u>
27	Total Industrial Bills Under LDS	828	0	0	0	0	7	835
28	Total Rate Schedule LDS	1,092	0	0	0	0	9	1,101

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 5 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			(2) (Ex 103, Sch 4)	New Const	Attrition			
				(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)			
1 Rate Schedule MLDS - Main Line Distribution Service - Class I								
2 COMMERCIAL								
3	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
4	536,500 - 1,073,000 Therms Annually	12	0	0	0	0	0	12
5	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
6	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
7	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
8	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
9	Flex	0	0	0	0	0	0	0
10	Total Commercial Bills Under MLDS	12	0	0	0	0	0	12
11 INDUSTRIAL								
12	268,250 - 536,500 Therms Annually	24	0	0	0	0	0	24
13	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
14	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
15	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
16	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
17	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24
18	Flex	12	0	0	0	0	0	12
19	Total Industrial Bills Under MLDS	36	0	0	0	0	0	36
20	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
21 Rate Schedule MLDS - Main Line Distribution Service - Class II								
22 INDUSTRIAL								
23	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
24	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
25	1,073,000 - 3,219,000 Therms Annually	12	0	0	0	0	0	12
26	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
27	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
28	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
29	Flex	48	0	0	0	0	0	48
30	Total Industrial Bills Under MLDS	60	0	0	0	0	0	60
31	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 2
Page 6 of 18
Witness: M. J. Bell

Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1 Transportation Summary by Customer Class							
2 Total Residential Transportation	1,023,632	0	0	0	0	10,362	1,033,994
3 Total Commercial Transportation	125,177	(12)	0	0	0	585	125,750
4 Total Industrial Transportation	<u>2,568</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>2,593</u>
5 Total Transportation	1,151,377	(12)	0	0	0	10,972	1,162,337
6 Total Company Throughput	4,969,879	(12)	18,457	(21,336)	0	66,192	5,033,180

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 7 of 18
Witness: M. J. Bell

Line No.	Description	Per	Bills from	Incremental Bills		Rate	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
		Forecast	Industrial & Lg Com Customers	New Const	Attrition	Schedule Change		
		(1)	(2)	(3)	(4)	(6)		
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,513,695	0	0	0	0	52,601	3,566,296
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	294	0	0	0	0	1	295
7	<u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,438 Therms Annually	272,437	0	0	0	24	2,504	274,965
10	6,438 - 64,380 Therms Annually	<u>43,197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24)</u>	<u>109</u>	<u>43,282</u>
11	Total Commercial Bills Under SGSS	315,634	0	0	0	0	2,613	318,247
12	INDUSTRIAL							
13	Less Than 6,438 Therms Annually	192	0	0	0	0	0	192
14	6,438 - 64,380 Therms Annually	<u>516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>518</u>
15	Total Industrial Bills Under SGSS	708	0	0	0		2	710
16	Total Rate Schedule SGSS	316,342	0	0	0	0	2,615	318,957
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
20	6,438 - 64,380 Therms Annually	0	0	0	0	0	0	0
21	64,380 - 107,289 Therms Annually	0	0	0	0	0	0	0
22	107,289 - 536,489 Therms Annually	0	0	0	0	0	0	0
23	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
26	64,380 - 107,989 Annually	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 8 of 18
Witness: M. J. Bell

No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1 <u>Rate Schedule LGSS - Large General Sales Service</u>								
2	COMMERCIAL							
3	Less Than 107,300 Therms Annually	504	0	0	0	12	1	517
4	107,300 - 536,489 Therms Annually	330	0	0	0	(12)	1	319
5	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
6	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
7	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
8	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
9	Total Commercial Bills Under LGSS	846	0	0	0	0	2	848
10	INDUSTRIAL							
11	Less Than 107,300 Therms Annually	48	0	0	0	0	0	48
12	107,300 - 536,489 Therms Annually	48	0	0	0	0	1	49
13	536,489 - 1,072,989 Therms Annually	0	0	0	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
17	Total Industrial Bills Under LGSS	96	0	0	0	0	1	97
18	Total Rate Schedule LGSS	942	0	0	0	0	3	945

Tariff Sales Summary by Customer Class

20	Total Residential Sales	3,513,989	0	0	0	0	52,602	3,566,591
21	Total Commercial Sales	316,492	0	0	0	0	2,615	319,107
22	Total Industrial Sales	804	0	0	0	0	3	807
23	Total Tariff Sales	3,831,285	0	0	0	0	55,220	3,886,505

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 9 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RDS	807,296	0	0	0	0	6,100	813,396
4	<u>Residential Distribution Service (CAP)</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	220,441	0	0	0	0	4,262	224,703
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	60	0	0	0	0	0	60
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>							
11	COMMERCIAL							
12	Less Than 6,438 Therms Annually	91,413	0	0	0	0	460	91,873
13	6,438 - 64,380 Therms Annually	<u>4,284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>4,286</u>
14	Total Rate Schedule SCD	95,697	0	0	0	0	462	96,159
15	<u>Rate Schedule SGDS - Small General Distribution Service</u>							
16	COMMERCIAL							
17	Less Than 6,438 Therms Annually - Aggregati	6,336	0	0	0	0	42	6,378
18	6,438 - 64,380 Mcf Annually - Aggregation	18,612	0	0	0	0	50	18,662
19	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>97</u>
20	Total Commercial Bills Under SGDS	25,044	0	0	0	0	93	25,137
21	INDUSTRIAL							
22	Less Than 6,438 Therms Annually - Aggregati	156	0	0	0	0	8	164
23	6,438 - 64,380 Mcf Annually - Aggregation	252	0	0	0	0	2	254
24	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
25	Total Industrial Bills Under SGDS	420	0	0	0	0	10	430
26	Total Rate Schedule SGDS	25,464	0	0	0	0	103	25,567

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 10 of 18
Witness: M. J. Bell

No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
				New Const	Attrition			
				(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)			
1 <u>Rate Schedule SDS - Small Distribution Service</u>								
2 COMMERCIAL								
3	64,380 - 107,300 Therms Annually	1,932	0	0	0	36	23	1,991
4	107,300 - 536,490 Therms Annually	1,728	0	0	0	(36)	5	1,697
5	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96</u>
6	Total Commercial Bills Under SDS	3,756	0	0	0	0	28	3,784
7 INDUSTRIAL								
8	64,380 - 107,300 Therms Annually	240	0	0	0	0	8	248
9	107,300 - 536,490 Therms Annually	996	0	0	0	0	0	996
10	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	Total Industrial Bills Under SDS	1,236	0	0	0	0	8	1,244
12	Total Rate Schedule SDS	4,992	0	0	0	0	36	5,028
13 <u>Rate Schedule LDS - Large Distribution Service</u>								
14 COMMERCIAL								
15	536,500 - 1,072,989 Therms Annually	132	0	0	0	0	2	134
16	1,073,000 - 3,219,000 Therms Annually	108	0	0	0	0	0	108
17	3,219,000 - 7,511,000 Therms Annually	12	0	0	0	0	0	12
18	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
19	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
20	Total Commercial Bills Under LDS	264	0	0	0	0	2	266
21 INDUSTRIAL								
22	536,500 - 1,072,989 Therms Annually	300	0	0	0	0	5	305
23	1,073,000 - 3,219,000 Therms Annually	204	0	0	0	0	2	206
24	3,219,000 - 7,511,000 Therms Annually	72	0	0	0	0	0	72
25	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
26	Flex	<u>252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252</u>
27	Total Industrial Bills Under LDS	828	0	0	0	0	7	835
28	Total Rate Schedule LDS	1,092	0	0	0	0	9	1,101

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 11 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers	Incremental Bills		Rate Schedule Change	Finaled Bills (5)	Per Forecast Adjusted
			(2)	New Const	Attrition	(6)		(6=1 to 5)
			(Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)			
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>								
2 COMMERCIAL								
3	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
4	536,500 - 1,073,000 Therms Annually	12	0	0	0	0	0	12
5	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
6	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
7	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
8	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
9	Flex	0	0	0	0	0	0	0
10	Total Commercial Bills Under MLDS	12	0	0	0	0	0	12
11 INDUSTRIAL								
12	268,250 - 536,500 Therms Annually	12	0	0	0	0	0	12
13	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
14	1,073,000 - 3,219,000 Therms Annually	12	0	0	0	0	0	12
15	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
16	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
17	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24
18	Flex	12	0	0	0	0	0	12
19	Total Industrial Bills Under MLDS	36	0	0	0	0	0	36
20	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
21 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>								
22 INDUSTRIAL								
23	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
24	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
25	1,073,000 - 3,219,000 Therms Annually	12	0	0	0	0	0	12
26	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
27	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
28	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
29	Flex	48	0	0	0	0	0	48
30	Total Industrial Bills Under MLDS	60	0	0	0	0	0	60
31	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 2
Page 12 of 18
Witness: M. J. Bell

Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1 Transportation Summary by Customer Class							
2 Total Residential Transportation	1,027,797	0	0	0	0	10,362	1,038,159
3 Total Commercial Transportation	124,773	0	0	0	0	585	125,358
4 Total Industrial Transportation	<u>2,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>2,605</u>
5 Total Transportation	1,155,150	0	0	0	0	10,972	1,166,122
6 Total Company Throughput	4,986,435	0	0	0	0	66,192	5,052,627

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 13 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,513,695	0	16,737	(17,976)	0	52,601	3,565,057
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	294	0	0	0	0	1	295
7	<u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,438 Therms Annually	272,437	0	2,233	(3,246)	24	2,504	273,952
10	6,438 - 64,380 Therms Annually	<u>43,197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24)</u>	<u>109</u>	<u>43,282</u>
11	Total Commercial Bills Under SGSS	315,634	0	2,233	(3,246)	0	2,613	317,234
12	INDUSTRIAL							
13	Less Than 6,438 Therms Annually	192	0	0	0	0	0	192
14	6,438 - 64,380 Therms Annually	<u>516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>518</u>
15	Total Industrial Bills Under SGSS	708	0	0	0		2	710
16	Total Rate Schedule SGSS	316,342	0	2,233	(3,246)	0	2,615	317,944
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
20	6,438 - 64,380 Therms Annually	0	0	0	0	0	0	0
21	64,380 - 107,289 Therms Annually	0	0	0	0	0	0	0
22	107,289 - 536,489 Therms Annually	0	0	0	0	0	0	0
23	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	Less than 6,438 Therms Annually	0	0	0	0	0	0	0
26	64,380 - 107,989 Annually	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 14 of 18
Witness: M. J. Bell

Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			New Const	Attrition			
			(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)			
1 Rate Schedule LGSS - Large General Sales Service							
2 COMMERCIAL							
3 Less Than 107,300 Therms Annually	504	0	0	0	12	1	517
4 107,300 - 536,489 Therms Annually	330	0	0	0	(12)	1	319
5 536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
6 1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
7 3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
8 > 7,510,989 Therms Annually	0	0	0	0	0	0	0
9 Total Commercial Bills Under LGSS	846	0	0	0	0	2	848
10 INDUSTRIAL							
11 Less Than 107,300 Therms Annually	48	0	0	0	0	0	48
12 107,300 - 536,489 Therms Annually	48	0	0	0	0	1	49
13 536,489 - 1,072,989 Therms Annually	0	0	0	0	0	0	0
14 1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
15 3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
16 > 7,510,989 Therms Annually	0	0	0	0	0	0	0
17 Total Industrial Bills Under LGSS	96	0	0	0	0	1	97
18 Total Rate Schedule LGSS	942	0	0	0	0	3	945

Tariff Sales Summary by Customer Class

20	Total Residential Sales	3,513,989	0	16,737	(17,976)	0	52,602	3,565,352
21	Total Commercial Sales	316,492	0	2,233	(3,246)	0	2,615	318,094
22	Total Industrial Sales	804	0	0	0	0	3	807
23	Total Tariff Sales	3,831,285	0	18,970	(21,222)	0	55,220	3,884,253

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 15 of 18
Witness: M. J. Bell

Line No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com Customers	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			(2)	New Const	Attrition			
			(Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)			
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>								
2 RESIDENTIAL								
3	Total Rate Schedule RDS	807,296	0	0	0	0	6,100	813,396
4 <u>Residential Distribution Service (CAP)</u>								
5 RESIDENTIAL								
6	Total Rate Schedule RCC	220,441	0	0	0	0	4,262	224,703
7 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>								
8 RESIDENTIAL								
9	Total Rate Schedule RDGDS	60	0	0	0	0	0	60
10 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>								
11 COMMERCIAL								
12	Less Than 6,438 Therms Annually	91,413	0	0	0	0	460	91,873
13	6,438 - 64,380 Therms Annually	<u>4,284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>4,286</u>
14	Total Rate Schedule SCD	95,697	0	0	0	0	462	96,159
15 <u>Rate Schedule SGDS - Small General Distribution Service</u>								
16 COMMERCIAL								
17	Less Than 6,438 Therms Annually - Aggregati	6,336	(24)	0	0	0	42	6,354
18	6,438 - 64,380 Mcf Annually - Aggregation	18,612	0	0	0	0	50	18,662
19	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>97</u>
20	Total Commercial Bills Under SGDS	25,044	(24)	0	0	0	93	25,113
21 INDUSTRIAL								
22	Less Than 6,438 Therms Annually - Aggregati	156	0	0	0	0	8	164
23	6,438 - 64,380 Mcf Annually - Aggregation	252	0	0	0	0	2	254
24	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
25	Total Industrial Bills Under SGDS	420	0	0	0	0	10	430
26	Total Rate Schedule SGDS	25,464	(24)	0	0	0	103	25,543

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 16 of 18
Witness: M. J. Bell

No.	Description	Per Forecast (1)	Bills from Industrial & Lg Com	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
			Customers	New Const	Attrition			
			(2)	(3)	(4)			
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1 <u>Rate Schedule SDS - Small Distribution Service</u>								
2 COMMERCIAL								
3	64,380 - 107,300 Therms Annually	1,932	0	0	0	36	23	1,991
4	107,300 - 536,490 Therms Annually	1,728	(12)	0	0	(36)	5	1,685
5	Flex	<u>96</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
6	Total Commercial Bills Under SDS	3,756	0	0	0	0	28	3,784
7 INDUSTRIAL								
8	64,380 - 107,300 Therms Annually	240	0	0	0	0	8	248
9	107,300 - 536,490 Therms Annually	996	0	0	0	0	0	996
10	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	Total Industrial Bills Under SDS	1,236	0	0	0	0	8	1,244
12	Total Rate Schedule SDS	4,992	0	0	0	0	36	5,028
13 <u>Rate Schedule LDS - Large Distribution Service</u>								
14 COMMERCIAL								
15	536,500 - 1,072,989 Therms Annually	132	0	0	0	0	2	134
16	1,073,000 - 3,219,000 Therms Annually	108	0	0	0	0	0	108
17	3,219,000 - 7,511,000 Therms Annually	12	0	0	0	0	0	12
18	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
19	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
20	Total Commercial Bills Under LDS	264	0	0	0	0	2	266
21 INDUSTRIAL								
22	536,500 - 1,072,989 Therms Annually	300	0	0	0	0	5	305
23	1,073,000 - 3,219,000 Therms Annually	204	0	0	0	0	2	206
24	3,219,000 - 7,511,000 Therms Annually	72	0	0	0	0	0	72
25	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
26	Flex	<u>252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252</u>
27	Total Industrial Bills Under LDS	828	0	0	0	0	7	835
28	Total Rate Schedule LDS	1,092	0	0	0	0	9	1,101

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 17 of 18
Witness: M. J. Bell

Line No.	Description	Per	Bills from	Incremental Bills		Rate	Finaled Bills (5)	Per Forecast Adjusted (6=1 to 5)
		Forecast	Industrial & Lg Com Customers	New Const	Attrition	Schedule Change		
		(1)	(2)	(3)	(4)	(6)		
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>								
2	COMMERCIAL							
3	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
4	536,500 - 1,073,000 Therms Annually	12	0	0	0	0	0	12
5	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
6	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
7	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
8	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
9	Flex	0	0	0	0	0	0	0
10	Total Commercial Bills Under MLDS	12	0	0	0	0	0	12
11	INDUSTRIAL							
12	268,250 - 536,500 Therms Annually	12	0	0	0	0	0	12
13	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
14	1,073,000 - 3,219,000 Therms Annually	12	0	0	0	0	0	12
15	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
16	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
17	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24
18	Flex	12	0	0	0	0	0	12
19	Total Industrial Bills Under MLDS	36	0	0	0	0	0	36
20	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
21 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>								
22	INDUSTRIAL							
23	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0
24	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0
25	1,073,000 - 3,219,000 Therms Annually	12	0	0	0	0	0	12
26	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0
27	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
28	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
29	Flex	48	0	0	0	0	0	48
30	Total Industrial Bills Under MLDS	60	0	0	0	0	0	60
31	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 2
Page 18 of 18
Witness: M. J. Bell

<u>Description</u>	<u>Per Forecast</u> (1)	<u>Bills from Industrial & Lg Com Customers</u> (2) (Ex 103, Sch 4)	<u>Incremental Bills</u>		<u>Rate Schedule Change</u> (6)	<u>Finalized Bills</u> (5)	<u>Per Forecast Adjusted</u> (6=1 to 5)
			<u>New Const</u> (3) (Ex 103, Sch 4)	<u>Attrition</u> (4) (Ex 103, Sch 4)			
1 Transportation Summary by Customer Class							
2 Total Residential Transportation	1,027,797	0	0	0	0	10,362	1,038,159
3 Total Commercial Transportation	124,773	(24)	0	0	0	585	125,334
4 Total Industrial Transportation	<u>2,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>2,605</u>
5 Total Transportation	1,155,150	(24)	0	0	0	10,972	1,166,098
6 Total Company Throughput	4,986,435	(24)	18,970	(21,222)	0	66,192	5,050,351

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 1 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast Adjusted (7 = 1 to 6)
			Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Change (6)	
1 <u>Rate Schedule RSS - Residential Sales Service</u>							
2 RESIDENTIAL							
3	First 2.1 Dth	5,960,388.3	0.0	34,529.0	(18,950.0)	0.0	5,975,967.3
4	Over 2.1 Dth	<u>17,261,830.6</u>	<u>0.0</u>	<u>52,363.0</u>	<u>(46,383.0)</u>	<u>0.0</u>	<u>17,267,810.6</u>
5	Total Rate Schedule RSS	23,222,218.9	0.0	86,892.0	(65,333.0)	0.0	23,243,777.9
6 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
7 RESIDENTIAL							
8	First 2.1 Dth	548.5	0.0	0.0	0.0	0.0	548.5
9	Over 2.1 Dth	<u>2,232.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,232.6</u>
10	Total Rate Schedule RDGSS	2,781.1	0.0	0.0	0.0	0.0	2,781.1
11 <u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>							
12 COMMERCIAL							
13	All Gas Consumed	<u>8,012,362.5</u>	<u>0.0</u>	<u>85,023.0</u>	<u>(155,840.0)</u>	<u>0.0</u>	<u>7,941,545.5</u>
14	Total Commercial SGSS	8,012,362.5	0.0	85,023.0	(155,840.0)	0.0	7,941,545.5
15 INDUSTRIAL							
16	All Gas Consumed	<u>126,378.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,378.7</u>
17	Total Industrial SGSS	126,378.7	0.0	0.0	0.0	0.0	126,378.7
18	Total Rate Schedule SGSS	8,138,741.2	0.0	85,023.0	(155,840.0)	0.0	8,067,924.2
19 <u>Rate Schedule SGS-DS Fallback - Small General Service - Interruptible (< 64,380 Therms Annually)</u>							
20 COMMERCIAL							
21	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Commercial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
23 INDUSTRIAL							
24	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25	Total Industrial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
26	Total Rate Schedule SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 2 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
		Adj	New Const.	Attrition		
		(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5) (Ex 103, Sch 4)		
1 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
2 COMMERCIAL						
3 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4 6,438 - 64,380 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5 64,380 - 107,289 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6 107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7 536,489 - 1,072,989 Therms Annually	<u>61,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>61,000.0</u>
8 Total Rate Schedule NSS	61,000.0	0.0	0.0	0.0	0.0	61,000.0
9 INDUSTRIAL						
10 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11 64,380 - 107,989 Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12 Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
13 <u>Rate Schedule LGSS - Large General Sales Service</u>						
14 COMMERCIAL						
15 First 1,073.0 DTH	484,844.4	0.0	0.0	0.0	7,193.0	492,037.4
16 Next 4,292.0 DTH	312,230.7	0.0	0.0	0.0	(6,913.0)	305,317.7
17 Next 5,365.0 DTH	15,574.3	0.0	0.0	0.0	(280.0)	15,294.3
18 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Commercial LGSS	812,649.4	0.0	0.0	0.0	0.0	812,649.4
20 INDUSTRIAL						
21 First 1,073.0 DTH	73,551.8	0.0	0.0	0.0	1,161.0	74,712.8
22 Next 4,292.0 DTH	29,068.9	0.0	0.0	0.0	(1,161.0)	27,907.9
23 Next 5,365.0 DTH	0.0	0.0	0.0	0.0	0.0	0.0
24 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25 Total Industrial LGSS	102,620.7	0.0	0.0	0.0	0.0	102,620.7
26 Total Rate Schedule LGSS	915,270.1	0.0	0.0	0.0	0.0	915,270.1

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 3 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
				New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)		
1 <u>Rate Schedule LDS Fallback - Large General Service - Fallback</u>							
2 C O M M E R C I A L							
3	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
4	Total Commercial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
5 I N D U S T R I A L							
6	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
7	Total Industrial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
8	Total Rate Schedule LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
9 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I - Fallback</u>							
10 C O M M E R C I A L							
11	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
12	Total Commercial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
13 I N D U S T R I A L							
14	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Industrial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
16	Total Rate Sch. MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
17 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II - Fallback</u>							
18 I N D U S T R I A L							
19	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
20	Total Rate Sch. MLDS-Class II-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
21 Tariff Sales Summary by Customer Class							
22	Total Residential Sales	23,225,000.0	0.0	86,892.0	(65,333.0)	0.0	23,246,559.0
23	Total Commercial Sales	8,886,011.9	0.0	85,023.0	(155,840.0)	0.0	8,815,194.9
24	Total Industrial Sales	228,999.4	0.0	0.0	0.0	0.0	228,999.4
25	Total Tariff Sales	32,340,011.3	0.0	171,915.0	(221,173.0)	0.0	32,290,753.3

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 4 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate	Forecast Adjusted (7 = 1 to 6)
		Adj	New Const.	Attrition	Schedule	
		(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5) (Ex 103, Sch 4)	Change (6)	
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2 R E S I D E N T I A L						
3 First 2.1 Dth	1,453,793.6	0.0	0.0	0.0	0.0	1,453,793.6
4 Over 2.1 Dth	<u>5,663,765.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,663,765.0</u>
5 Total Rate Schedule RDS	7,117,558.6	0.0	0.0	0.0	0.0	7,117,558.6
6 <u>Residential Distribution Service (CAP)</u>						
7 R E S I D E N T I A L						
8 First 2.1 Dth	409,962.8	0.0	0.0	0.0	0.0	409,962.8
9 Over 2.1 Dth	<u>2,182,724.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,182,724.3</u>
10 Total Rate Schedule RCC	2,592,687.1	0.0	0.0	0.0	0.0	2,592,687.1
11 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
12 R E S I D E N T I A L						
13 First 2.1 Dth	112.4	0.0	0.0	0.0	0.0	112.4
14 Over 2.1 Dth	<u>641.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>641.7</u>
15 Total Rate Schedule PRDGDS	754.1	0.0	0.0	0.0	0.0	754.1
16 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
 C O M M E R C I A L						
18 All Gas Consumed	<u>1,474,996.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,474,996.8</u>
19 Total Rate Schedule SCD	1,474,996.8	0.0	0.0	0.0	0.0	1,474,996.8
20 <u>Rate Schedule SGDS - Small General Distribution Service</u>						
21 C O M M E R C I A L						
22 Priority 1 - Aggregation	104,405.9	0.0	0.0	0.0	0.0	104,405.9
23 All Other - Aggregation	<u>3,419,545.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,419,545.9</u>
24 Subtotal	3,523,951.8	0.0	0.0	0.0	0.0	3,523,951.8
25 Flex	<u>22,249.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,249.0</u>
26 Total Commercial SGDS	3,546,200.8	0.0	0.0	0.0	0.0	3,546,200.8
27 I N D U S T R I A L						
28 Priority 1 - Aggregation	606.7	0.0	0.0	0.0	0.0	606.7
29 All Other - Aggregation	<u>80,143.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>80,143.2</u>
30 Subtotal	80,749.9	0.0	0.0	0.0	0.0	80,749.9
31 Flex	<u>1,800.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,800.0</u>
32 Total Industrial SGDS	82,549.9	0.0	0.0	0.0	0.0	82,549.9
33 Total Rate Schedule SGDS	3,628,750.7	0.0	0.0	0.0	0.0	3,628,750.7

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 5 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers New Const. Attrition (4) (5) (Ex 103, Sch 4)		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	Deliveries	4,016,754.1	(50,786.0)	0.0	0.0	0.0	3,965,968.1
4	Flexed Deliveries	<u>177,804.0</u>	<u>22,800.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>200,604.0</u>
5	Total Commercial SDS	4,194,558.1	(27,986.0)	0.0	0.0	0.0	4,166,572.1
6 INDUSTRIAL							
7	Deliveries	2,812,410.3	0.0	0.0	0.0	0.0	2,812,410.3
8	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total Industrial SDS	2,812,410.3	0.0	0.0	0.0	0.0	2,812,410.3
10	Total Rate Schedule SDS	7,006,968.4	(27,986.0)	0.0	0.0	0.0	6,978,982.4
11 Rate Schedule LDS - Large Distribution Service							
12 COMMERCIAL							
13	536,500 - 1,072,989 Therms Annually	726,698.6	0.0	0.0	0.0	0.0	726,698.6
14	1,073,000 - 3,219,000 Therms Annually	1,195,833.0	0.0	0.0	0.0	0.0	1,195,833.0
15	3,219,000 - 7,511,000 Therms Annually	690,000.0	0.0	0.0	0.0	0.0	690,000.0
16	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	Flexed LDS	<u>225,900.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>225,900.0</u>
18	Total Commercial LDS	2,838,431.6	0.0	0.0	0.0	0.0	2,838,431.6
19 INDUSTRIAL							
20	536,500 - 1,072,989 Therms Annually	1,867,528.4	0.0	0.0	0.0	0.0	1,867,528.4
21	1,073,000 - 3,219,000 Therms Annually	2,914,524.0	0.0	0.0	0.0	0.0	2,914,524.0
22	3,219,000 - 7,511,000 Therms Annually	2,418,332.0	0.0	0.0	0.0	0.0	2,418,332.0
23	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	Flexed LDS	<u>7,764,027.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,764,027.0</u>
25	Total Industrial LDS	14,964,411.4	0.0	0.0	0.0	0.0	14,964,411.4
26	Total Rate Schedule LDS	17,802,843.0	0.0	0.0	0.0	0.0	17,802,843.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 3
Page 6 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate	Forecast Adjusted (7 = 1 to 6)
		Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Schedule Change (6)	
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
2 COMMERCIAL						
3 All Gas Consumed	99,800.0	0.0	0.0	0.0	0.0	99,800.0
4 Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
5 Total Commercial MLDS - Class I	99,800.0	0.0	0.0	0.0	0.0	99,800.0
6 INDUSTRIAL						
7 All Gas Consumed	102,400.0	0.0	0.0	0.0	0.0	102,400.0
8 Flexed	<u>3,008,300.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,008,300.0</u>
9 Total Industrial MLDS - Class I	3,110,700.0	0.0	0.0	0.0	0.0	3,110,700.0
10 Total Rate Schedule MLDS - Class I	3,210,500.0	0.0	0.0	0.0	0.0	3,210,500.0
11 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
12 INDUSTRIAL						
13 Less Than 1,073,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14 1,073,000 - 3,219,000 Therms Annually	289,700.0	0.0	0.0	0.0	0.0	289,700.0
15 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17 Flexed	<u>1,654,538.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,654,538.0</u>
Total Rate Schedule MLDS - Class II	1,944,238.0	0.0	0.0	0.0	0.0	1,944,238.0
19 Transportation Summary by Customer Class						
20 Total Residential Transportation	9,710,999.8	0.0	0.0	0.0	0.0	9,710,999.8
21 Total Commercial Transportation	12,153,987.3	(27,986.0)	0.0	0.0	0.0	12,126,001.3
22 Total Industrial Transportation	<u>22,914,309.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,914,309.6</u>
23 Total Transportation	44,779,296.7	(27,986.0)	0.0	0.0	0.0	44,751,310.7
24 Total Company Throughput						
24 Total Company Throughput	77,119,308.0	(27,986.0)	171,915.0	(221,173.0)	0.0	77,042,064.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 3
Page 7 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers New Const. (4) (Ex 103, Sch 4)		Attrition (5) (Ex 103, Sch 4)	Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
1 <u>Rate Schedule RSS - Residential Sales Service</u>								
2 RESIDENTIAL								
3	First 2.1 Dth	5,960,826.1	0.0	0.0	0.0	0.0	0.0	5,960,826.1
4	Over 2.1 Dth	<u>17,108,412.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,108,412.1</u>
5	Total Rate Schedule RSS	23,069,238.2	0.0	0.0	0.0	0.0	0.0	23,069,238.2
6 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>								
7 RESIDENTIAL								
8	First 2.1 Dth	548.0	0.0	0.0	0.0	0.0	0.0	548.0
9	Over 2.1 Dth	<u>2,213.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,213.8</u>
10	Total Rate Schedule RDGSS	2,761.8	0.0	0.0	0.0	0.0	0.0	2,761.8
11 <u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>								
12 COMMERCIAL								
13	All Gas Consumed	<u>8,145,557.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,145,557.1</u>
14	Total Commercial SGSS	8,145,557.1	0.0	0.0	0.0	0.0	0.0	8,145,557.1
15 INDUSTRIAL								
16	All Gas Consumed	<u>126,957.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,957.1</u>
17	Total Industrial SGSS	126,957.1	0.0	0.0	0.0	0.0	0.0	126,957.1
18	Total Rate Schedule SGSS	8,272,514.2	0.0	0.0	0.0	0.0	0.0	8,272,514.2
19 <u>Rate Schedule SGS-DS Fallback - Small General Service - Interruptible (< 64,380 Therms Annually)</u>								
20 COMMERCIAL								
21	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Commercial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 INDUSTRIAL								
24	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25	Total Industrial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Total Rate Schedule SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 3
Page 8 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast
		Adj	New Const.	Attrition	Change	Adjusted
		(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5) (Ex 103, Sch 4)	(6)	(7 = 1 to 6)
1 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
2 COMMERCIAL						
3 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4 6,438 - 64,380 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5 64,380 - 107,289 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6 107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7 536,489 - 1,072,989 Therms Annually	<u>61,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>61,000.0</u>
8 Total Rate Schedule NSS	61,000.0	0.0	0.0	0.0	0.0	61,000.0
9 INDUSTRIAL						
10 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11 64,380 - 107,989 Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12 Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
13 <u>Rate Schedule LGSS - Large General Sales Service</u>						
14 COMMERCIAL						
15 First 1,073.0 DTH	491,819.7	0.0	0.0	0.0	7,330.4	499,150.1
16 Next 4,292.0 DTH	321,387.9	0.0	0.0	0.0	(7,031.3)	314,356.6
17 Next 5,365.0 DTH	16,234.0	0.0	0.0	0.0	(299.1)	15,934.9
18 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Commercial LGSS	829,441.6	0.0	0.0	0.0	(0.0)	829,441.6
20 INDUSTRIAL						
21 First 1,073.0 DTH	73,700.3	0.0	0.0	0.0	1,161.0	74,861.3
22 Next 4,292.0 DTH	28,342.4	0.0	0.0	0.0	(1,161.0)	27,181.4
23 Next 5,365.0 DTH	0.0	0.0	0.0	0.0	0.0	0.0
24 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25 Total Industrial LGSS	102,042.7	0.0	0.0	0.0	0.0	102,042.7
26 Total Rate Schedule LGSS	931,484.3	0.0	0.0	0.0	(0.0)	931,484.3

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 3
Page 9 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate	Forecast Adjusted (7 = 1 to 6)
			Adj	New Const.	Attrition	Schedule	
			(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5) (Ex 103, Sch 4)	Change (6)	
1 Rate Schedule LDS Fallback - Large General Service - Fallback							
2 COMMERCIAL							
3	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
4	Total Commercial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
5 INDUSTRIAL							
6	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
7	Total Industrial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
8	Total Rate Schedule LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
9 Rate Schedule MLDS - Main Line Distribution Service - Class I - Fallback							
10 COMMERCIAL							
11	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
12	Total Commercial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
13 INDUSTRIAL							
14	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Industrial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
16	Total Rate Sch. MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
17 Rate Schedule MLDS - Main Line Distribution Service - Class II - Fallback							
18 INDUSTRIAL							
19	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
20	Total Rate Sch. MLDS-Class II-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
21 Tariff Sales Summary by Customer Class							
22	Total Residential Sales	23,072,000.0	0.0	0.0	0.0	0.0	23,072,000.0
23	Total Commercial Sales	9,035,998.7	0.0	0.0	0.0	(0.0)	9,035,998.7
24	Total Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	228,999.8
25	Total Tariff Sales	32,336,998.5	0.0	0.0	0.0	(0.0)	32,336,998.5

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 3
Page 10 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast
		Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Change (6)	Adjusted (7 = 1 to 6)
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2 RESIDENTIAL						
3 First 2.1 Dth	1,457,410.0	0.0	0.0	0.0	0.0	1,457,410.0
4 Over 2.1 Dth	5,632,309.1	0.0	0.0	0.0	0.0	5,632,309.1
5 Total Rate Schedule RDS	7,089,719.1	0.0	0.0	0.0	0.0	7,089,719.1
6 <u>Residential Distribution Service (CAP)</u>						
7 RESIDENTIAL						
8 First 2.1 Dth	411,203.9	0.0	0.0	0.0	0.0	411,203.9
9 Over 2.1 Dth	2,171,325.6	0.0	0.0	0.0	0.0	2,171,325.6
10 Total Rate Schedule RCC	2,582,529.5	0.0	0.0	0.0	0.0	2,582,529.5
11 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
12 RESIDENTIAL						
13 First 2.1 Dth	112.3	0.0	0.0	0.0	0.0	112.3
14 Over 2.1 Dth	638.9	0.0	0.0	0.0	0.0	638.9
15 Total Rate Schedule PRDGS	751.2	0.0	0.0	0.0	0.0	751.2
16 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
COMMERCIAL						
18 All Gas Consumed	1,486,997.4	0.0	0.0	0.0	0.0	1,486,997.4
19 Total Rate Schedule SCD	1,486,997.4	0.0	0.0	0.0	0.0	1,486,997.4
20 <u>Rate Schedule SGDS - Small General Distribution Service</u>						
21 COMMERCIAL						
22 Priority 1 - Aggregation	689,918.5	0.0	0.0	0.0	0.0	689,918.5
23 All Other - Aggregation	2,845,240.3	0.0	0.0	0.0	0.0	2,845,240.3
24 Subtotal	3,535,158.8	0.0	0.0	0.0	0.0	3,535,158.8
25 Flex	24,000.0	0.0	0.0	0.0	0.0	24,000.0
26 Total Commercial SGDS	3,559,158.8	0.0	0.0	0.0	0.0	3,559,158.8
27 INDUSTRIAL						
28 Priority 1 - Aggregation	607.8	0.0	0.0	0.0	0.0	607.8
29 All Other - Aggregation	80,961.8	0.0	0.0	0.0	0.0	80,961.8
30 Subtotal	81,569.6	0.0	0.0	0.0	0.0	81,569.6
31 Flex	1,800.0	0.0	0.0	0.0	0.0	1,800.0
32 Total Industrial SGDS	83,369.6	0.0	0.0	0.0	0.0	83,369.6
33 Total Rate Schedule SGDS	3,642,528.4	0.0	0.0	0.0	0.0	3,642,528.4

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 3
Page 11 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers New Const. Attrition (4) (5) (Ex 103, Sch 4)		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
1 <u>Rate Schedule SDS - Small Distribution Service</u>							
2 C O M M E R C I A L							
3	Deliveries	4,010,927.1	0.0	0.0	0.0	0.0	4,010,927.1
4	Flexed Deliveries	<u>174,700.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>174,700.0</u>
5	Total Commercial SDS	4,185,627.1	0.0	0.0	0.0	0.0	4,185,627.1
6 I N D U S T R I A L							
7	Deliveries	2,837,531.4	0.0	0.0	0.0	0.0	2,837,531.4
8	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total Industrial SDS	2,837,531.4	0.0	0.0	0.0	0.0	2,837,531.4
10	Total Rate Schedule SDS	7,023,158.5	0.0	0.0	0.0	0.0	7,023,158.5
11 <u>Rate Schedule LDS - Large Distribution Service</u>							
12 C O M M E R C I A L							
13	536,500 - 1,072,989 Therms Annually	730,543.2	0.0	0.0	0.0	0.0	730,543.2
14	1,073,000 - 3,219,000 Therms Annually	1,178,600.0	0.0	0.0	0.0	0.0	1,178,600.0
15	3,219,000 - 7,511,000 Therms Annually	690,000.0	0.0	0.0	0.0	0.0	690,000.0
16	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	Flexed LDS	<u>226,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>226,000.0</u>
18	Total Commercial LDS	2,825,143.2	0.0	0.0	0.0	0.0	2,825,143.2
19 I N D U S T R I A L							
20	536,500 - 1,072,989 Therms Annually	1,892,598.8	0.0	0.0	0.0	0.0	1,892,598.8
21	1,073,000 - 3,219,000 Therms Annually	2,938,200.0	0.0	0.0	0.0	0.0	2,938,200.0
22	3,219,000 - 7,511,000 Therms Annually	2,457,000.0	0.0	0.0	0.0	0.0	2,457,000.0
23	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	Flexed LDS	<u>7,785,400.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,785,400.0</u>
25	Total Industrial LDS	15,073,198.8	0.0	0.0	0.0	0.0	15,073,198.8
26	Total Rate Schedule LDS	17,898,342.0	0.0	0.0	0.0	0.0	17,898,342.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
 Schedule No. 3
 Page 12 of 18
 Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast
		Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Change (6)	Adjusted (7 = 1 to 6)
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
2 COMMERCIAL						
3 All Gas Consumed	102,100.0	0.0	0.0	0.0	0.0	102,100.0
4 Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
5 Total Commercial MLDS - Class I	102,100.0	0.0	0.0	0.0	0.0	102,100.0
6 INDUSTRIAL						
7 All Gas Consumed	112,300.0	0.0	0.0	0.0	0.0	112,300.0
8 Flexed	<u>2,964,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,964,000.0</u>
9 Total Industrial MLDS - Class I	3,076,300.0	0.0	0.0	0.0	0.0	3,076,300.0
10 Total Rate Schedule MLDS - Class I	3,178,400.0	0.0	0.0	0.0	0.0	3,178,400.0
11 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
12 INDUSTRIAL						
13 Less Than 1,073,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14 1,073,000 - 3,219,000 Therms Annually	296,000.0	0.0	0.0	0.0	0.0	296,000.0
15 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17 Flexed	<u>1,684,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,684,000.0</u>
Total Rate Schedule MLDS - Class II	1,980,000.0	0.0	0.0	0.0	0.0	1,980,000.0
19 Transportation Summary by Customer Class						
20 Total Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	9,672,999.8
21 Total Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	12,159,026.5
22 Total Industrial Transportation	<u>23,050,399.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,050,399.8</u>
23 Total Transportation	44,882,426.1	0.0	0.0	0.0	0.0	44,882,426.1
24 Total Company Throughput						
Total Company Throughput	77,219,424.6	0.0	0.0	0.0	(0.0)	77,219,424.6

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 13 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers New Const. (4) (Ex 103, Sch 4)		Attrition (5) (Ex 103, Sch 4)	Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
1 <u>Rate Schedule RSS - Residential Sales Service</u>								
2 RESIDENTIAL								
3	First 2.1 Dth	5,960,826.1	0.0	35,268.0	(18,875.0)	0.0	5,977,219.1	
4	Over 2.1 Dth	<u>17,108,412.1</u>	<u>0.0</u>	<u>69,979.0</u>	<u>(45,584.0)</u>	<u>0.0</u>	<u>17,132,807.1</u>	
5	Total Rate Schedule RSS	23,069,238.2	0.0	105,247.0	(64,459.0)	0.0	23,110,026.2	
6 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>								
7 RESIDENTIAL								
8	First 2.1 Dth	548.0	0.0	0.0	0.0	0.0	548.0	
9	Over 2.1 Dth	<u>2,213.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,213.8</u>	
10	Total Rate Schedule RDGSS	2,761.8	0.0	0.0	0.0	0.0	2,761.8	
11 <u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>								
12 COMMERCIAL								
13	All Gas Consumed	<u>8,145,557.1</u>	<u>0.0</u>	<u>97,023.0</u>	<u>(155,613.0)</u>	<u>0.0</u>	<u>8,086,967.1</u>	
14	Total Commercial SGSS	8,145,557.1	0.0	97,023.0	(155,613.0)	0.0	8,086,967.1	
15 INDUSTRIAL								
16	All Gas Consumed	<u>126,957.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,957.1</u>	
17	Total Industrial SGSS	126,957.1	0.0	0.0	0.0	0.0	126,957.1	
18	Total Rate Schedule SGSS	8,272,514.2	0.0	97,023.0	(155,613.0)	0.0	8,213,924.2	
19 <u>Rate Schedule SGS-DS Fallback - Small General Service - Interruptible (< 64,380 Therms Annually)</u>								
20 COMMERCIAL								
21	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
22	Total Commercial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	
23 INDUSTRIAL								
24	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
25	Total Industrial SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	
26	Total Rate Schedule SGS-DS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 14 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast Adjusted (7 = 1 to 6)
		Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Change (6)	
1 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
2 COMMERCIAL						
3 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4 6,438 - 64,380 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5 64,380 - 107,289 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6 107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7 536,489 - 1,072,989 Therms Annually	<u>61,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>61,000.0</u>
8 Total Rate Schedule NSS	61,000.0	0.0	0.0	0.0	0.0	61,000.0
9 INDUSTRIAL						
10 Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11 64,380 - 107,989 Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12 Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
13 <u>Rate Schedule LGSS - Large General Sales Service</u>						
14 COMMERCIAL						
15 First 1,073.0 DTH	491,819.7	0.0	0.0	0.0	7,330.4	499,150.1
16 Next 4,292.0 DTH	321,387.9	0.0	0.0	0.0	(7,031.3)	314,356.6
17 Next 5,365.0 DTH	16,234.0	0.0	0.0	0.0	(299.1)	15,934.9
18 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Commercial LGSS	829,441.6	0.0	0.0	0.0	(0.0)	829,441.6
20 INDUSTRIAL						
21 First 1,073.0 DTH	73,700.3	0.0	0.0	0.0	1,161.0	74,861.3
22 Next 4,292.0 DTH	28,342.4	0.0	0.0	0.0	(1,161.0)	27,181.4
23 Next 5,365.0 DTH	0.0	0.0	0.0	0.0	0.0	0.0
24 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25 Total Industrial LGSS	102,042.7	0.0	0.0	0.0	0.0	102,042.7
26 Total Rate Schedule LGSS	931,484.3	0.0	0.0	0.0	(0.0)	931,484.3

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 15 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
				New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)		
1 <u>Rate Schedule LDS Fallback - Large General Service - Fallback</u>							
2 C O M M E R C I A L							
3	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
4	Total Commercial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
5 I N D U S T R I A L							
6	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
7	Total Industrial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
8	Total Rate Schedule LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0
9 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I - Fallback</u>							
10 C O M M E R C I A L							
11	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
12	Total Commercial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
13 I N D U S T R I A L							
14	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Industrial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
16	Total Rate Sch. MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
17 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II - Fallback</u>							
18 I N D U S T R I A L							
19	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0
20	Total Rate Sch. MLDS-Class II-Fallback	0.0	0.0	0.0	0.0	0.0	0.0
21 Tariff Sales Summary by Customer Class							
22	Total Residential Sales	23,072,000.0	0.0	105,247.0	(64,459.0)	0.0	23,112,788.0
23	Total Commercial Sales	9,035,998.7	0.0	97,023.0	(155,613.0)	(0.0)	8,977,408.7
24	Total Industrial Sales	228,999.8	0.0	0.0	0.0	0.0	228,999.8
25	Total Tariff Sales	32,336,998.5	0.0	202,270.0	(220,072.0)	(0.0)	32,319,196.5

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 16 of 18
Witness: M. J. Bell

Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecast
		Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)	Change (6)	Adjusted (7 = 1 to 6)
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2 RESIDENTIAL						
3 First 2.1 Dth	1,457,410.0	0.0	0.0	0.0	0.0	1,457,410.0
4 Over 2.1 Dth	<u>5,632,309.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,632,309.1</u>
5 Total Rate Schedule RDS	7,089,719.1	0.0	0.0	0.0	0.0	7,089,719.1
6 <u>Residential Distribution Service (CAP)</u>						
7 RESIDENTIAL						
8 First 2.1 Dth	411,203.9	0.0	0.0	0.0	0.0	411,203.9
9 Over 2.1 Dth	<u>2,171,325.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,171,325.6</u>
10 Total Rate Schedule RCC	2,582,529.5	0.0	0.0	0.0	0.0	2,582,529.5
11 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
12 RESIDENTIAL						
13 First 2.1 Dth	112.3	0.0	0.0	0.0	0.0	112.3
14 Over 2.1 Dth	<u>638.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>638.9</u>
15 Total Rate Schedule PRDGDS	751.2	0.0	0.0	0.0	0.0	751.2
16 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
COMMERCIAL						
18 All Gas Consumed	<u>1,486,997.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,486,997.4</u>
19 Total Rate Schedule SCD	1,486,997.4	0.0	0.0	0.0	0.0	1,486,997.4
20 <u>Rate Schedule SGDS - Small General Distribution Service</u>						
21 COMMERCIAL						
22 Priority 1 - Aggregation	689,918.5	0.0	0.0	0.0	0.0	689,918.5
23 All Other - Aggregation	<u>2,845,240.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,845,240.3</u>
24 Subtotal	3,535,158.8	0.0	0.0	0.0	0.0	3,535,158.8
25 Flex	<u>24,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>24,000.0</u>
26 Total Commercial SGDS	3,559,158.8	0.0	0.0	0.0	0.0	3,559,158.8
27 INDUSTRIAL						
28 Priority 1 - Aggregation	607.8	0.0	0.0	0.0	0.0	607.8
29 All Other - Aggregation	<u>80,961.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>80,961.8</u>
30 Subtotal	81,569.6	0.0	0.0	0.0	0.0	81,569.6
31 Flex	<u>1,800.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,800.0</u>
32 Total Industrial SGDS	83,369.6	0.0	0.0	0.0	0.0	83,369.6
33 Total Rate Schedule SGDS	3,642,528.4	0.0	0.0	0.0	0.0	3,642,528.4

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 17 of 18
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (3) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
				New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)		
1 <u>Rate Schedule SDS - Small Distribution Service</u>							
2 COMMERCIAL							
3	Deliveries	4,010,927.1	(24,000.0)	0.0	0.0	0.0	3,986,927.1
4	Flexed Deliveries	<u>174,700.0</u>	<u>24,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>198,700.0</u>
5	Total Commercial SDS	4,185,627.1	0.0	0.0	0.0	0.0	4,185,627.1
6 INDUSTRIAL							
7	Deliveries	2,837,531.4	0.0	0.0	0.0	0.0	2,837,531.4
8	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total Industrial SDS	2,837,531.4	0.0	0.0	0.0	0.0	2,837,531.4
10	Total Rate Schedule SDS	7,023,158.5	0.0	0.0	0.0	0.0	7,023,158.5
11 <u>Rate Schedule LDS - Large Distribution Service</u>							
12 COMMERCIAL							
13	536,500 - 1,072,989 Therms Annually	730,543.2	0.0	0.0	0.0	0.0	730,543.2
14	1,073,000 - 3,219,000 Therms Annually	1,178,600.0	0.0	0.0	0.0	0.0	1,178,600.0
15	3,219,000 - 7,511,000 Therms Annually	690,000.0	0.0	0.0	0.0	0.0	690,000.0
16	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	Flexed LDS	<u>226,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>226,000.0</u>
18	Total Commercial LDS	2,825,143.2	0.0	0.0	0.0	0.0	2,825,143.2
19 INDUSTRIAL							
20	536,500 - 1,072,989 Therms Annually	1,892,598.8	0.0	0.0	0.0	0.0	1,892,598.8
21	1,073,000 - 3,219,000 Therms Annually	2,938,200.0	0.0	0.0	0.0	0.0	2,938,200.0
22	3,219,000 - 7,511,000 Therms Annually	2,457,000.0	0.0	0.0	0.0	0.0	2,457,000.0
23	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	Flexed LDS	<u>7,785,400.0</u>	<u>(110,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,675,400.0</u>
25	Total Industrial LDS	15,073,198.8	(110,000.0)	0.0	0.0	0.0	14,963,198.8
26	Total Rate Schedule LDS	17,898,342.0	(110,000.0)	0.0	0.0	0.0	17,788,342.0

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 3
Page 18 of 18
Witness: M. J. Bell

	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (6)	Forecast Adjusted (7 = 1 to 6)
			Adj (3) (Ex 103, Sch 4)	New Const. (4) (Ex 103, Sch 4)	Attrition (5) (Ex 103, Sch 4)		
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
2	COMMERCIAL						
3	All Gas Consumed	102,100.0	0.0	0.0	0.0	0.0	102,100.0
4	Flexed	0.0	0.0	0.0	0.0	0.0	0.0
5	Total Commercial MLDS - Class I	102,100.0	0.0	0.0	0.0	0.0	102,100.0
6	INDUSTRIAL						
7	All Gas Consumed	112,300.0	0.0	0.0	0.0	0.0	112,300.0
8	Flexed	2,964,000.0	0.0	0.0	0.0	0.0	2,964,000.0
9	Total Industrial MLDS - Class I	3,076,300.0	0.0	0.0	0.0	0.0	3,076,300.0
10	Total Rate Schedule MLDS - Class I	3,178,400.0	0.0	0.0	0.0	0.0	3,178,400.0
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
12	INDUSTRIAL						
13	Less Than 1,073,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14	1,073,000 - 3,219,000 Therms Annually	296,000.0	0.0	0.0	0.0	0.0	296,000.0
15	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	Flexed	1,684,000.0	0.0	0.0	0.0	0.0	1,684,000.0
	Total Rate Schedule MLDS - Class II	1,980,000.0	0.0	0.0	0.0	0.0	1,980,000.0
19	Transportation Summary by Customer Class						
20	Total Residential Transportation	9,672,999.8	0.0	0.0	0.0	0.0	9,672,999.8
21	Total Commercial Transportation	12,159,026.5	0.0	0.0	0.0	0.0	12,159,026.5
22	Total Industrial Transportation	23,050,399.8	(110,000.0)	0.0	0.0	0.0	22,940,399.8
23	Total Transportation	44,882,426.1	(110,000.0)	0.0	0.0	0.0	44,772,426.1
24	Total Company Throughput	77,219,424.6	(110,000.0)	202,270.0	(220,072.0)	(0.0)	77,091,622.6

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 4
Page 1 of 21
Witness: M. J. Bell

Line No.		Bills from New Customers (1) (Ex 103, Sch 4)	Bills from Attrition Customers (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	16,181	(18,048)	0	(1,867)
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,438 Therms Annually	2,276	(3,288)	0	(1,012)
6	6,438 - 64,380 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	107,289 - 536,489 Therms Annually	0	0	0	0
9	536,489 - 1,072,989 Therms Annually	0	0	0	0
10	Rate Schedule LGSS				
11	Less Than 107,300 Therms Annually	0	0	0	0
12	107,300 - 536,489 Therms Annually	0	0	0	0
13	536,489 - 1,072,989 Therms Annually	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0
17	Rate Schedule SGDS				
18	Less Than 6,438 Therms Annually	0	0	0	0
19	6,438 - 64,380 Therms Annually	0	0	0	0
20	Rate Schedule SDS				
21	Less Than 107,300 Therms Annually	0	0	0	0
22	107,300 - 536,490 Therms Annually	0	0	(24)	(24)
23	Flex	0	0	12	12
24	Rate Schedule LDS				
25	536,500 - 1,073,000 Therms Annually	0	0	0	0
26	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
27	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
28	> 7,511,000 Therms Annually	0	0	0	0
29	Flex	0	0		0
30	INDUSTRIAL				
31	Rate Schedule SGSS				
32	Less Than 6,438 Therms Annually	0	0	0	0
33	6,438 - 64,380 Therms Annually	0	0	0	0
34	Rate Schedule LGSS				
35	Less Than 107,300 Therms Annually	0	0	0	0
36	107,300 - 536,489 Therms Annually	0	0	0	0
37	536,489 - 1,072,989 Therms Annually	0	0	0	0
38	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
39	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
40	> 7,510,989 Therms Annually	0	0	0	0
41	Rate Schedule SDS				
42	107,300 - 536,490 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	536,500 - 1,073,000 Therms Annually	0	0	0	0
45	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
46	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
47	> 7,511,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Rate Schedule MLDS II				
50	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
51	Total	18,457	(21,336)	(12)	(2,891)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 4
Page 2 of 21
Witness: M. J. Bell

	Volumes from New Customers (1) Mcf (Ex 103, Sch 4)	Volumes from Attrition (2) Mcf (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Mcf (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Mcf
1 RESIDENTIAL				
2 Rate Schedule RS				
3 First 2.1 Dth	34,529.0	(18,950.0)	0.0	15,579.0
4 Over 2.1 Dth	<u>52,363.0</u>	<u>(46,383.0)</u>	<u>0.0</u>	<u>5,980.0</u>
5 Total	86,892.0	(65,333.0)	0.0	21,559.0
6 COMMERCIAL				
7 Rate Schedule SGSS				
8 Total	85,023.0	(155,840.0)	0.0	(70,817.0)
9 Rate Schedule NSS				
10 107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0
11 536,489 - 1,072,989 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12 Total	0.0	0.0	0.0	0.0
13 Rate Schedule LGSS				
14 First 1,073.0 DTH	0.0	0.0	0.0	0.0
15 Next 4,292.0 DTH	0.0	0.0	0.0	0.0
16 Next 5,365.0 DTH	0.0	0.0	0.0	0.0
17 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18 Total	0.0	0.0	0.0	0.0
19 Rate Schedule SGDS				
20 Priority 1 - Aggregation	0.0	0.0	0.0	0.0
21 All Other - Aggregation	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22 Total	0.0	0.0	0.0	0.0
23 Rate Schedule SDS - Small Distribution Service				
24 Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
107,300 - 536,490 Therms Annually	0.0	0.0	(50,786.0)	(50,786.0)
Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>22,800.0</u>	<u>22,800.0</u>
27 Total	0.0	0.0	(27,986.0)	(27,986.0)
28 Rate Schedule LDS				
29 536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
30 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
31 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
32 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
33 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34 Total	0.0	0.0	0.0	0.0
35 INDUSTRIAL				
36 Rate Schedule SGSS				
37 Total	0.0	0.0	0.0	0.0
38 Rate Schedule LGSS				
39 First 1,073.0 DTH	0.0	0.0	0.0	0.0
40 Next 4,292.0 DTH	0.0	0.0	0.0	0.0
41 Next 5,365.0 DTH	0.0	0.0	0.0	0.0
42 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43 Total	0.0	0.0	0.0	0.0
44 Rate Schedule SDS - Small Distribution Service				
45 Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
46 107,300 - 536,490 Therms Annually	0.0	0.0	0.0	0.0
47 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
48 Total	0.0	0.0	0.0	0.0
49 Rate Schedule LDS				
50 536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
51 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
52 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
53 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	0.0	0.0	0.0	0.0
56 Rate Schedule MLDS II				
57 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
58 Total	171,915.0	(221,173.0)	(27,986.0)	(77,244.0)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended May 31, 2013
Determination of Attrition

Exhibit No. 103
Schedule No. 4
Page 3 of 21
Witness: M. J. Bell

	Res <u>RSS</u>	Comm <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.44	284.38
3 Months	6	6
4 Dth/Customer/Mo	7.24	47.40
5 Change in Dth - First Block		
6 Dth/Customer/Mo	2.10	47.40
7 No. of Mos	6	6
8 Change in Customers	(1,504)	(548)
9 Change in Dth - First Block	(18,950)	(155,840)
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	5.14	0.00
12 No. of Mos	6	6
13 Change in Customers	(1,504)	0
14 Change in Dth - Second Block	(46,383)	0

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 4
Page 4 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun U.P.C. 2.37 (Dth)	Jul U.P.C. 1.50 (Dth)	Aug U.P.C. 1.46 (Dth)	Sep U.P.C. 1.51 (Dth)	Oct U.P.C. 2.71 (Dth)	Nov U.P.C. 6.31 (Dth)	Dec U.P.C. 11.10 (Dth)	Jan U.P.C. 16.60 (Dth)	Feb U.P.C. 16.12 (Dth)	Mar U.P.C. 13.65 (Dth)	Apr U.P.C. 9.22 (Dth)	May U.P.C. 4.32 (Dth)	Incremental Volumes (4) (Dth)
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				2.10	1.50	1.46	1.51	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	
4	First Month First Block Usage per Customer				1.19	0.75	0.73	0.76	1.36	2.10	2.10	2.10	2.10	2.10	2.10	2.10	
5	Jun	191	0	0	226	0	0	0	0	0	0	0	0	0	0	0	226
6	Jul	191	1	191	401	143	0	0	0	0	0	0	0	0	0	0	544
7	Aug	191	2	382	401	287	139	0	0	0	0	0	0	0	0	0	827
8	Sep	328	3	984	689	492	479	248	0	0	0	0	0	0	0	0	1,908
9	Oct	327	4	1,308	687	491	477	494	443	0	0	0	0	0	0	0	2,592
10	Nov	301	5	1,505	632	452	439	455	632	632	0	0	0	0	0	0	3,242
11	Dec	273	6	1,638	573	410	399	412	573	573	573	0	0	0	0	0	3,513
12	Jan	257	7	1,799	540	386	375	388	540	540	540	540	0	0	0	0	3,849
13	Feb	229	8	1,832	481	344	334	346	481	481	481	481	481	0	0	0	3,910
14	Mar	228	9	2,052	479	342	333	344	479	479	479	479	479	479	0	0	4,372
15	Apr	229	10	2,290	481	344	334	346	481	481	481	481	481	481	481	0	4,872
16	May	<u>200</u>	11	<u>2,200</u>	<u>420</u>	<u>300</u>	<u>292</u>	<u>302</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>420</u>	<u>4,674</u>
17	Total	2,945		16,181	6,010	3,991	3,601	3,335	4,049	3,606	2,974	2,401	1,861	1,380	901	420	34,529

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 5
Page 5 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun U.P.C. 2.37 (Dth)	Jul U.P.C. 1.50 (Dth)	Aug U.P.C. 1.46 (Dth)	Sep U.P.C. 1.51 (Dth)	Oct U.P.C. 2.71 (Dth)	Nov U.P.C. 6.31 (Dth)	Dec U.P.C. 11.10 (Dth)	Jan U.P.C. 16.60 (Dth)	Feb U.P.C. 16.12 (Dth)	Mar U.P.C. 13.65 (Dth)	Apr U.P.C. 9.22 (Dth)	May U.P.C. 4.32 (Dth)	Incremental Volumes (4) (Dth)
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	Second Block Usage per Customer				0.27	0.00	0.00	0.00	0.61	4.21	9.00	14.50	14.02	11.55	7.12	2.22	
4	First Month Second Block Usage per Customer				0.00	0.00	0.00	0.00	0.00	1.06	3.45	6.20	5.96	4.73	2.51	0.06	
5	Jun				0	0	0	0	0	0	0	0	0	0	0	0	0
6	Jul				52	0	0	0	0	0	0	0	0	0	0	0	52
7	Aug				52	0	0	0	0	0	0	0	0	0	0	0	52
8	Sep				89	0	0	0	0	0	0	0	0	0	0	0	89
9	Oct				88	0	0	0	0	0	0	0	0	0	0	0	88
10	Nov				81	0	0	0	184	318	0	0	0	0	0	0	583
11	Dec				74	0	0	0	167	1,149	942	0	0	0	0	0	2,332
12	Jan				69	0	0	0	157	1,082	2,313	1,593	0	0	0	0	5,214
13	Feb				62	0	0	0	140	964	2,061	3,321	1,365	0	0	0	7,913
14	Mar				62	0	0	0	139	960	2,052	3,306	3,197	1,077	0	0	10,793
15	Apr				62	0	0	0	140	964	2,061	3,321	3,211	2,645	575	0	12,979
16	May				<u>54</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122</u>	<u>842</u>	<u>1,800</u>	<u>2,900</u>	<u>2,804</u>	<u>2,310</u>	<u>1,424</u>	<u>12</u>	<u>12,268</u>
17	Total				745	0	0	0	1,049	6,279	11,229	14,441	10,577	6,032	1,999	12	52,363

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 4
Page 6 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun U.P.C. 20.66 (Dth)	Jul U.P.C. 15.69 (Dth)	Aug U.P.C. 15.22 (Dth)	Sep U.P.C. 15.88 (Dth)	Oct U.P.C. 23.80 (Dth)	Nov U.P.C. 42.98 (Dth)	Dec U.P.C. 69.14 (Dth)	Jan U.P.C. 99.15 (Dth)	Feb U.P.C. 98.89 (Dth)	Mar U.P.C. 80.61 (Dth)	Apr U.P.C. 56.91 (Dth)	May U.P.C. 29.84 (Dth)	Incremental Volumes (4) (Dth)
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 600 Dth Annually)																
3	First Block Usage per Customer				20.66	15.69	15.22	15.88	23.80	42.98	69.14	99.15	98.89	80.61	56.91	29.84	
4	First Month First Block Usage per Customer				10.33	7.85	7.61	7.94	11.90	21.49	34.57	49.58	49.45	40.31	28.46	14.92	
5	Jun	19	0	0	196	0	0	0	0	0	0	0	0	0	0	0	196
6	Jul	30	1	30	620	235	0	0	0	0	0	0	0	0	0	0	855
7	Aug	31	2	62	640	486	236	0	0	0	0	0	0	0	0	0	1,362
8	Sep	42	3	126	868	659	639	333	0	0	0	0	0	0	0	0	2,499
9	Oct	50	4	200	1,033	785	761	794	595	0	0	0	0	0	0	0	3,968
10	Nov	46	5	230	950	722	700	730	1,095	989	0	0	0	0	0	0	5,186
11	Dec	42	6	252	868	659	639	667	1,000	1,805	1,452	0	0	0	0	0	7,090
12	Jan	35	7	245	723	549	533	556	833	1,504	2,420	1,735	0	0	0	0	8,853
13	Feb	35	8	280	723	549	533	556	833	1,504	2,420	3,470	1,731	0	0	0	12,319
14	Mar	32	9	288	661	502	487	508	762	1,375	2,212	3,173	3,164	1,290	0	0	14,134
15	Apr	31	10	310	640	486	472	492	738	1,332	2,143	3,074	3,066	2,499	882	0	15,824
16	May	<u>23</u>	11	<u>253</u>	<u>475</u>	<u>361</u>	<u>350</u>	<u>365</u>	<u>547</u>	<u>989</u>	<u>1,590</u>	<u>2,280</u>	<u>2,274</u>	<u>1,854</u>	<u>1,309</u>	<u>343</u>	<u>12,737</u>
17	Total	416		2,276	8,397	5,993	5,350	5,001	6,403	9,498	12,237	13,732	10,235	5,643	2,191	343	85,023

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 4
Page 7 of 21
Witness: M. J. Bell

Line No.	Month Service	Rate Schedule	Begun/ Terminated	Incremental Bills (Dth)	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	Total (Dth)
1 Customers who have been added between June 1, 2012 and May 31, 2013																	
2	12894148-001	874 - Comm	7/12		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	Test Year Volumes																
4	All Gas Consumed			12	2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,700.0	1,200.0	1,100.0	1,000.0	1,000.0	1,000.0	2,000.0	22,800.0
5	Flex SDS 107,300 - 538,490 Therms Ann - Comm.			12	2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,700.0	1,200.0	1,100.0	1,000.0	1,000.0	1,000.0	2,000.0	22,800.0
8 Customers who have become inactive between June 1, 2012 and May 31, 2013																	
7	12884148-001	T18 - Comm	7/12		2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,700.0	1,200.0	1,100.0	1,000.0	1,000.0	1,000.0	2,000.0	22,800.0
8	Test Year Volumes																
9	All Gas Consumed			(12)	(2,200.0)	(2,400.0)	(2,300.0)	(2,500.0)	(2,000.0)	(1,700.0)	(1,200.0)	(1,100.0)	(1,000.0)	(1,000.0)	(1,000.0)	(2,000.0)	(22,800.0)
10	12884248-001	T18 - Comm	5/13		4,500.0	3,000.0	2,000.0	500.0	-	2,120.0	2,135.0	2,107.0	2,078.0	3,178.0	3,174.0	3,196.0	27,986.0
11	Test Year Volumes			(12)	(4,500.0)	(3,000.0)	(2,000.0)	(500.0)	-	(2,120.0)	(2,135.0)	(2,107.0)	(2,078.0)	(3,178.0)	(3,174.0)	(3,196.0)	(27,986.0)
12	All Gas Consumed																
13	SDS 107,300 - 538,490 Therms Ann - Comm.			(24)	(8,100.0)	(5,400.0)	(4,300.0)	(3,000.0)	(2,000.0)	(3,820.0)	(3,335.0)	(3,207.0)	(3,878.0)	(5,078.0)	(5,074.0)	(5,196.0)	(50,786.0)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 4
Page 8 of 21
Witness: M. J. Bell

	<u>Bills from New Customers (1) (Ex 103, Sch 4)</u>	<u>Bills from Attrition Customers (2) (Ex 103, Sch 4)</u>	<u>Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)</u>	<u>Adjusted Bills (4=1+2+3)</u>
1 RESIDENTIAL				
2 Rate Schedule RSS	0	0	0	0
3 COMMERCIAL				
4 Rate Schedule SGSS				
5 Less Than 6,438 Therms Annually	0	0	0	0
6 6,438 - 64,380 Therms Annually	0	0	0	0
7 Rate Schedule NSS				
8 107,289 - 536,489 Therms Annually	0	0	0	0
9 536,489 - 1,072,989 Therms Annually	0	0	0	0
10 Rate Schedule LGSS				
11 Less Than 107,300 Therms Annually	0	0	0	0
12 107,300 - 536,489 Therms Annually	0	0	0	0
13 536,489 - 1,072,989 Therms Annually	0	0	0	0
14 1,072,989 - 3,219,000 Therms Annually	0	0	0	0
15 3,219,000 - 7,510,989 Therms Annually	0	0	0	0
16 > 7,510,989 Therms Annually	0	0	0	0
17 Rate Schedule SGDS				
18 Less Than 6,438 Therms Annually	0	0	0	0
19 6,438 - 64,380 Therms Annually	0	0	0	0
20 Rate Schedule SDS				
21 Less Than 107,300 Therms Annually	0	0	0	0
22 107,300 - 536,490 Therms Annually	0	0	0	0
23 Flex	0	0	0	0
24 Rate Schedule LDS				
25 536,500 - 1,073,000 Therms Annually	0	0	0	0
26 1,073,000 - 3,219,000 Therms Annually	0	0	0	0
27 3,219,000 - 7,511,000 Therms Annually	0	0	0	0
28 > 7,511,000 Therms Annually	0	0	0	0
29 Flex	0	0	0	0
30 INDUSTRIAL				
31 Rate Schedule SGSS				
32 Less Than 6,438 Therms Annually	0	0	0	0
33 6,438 - 64,380 Therms Annually	0	0	0	0
34 Rate Schedule LGSS				
35 Less Than 107,300 Therms Annually	0	0	0	0
36 107,300 - 536,489 Therms Annually	0	0	0	0
37 536,489 - 1,072,989 Therms Annually	0	0	0	0
38 1,072,989 - 3,219,000 Therms Annually	0	0	0	0
39 3,219,000 - 7,510,989 Therms Annually	0	0	0	0
40 > 7,510,989 Therms Annually	0	0	0	0
41 Rate Schedule SDS				
42 107,300 - 536,490 Therms Annually	0	0	0	0
43 Rate Schedule LDS				
44 536,500 - 1,073,000 Therms Annually	0	0	0	0
45 1,073,000 - 3,219,000 Therms Annually	0	0	0	0
46 3,219,000 - 7,511,000 Therms Annually	0	0	0	0
47 > 7,511,000 Therms Annually	0	0	0	0
48 Flex	0	0	0	0
49 Rate Schedule MLDS II				
50 1,073,000 - 3,219,000 Therms Annually	0	0	0	0
51 Total	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 4
Page 9 of 21
Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Mcf (Ex 103, Sch 4)	Volumes from Attrition (2) Mcf (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Mcf (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Mcf
1	RESIDENTIAL				
2	Rate Schedule RS				
3	First 2.1 Dth	0.0	0.0	0.0	0.0
4	Over 2.1 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
5	Total	0.0	0.0	0.0	0.0
6	COMMERCIAL				
7	Rate Schedule SGSS				
8	Total	0.0	0.0	0.0	0.0
9	Rate Schedule NSS				
10	107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0
11	536,489 - 1,072,989 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule LGSS				
14	First 1,073.0 DTH	0.0	0.0	0.0	0.0
15	Next 4,292.0 DTH	0.0	0.0	0.0	0.0
16	Next 5,365.0 DTH	0.0	0.0	0.0	0.0
17	Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Total	0.0	0.0	0.0	0.0
19	Rate Schedule SGDS				
20	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
21	All Other - Aggregation	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total	0.0	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service				
24	Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
25	107,300 - 536,490 Therms Annually	0.0	0.0	0.0	0.0
26	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29	536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
30	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
31	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
33	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34	Total	0.0	0.0	0.0	0.0
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0.0	0.0	0.0	0.0
38	Rate Schedule LGSS				
39	First 1,073.0 DTH	0.0	0.0	0.0	0.0
40	Next 4,292.0 DTH	0.0	0.0	0.0	0.0
41	Next 5,365.0 DTH	0.0	0.0	0.0	0.0
42	Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43	Total	0.0	0.0	0.0	0.0
44	Rate Schedule SDS - Small Distribution Service				
45	Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
46	107,300 - 536,490 Therms Annually	0.0	0.0	0.0	0.0
47	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
48	Total	0.0	0.0	0.0	0.0
49	Rate Schedule LDS				
50	536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
51	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
52	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
53	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
54	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
55	Total	0.0	0.0	0.0	0.0
56	Rate Schedule MLDS II				
57	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
58	Total	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year
Determination of Attrition

Exhibit No. 103
Schedule No. 4
Page 10 of 21
Witness: M. J. Bell

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

Exhibit No. 103
Schedule No. 4
Page 11 of 21
Witness: M. J. Bell

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Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 4
Page 15 of 21
Witness: M. J. Bell

Line No.		Bills from New Customers (1) (Ex 103, Sch 4)	Bills from Attrition Customers (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	16,737	(17,976)	0	(1,239)
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,438 Therms Annually	2,233	(3,246)	0	(1,013)
6	6,438 - 64,380 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	107,289 - 536,489 Therms Annually	0	0	0	0
9	536,489 - 1,072,989 Therms Annually	0	0	0	0
10	Rate Schedule LGSS				
11	Less Than 107,300 Therms Annually	0	0	0	0
12	107,300 - 536,489 Therms Annually	0	0	0	0
13	536,489 - 1,072,989 Therms Annually	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0
17	Rate Schedule SGDS				
18	Less Than 6,438 Therms Annually	0	0	(24)	(24)
19	6,438 - 64,380 Therms Annually	0	0	0	0
20	Rate Schedule SDS				
21	Less Than 107,300 Therms Annually	0	0	0	0
22	107,300 - 536,490 Therms Annually	0	0	(12)	(12)
23	Flex	0	0	12	12
24	Rate Schedule LDS				
25	536,500 - 1,073,000 Therms Annually	0	0	0	0
26	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
27	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
28	> 7,511,000 Therms Annually	0	0	0	0
29	Flex	0	0	0	0
30	INDUSTRIAL				
31	Rate Schedule SGSS				
32	Less Than 6,438 Therms Annually	0	0	0	0
33	6,438 - 64,380 Therms Annually	0	0	0	0
34	Rate Schedule LGSS				
35	Less Than 107,300 Therms Annually	0	0	0	0
36	107,300 - 536,489 Therms Annually	0	0	0	0
37	536,489 - 1,072,989 Therms Annually	0	0	0	0
38	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
39	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
40	> 7,510,989 Therms Annually	0	0	0	0
41	Rate Schedule SDS				
42	107,300 - 536,490 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	536,500 - 1,073,000 Therms Annually	0	0	0	0
45	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
46	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
47	> 7,511,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Rate Schedule MLDS II				
50	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
51	Total	18,970	(21,222)	(24)	(2,276)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 4
Page 16 of 21
Witness: M. J. Bell

	Volumes from New Customers (1) Mcf (Ex 103, Sch 4)	Volumes from Attrition (2) Mcf (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Mcf (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Mcf
1 RESIDENTIAL				
2 Rate Schedule RS				
3 First 2.1 Dth	35,268.0	(18,875.0)	0.0	16,393.0
4 Over 2.1 Dth	<u>69,979.0</u>	<u>(45,584.0)</u>	<u>0.0</u>	<u>24,395.0</u>
5 Total	105,247.0	(64,459.0)	0.0	40,788.0
6 COMMERCIAL				
7 Rate Schedule SGSS				
8 Total	97,023.0	(155,613.0)	0.0	(58,590.0)
9 Rate Schedule NSS				
10 107,289 - 536,489 Therms Annually	0.0	0.0	0.0	0.0
11 536,489 - 1,072,989 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12 Total	0.0	0.0	0.0	0.0
13 Rate Schedule LGSS				
14 First 1,073.0 DTH	0.0	0.0	0.0	0.0
15 Next 4,292.0 DTH	0.0	0.0	0.0	0.0
16 Next 5,365.0 DTH	0.0	0.0	0.0	0.0
17 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18 Total	0.0	0.0	0.0	0.0
19 Rate Schedule SGDS				
20 Priority 1 - Aggregation	0.0	0.0	0.0	0.0
21 All Other - Aggregation	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22 Total	0.0	0.0	0.0	0.0
23 Rate Schedule SDS - Small Distribution Service				
24 Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
25 107,300 - 536,490 Therms Annually	0.0	0.0	(24,000.0)	(24,000.0)
26 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>24,000.0</u>	<u>24,000.0</u>
27 Total	0.0	0.0	0.0	0.0
28 Rate Schedule LDS				
29 536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
30 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
31 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
32 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
33 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>(110,000.0)</u>	<u>(110,000.0)</u>
34 Total	0.0	0.0	(110,000.0)	(110,000.0)
35 INDUSTRIAL				
36 Rate Schedule SGSS				
37 Total	0.0	0.0	0.0	0.0
38 Rate Schedule LGSS				
39 First 1,073.0 DTH	0.0	0.0	0.0	0.0
40 Next 4,292.0 DTH	0.0	0.0	0.0	0.0
41 Next 5,365.0 DTH	0.0	0.0	0.0	0.0
42 Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43 Total	0.0	0.0	0.0	0.0
44 Rate Schedule SDS - Small Distribution Service				
45 Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
46 107,300 - 536,490 Therms Annually	0.0	0.0	0.0	0.0
47 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
48 Total	0.0	0.0	0.0	0.0
49 Rate Schedule LDS				
50 536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
51 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
52 3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
53 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	0.0	0.0	0.0	0.0
56 Rate Schedule MLDS II				
57 1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
58 Total	202,270.0	(220,072.0)	(110,000.0)	(17,802.0)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended June 30, 2014
Determination of Attrition

Exhibit No. 103
Schedule No. 4
Page 17 of 21
Witness: M. J. Bell

	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.03	287.64
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.17	47.94
5 Change in Dth - First Block		
6 Dth/Customer/Mo	2.10	47.94
7 No. of Mos	<u>6</u>	<u>6</u>
8 Change in Customers	<u>(1,498)</u>	<u>(541)</u>
9 Change in Dth - First Block	<u>(18,875)</u>	<u>(155,613)</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	5.07	0.00
12 No. of Mos	<u>6</u>	<u>6</u>
13 Change in Customers	<u>(1,498)</u>	<u>0</u>
14 Change in Dth - Second Block	<u>(45,584)</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 4
Page 18 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jul U.P.C. 1.49 (Dth)	Aug U.P.C. 1.44 (Dth)	Sep U.P.C. 1.50 (Dth)	Oct U.P.C. 2.71 (Dth)	Nov U.P.C. 6.20 (Dth)	Dec U.P.C. 11.09 (Dth)	Jan U.P.C. 16.44 (Dth)	Feb U.P.C. 15.96 (Dth)	Mar U.P.C. 13.51 (Dth)	Apr U.P.C. 9.13 (Dth)	May U.P.C. 4.27 (Dth)	Jun U.P.C. 2.31 (Dth)	Incremental Volumes (4) (Dth)
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				1.49	1.44	1.50	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	
4	First Month First Block Usage per Customer				0.75	0.72	0.75	1.36	2.10	2.10	2.10	2.10	2.10	2.10	2.10	1.16	
5	Jul	172	0	0	128	0	0	0	0	0	0	0	0	0	0	0	128
6	Aug	171	1	171	255	123	0	0	0	0	0	0	0	0	0	0	378
7	Sep	314	2	628	468	452	236	0	0	0	0	0	0	0	0	0	1,156
8	Oct	315	3	945	469	454	473	427	0	0	0	0	0	0	0	0	1,823
9	Nov	285	4	1,140	425	410	428	599	599	0	0	0	0	0	0	0	2,461
10	Dec	286	5	1,430	426	412	429	601	601	601	0	0	0	0	0	0	3,070
11	Jan	293	6	1,758	437	422	440	615	615	615	615	0	0	0	0	0	3,759
12	Feb	260	7	1,820	387	374	390	546	546	546	546	546	0	0	0	0	3,881
13	Mar	260	8	2,080	387	374	390	546	546	546	546	546	546	0	0	0	4,427
14	Apr	260	9	2,340	387	374	390	546	546	546	546	546	546	546	0	0	4,973
15	May	228	10	2,280	340	328	342	479	479	479	479	479	479	479	479	0	4,842
16	Jun	195	11	2,145	291	281	293	410	410	410	410	410	410	410	410	225	4,370
17	Total	3,039		16,737	4,400	4,004	3,811	4,769	4,342	3,743	3,142	2,527	1,981	1,435	889	225	35,268

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 5
Page 19 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jul U.P.C. 1.49 (Dth)	Aug U.P.C. 1.44 (Dth)	Sep U.P.C. 1.50 (Dth)	Oct U.P.C. 2.71 (Dth)	Nov U.P.C. 6.20 (Dth)	Dec U.P.C. 11.09 (Dth)	Jan U.P.C. 16.44 (Dth)	Feb U.P.C. 15.96 (Dth)	Mar U.P.C. 13.51 (Dth)	Apr U.P.C. 9.13 (Dth)	May U.P.C. 4.27 (Dth)	Jun U.P.C. 2.31 (Dth)	Incremental Volumes (4) (Dth)
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	Second Block Usage per Customer				0.00	0.00	0.00	0.61	4.10	8.99	14.34	13.86	11.41	7.03	2.17	0.21	
4	First Month Second Block Usage per Customer				0.00	0.00	0.00	0.00	1.00	3.45	6.12	5.88	4.66	2.47	0.03	0.00	
5	Jul				0	0	0	0	0	0	0	0	0	0	0	0	0
6	Aug				0	0	0	0	0	0	0	0	0	0	0	0	0
7	Sep				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Oct				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Nov				0	0	0	174	285	0	0	0	0	0	0	0	459
10	Dec				0	0	0	174	1,173	985	0	0	0	0	0	0	2,332
11	Jan				0	0	0	179	1,201	2,634	1,793	0	0	0	0	0	5,807
12	Feb				0	0	0	159	1,066	2,337	3,728	1,529	0	0	0	0	8,819
13	Mar				0	0	0	159	1,066	2,337	3,728	3,604	1,210	0	0	0	12,104
14	Apr				0	0	0	159	1,066	2,337	3,728	3,604	2,967	641	0	0	14,502
15	May				0	0	0	139	935	2,050	3,270	3,160	2,601	1,603	8	0	13,766
16	Jun				0	0	0	119	800	1,753	2,796	2,703	2,225	1,371	423	0	12,190
17	Total				0	0	0	1,262	7,592	14,433	19,043	14,600	9,003	3,615	431	0	69,979

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 4
Page 20 of 21
Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jul U.P.C. 15.85 (Dth)	Aug U.P.C. 15.38 (Dth)	Sep U.P.C. 16.05 (Dth)	Oct U.P.C. 24.18 (Dth)	Nov U.P.C. 43.17 (Dth)	Dec U.P.C. 70.43 (Dth)	Jan U.P.C. 100.18 (Dth)	Feb U.P.C. 99.91 (Dth)	Mar U.P.C. 81.45 (Dth)	Apr U.P.C. 57.51 (Dth)	May U.P.C. 30.15 (Dth)	Jun U.P.C. 21.00 (Dth)	Incremental Volumes (4) (Dth)
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 600 Dth Annually)																
3	First Block Usage per Customer				15.85	15.38	16.05	24.18	43.17	70.43	100.18	99.91	81.45	57.51	30.15	21.00	
4	First Month First Block Usage per Customer				7.93	7.69	8.03	12.09	21.59	35.22	50.00	49.96	40.73	28.76	15.08	10.50	
5	Jul	23	0	0	182	0	0	0	0	0	0	0	0	0	0	0	182
6	Aug	24	1	24	380	185	0	0	0	0	0	0	0	0	0	0	565
7	Sep	43	2	86	682	661	345	0	0	0	0	0	0	0	0	0	1,688
8	Oct	51	3	153	808	784	819	617	0	0	0	0	0	0	0	0	3,028
9	Nov	35	4	140	555	538	562	846	755	0	0	0	0	0	0	0	3,256
10	Dec	39	5	195	618	600	626	943	1,684	1,373	0	0	0	0	0	0	5,844
11	Jan	40	6	240	634	615	642	967	1,727	2,817	2,000	0	0	0	0	0	9,402
12	Feb	40	7	280	634	615	642	967	1,727	2,817	4,007	1,998	0	0	0	0	13,407
13	Mar	36	8	288	571	554	578	870	1,554	2,535	3,606	3,597	1,466	0	0	0	15,331
14	Apr	35	9	315	555	538	562	846	1,511	2,465	3,506	3,497	2,851	1,006	0	0	17,337
15	May	27	10	270	428	415	433	653	1,166	1,902	2,705	2,698	2,199	1,553	407	0	14,559
16	Jun	22	11	242	349	338	353	532	950	1,549	2,204	2,198	1,792	1,265	663	231	12,424
17	Total	415		2,233	6,396	5,843	5,562	7,241	11,074	15,458	18,028	13,988	8,308	3,824	1,070	231	97,023

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 4
Page 21 of 21
Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills (Dth)	2014												2013					Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)						
1 Customers who have been added between July 1, 2013 and June 30, 2014																						
2	12984148-001	874 - Comm	7/12	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
3	Test Year Volumes																					
4	All Gas Consumed			12	2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,800.0	1,400.0	1,400.0	1,700.0	2,100.0	2,100.0	2,100.0	24,000.0					
5	Flex SIDS 107,300 - 538,480 Therms Ann. - Comm.			12	2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,800.0	1,400.0	1,400.0	1,700.0	2,100.0	2,100.0	2,100.0	24,000.0					
6 Customers who have become inactive between July 1, 2013 and June 30, 2014																						
7	12983481-004	815 - Ind	10/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
8	Test Year Volumes																110,000.0					
9	All Gas Consumed			(12)	-	-	-	-	-	-	-	-	-	-	-	-	(110,000.0)					
10	Flex SIDS 3,218,800 - 7,510,990 Therms Ann. - Ind.			(12)	-	-	-	-	-	-	-	-	-	-	-	-	(110,000.0)					
11	12984148-001	TB - Comm	7/12	2,200.0	2,400.0	2,300.0	2,500.0	2,000.0	1,800.0	1,400.0	1,400.0	1,700.0	2,100.0	2,100.0	2,100.0	2,100.0	24,000.0					
12	Test Year Volumes																					
13	All Gas Consumed			(12)	(2,200.0)	(2,400.0)	(2,300.0)	(2,500.0)	(2,000.0)	(1,800.0)	(1,400.0)	(1,400.0)	(1,700.0)	(2,100.0)	(2,100.0)	(2,100.0)	(24,000.0)					
14	12984248-001	TB - Comm	7/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
15	Test Year Volumes			(12)	-	-	-	-	-	-	-	-	-	-	-	-	-					
16	All Gas Consumed																					
17	SIDS 107,300 - 538,480 Therms Ann. - Comm.			(24)	(2,200.0)	(2,400.0)	(2,300.0)	(2,500.0)	(2,000.0)	(1,800.0)	(1,400.0)	(1,400.0)	(1,700.0)	(2,100.0)	(2,100.0)	(2,100.0)	(24,000.0)					

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Historic Test Year
For the 12 Months Ended May 31, 2013

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

Line
No.

Description

Total Gas Cost
\$

1	Sales Revenue Summary by Customer Class	
2	Residential Revenue	98,258,272
3	Commercial Revenue	38,402,336
4	Industrial Revenue	<u>738,018</u>
5	Total Sales Revenue	137,398,626

6	Transportation Revenue Summary by Customer Class	
7	Residential Choice Revenue	8,714,311
8	Commercial Choice Revenue	1,348,453
9	Commercial Priority 1 Revenue	761,766
10	Industrial Priority 1 Revenue	<u>523</u>
11	Total Transportation Revenue	10,825,053

12	Total Throughput Revenue	148,223,679

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Historic Test Year
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

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

Line

No.

Description

Total Gas Cost

\$

1	Sales Revenue Summary by Customer Class	
2	Residential Revenue	100,453,031
3	Commercial Revenue	38,065,002
4	Industrial Revenue	<u>989,553</u>
5	Total Sales Revenue	139,507,586

6	Transportation Revenue Summary by Customer Class	
7	Residential Choice Revenue	8,478,673
8	Commercial Choice Revenue	1,287,820
9	Commercial Priority 1 Revenue	122,332
10	Industrial Priority 1 Revenue	<u>711</u>
11	Total Transportation Revenue	9,889,536

12	Total Throughput Revenue	149,397,122

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Historic Test Year
For the 12 Months Ended June 30, 2014

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

Line
No.

Description

Total Gas Cost
\$

1	Sales Revenue Summary by Customer Class	
2	Residential Revenue	100,453,031
3	Commercial Revenue	38,080,252
4	Industrial Revenue	<u>989,553</u>
5	Total Sales Revenue	139,522,836

6	Transportation Revenue Summary by Customer Class	
7	Residential Choice Revenue	8,478,673
8	Commercial Choice Revenue	1,287,820
9	Commercial Priority 1 Revenue	122,332
10	Industrial Priority 1 Revenue	<u>711</u>
11	Total Transportation Revenue	9,889,536

12	Total Throughput Revenue	149,412,372

Columbia Gas of Pennsylvania, Inc.
Rider USP, Unbundled Uncollectibles and Storage Interest Component Per Pro Forma Historic Test Year
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 6
Page 1 of 3
Witness: M. J. Bell

<u>Line No.</u>	<u>Description</u>	<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	8,174,547
3	Unbundled Uncollectibles	1,341,580
4	Storage Interest	0
5	<u>Commercial Sales Service</u>	
6	Unbundled Uncollectibles	469,742
7	Storage Interest	0
8	<u>Industrial Sales Service</u>	
9	Unbundled Uncollectibles	5,753
10	Storage Interest	0

11	Rider USP, Unbundled Uncollectibles and Storage Interest Tariff Sales Summary	
12	Residential Rider USP	8,174,547
13	Residential Unbundled Uncollectibles	1,341,580
14	Residential Storage Interest	0
15	Commercial Unbundled Uncollectibles	469,742
16	Commercial Storage Interest	0
17	Industrial Unbundled Uncollectibles	5,753
18	Industrial Storage Interest	0
19	Total Tariff- Rider USP	8,174,547
20	Total Tariff - Unbundled Uncollectibles	1,817,075
21	Total Tariff - Storage Interest	0

22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	2,630,725
24	Storage Interest	0
25	<u>Commercial Distribution Service (Includes Choice)</u>	
26	Storage Interest	0
27	<u>Industrial Distribution Service</u>	
28	Storage Interest	0

29	Rider USP and Storage Interest Transportation Summary	
30	Residential Rider USP	2,630,725
31	Residential Storage Interest	0
32	Commercial Storage Interest	0
33	Industrial Storage Interest	0
34	Total Transportation - Rider USP	2,630,725
35	Total Transportation - Storage Interest	0

Columbia Gas of Pennsylvania, Inc.
Rider USP, Unbundled Uncollectibles and Storage Interest Component Per Pro Forma Historic Test Year
For the 12 Months Ended June 30, 2014 - Unadjusted Rate Year

Exhibit No. 103
Schedule No. 6
Page 2 of 3
Witness: M. J. Bell

<u>Line No.</u>	<u>Description</u>	<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	8,357,138
3	Unbundled Uncollectibles	1,429,663
4	Storage Interest	0
5	<u>Commercial Sales Service</u>	
6	Unbundled Uncollectibles	488,405
7	Storage Interest	0
8	<u>Industrial Sales Service</u>	
9	Unbundled Uncollectibles	7,772
10	Storage Interest	0

11 **Rider USP, Unbundled Uncollectibles and Storage Interest Tariff Sales Summary**

12	Residential Rider USP	8,357,138
13	Residential Unbundled Uncollectibles	1,429,663
14	Residential Storage Interest	0
15	Commercial Unbundled Uncollectibles	488,405
16	Commercial Storage Interest	0
17	Industrial Unbundled Uncollectibles	7,772
18	Industrial Storage Interest	0
19	Total Tariff- Rider USP	8,357,138
20	Total Tariff - Unbundled Uncollectibles	1,925,840
21	Total Tariff - Storage Interest	0

22 **Residential Distribution Service (Choice)**

23	Rider USP	2,559,033
24	Storage Interest	0

25 **Commercial Distribution Service (Includes Choice)**

26	Storage Interest	0

27 **Industrial Distribution Service**

28	Storage Interest	0

29 **Rider USP and Storage Interest Transportation Summary**

30	Residential Rider USP	2,559,033
31	Residential Storage Interest	0
32	Commercial Storage Interest	0
33	Industrial Storage Interest	0
34	Total Transportation - Rider USP	2,559,033
35	Total Transportation - Storage Interest	0

Columbia Gas of Pennsylvania, Inc.
Rider USP, Unbundled Uncollectibles and Storage Interest Component Per Pro Forma Historic Test Year
For the 12 Months Ended June 30, 2014

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

<u>Line No.</u>	<u>Description</u>	<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	8,357,138
3	Unbundled Uncollectibles	1,429,663
4	Storage Interest	0
5	<u>Commercial Sales Service</u>	
6	Unbundled Uncollectibles	488,405
7	Storage Interest	0
8	<u>Industrial Sales Service</u>	
9	Unbundled Uncollectibles	7,772
10	Storage Interest	0

11 **Rider USP, Unbundled Uncollectibles and Storage Interest Tariff Sales Summary**

12	Residential Rider USP	8,357,138
13	Residential Unbundled Uncollectibles	1,429,663
14	Residential Storage Interest	0
15	Commercial Unbundled Uncollectibles	488,405
16	Commercial Storage Interest	0
17	Industrial Unbundled Uncollectibles	7,772
18	Industrial Storage Interest	0
19	Total Tariff- Rider USP	8,357,138
20	Total Tariff - Unbundled Uncollectibles	1,925,840
21	Total Tariff - Storage Interest	0

22 Residential Distribution Service (Choice)

23	Rider USP	2,559,033
24	Storage Interest	0

25 Commercial Distribution Service (Includes Choice)

26	Storage Interest	0

27 Industrial Distribution Service

28	Storage Interest	0

29 **Rider USP and Storage Interest Transportation Summary**

30	Residential Rider USP	2,559,033
31	Residential Storage Interest	0
32	Commercial Storage Interest	0
33	Industrial Storage Interest	0
34	Total Transportation - Rider USP	2,559,033
35	Total Transportation - Storage Interest	0

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 1 of 20
Witness: M. J. Bell

Line
No.

Description

Bills
(1)

Volumes
(2)
Dth

Base Rate
(3)
\$/Dth

Revenue
(4)
\$

Average Rate
(5)
\$/Dth

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

1 Rate Schedule RSS - Residential Sales Service

2 RESIDENTIAL

3	Customer Charge	3,550,184		19.00	67,453,496	
4	Commodity Charge:					
5	First 2.1 Dth		5,975,967.3	3.8621	23,079,783	
6	Over 2.1 Dth		<u>17,267,810.6</u>	3.8621	66,690,011	
7	Rider USP - Universal Service Plan		23,243,777.9	0.5001	<u>11,624,213</u>	
8	Subtotal				168,847,503	
9	STAS				0	
10	Base Rate Revenue				168,847,503	
11	Gas Cost		23,243,777.9	4.3212	100,441,013	
12	Unbundled Uncollectibles		23,243,777.9	0.0590	1,371,383	
13	Gas Procurement Charge		<u>23,243,777.9</u>	0.0144	<u>334,632</u>	
14	Total Rate Schedule RSS	3,550,184	23,243,777.9		270,994,531	11.6588

15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service

16 RESIDENTIAL

17	Customer Charge	295		19.00	5,605	
18	Commodity Charge:					
19	Over 2.1 Dth		548.5	3.8621	2,118	
20	Over 2.1 Dth		<u>2,232.6</u>	3.8621	8,623	
21	Rider USP - Universal Service Plan		2,781.1	0.5001	<u>1,391</u>	
22	Subtotal				17,737	
23	STAS				0	
24	Base Rate Revenue				17,737	
25	Gas Cost		2,781.1	4.3212	12,018	
26	Unbundled Uncollectibles		2,781.1	0.0590	164	
27	Gas Procurement Charge		<u>2,781.1</u>	0.0144	<u>40</u>	
28	Total Rate Schedule PRDGSS	295	2,781.1		29,959	10.7724

29 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)

30 COMMERCIAL

31	Customer Charge:					
32	<= 6,440 Therms Annually	275,415		30.00	8,262,450	
33	> 6,440 to <= 64,400 Therms Annually	43,282		45.00	1,947,690	
34	Commodity Charge:					
35	All Gas Consumed		<u>7,941,545.5</u>	2.7920	<u>22,172,795</u>	
36	Subtotal		7,941,545.5		32,382,935	
37	STAS				0	
38	Base Rate Revenue				32,382,935	
39	Gas Cost		7,941,545.5	4.3212	34,317,006	
40	Unbundled Uncollectibles		7,941,545.5	0.0590	468,551	
41	Gas Procurement Charge		<u>7,941,545.5</u>	0.0144	<u>114,331</u>	
42	Total Commercial SGSS	318,697	7,941,545.5		67,282,823	8.4723

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 2 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>					
2	INDUSTRIAL					
3	Customer Charge:					
4	<= 6,440 Therms Annually	192		30.00	5,760	
5	> 6,440 to <= 64,400 Therms Annually	518		45.00	23,310	
6	Commodity Charge:					
7	All Gas Consumed		126,378.7	2.7920	352,849	
8	Subtotal		126,378.7		381,919	
9	STAS				0	
10	Base Rate Revenue				381,919	
11	Gas Cost		126,378.7	4.3212	546,108	
12	Unbundled Uncollectibles		126,378.7	0.0590	7,456	
13	Gas Procurement Charge		126,378.7	0.0144	1,819	
14	Total Industrial SGSS	710	126,378.7		937,302	7.4166
15	Total Rate Schedule SGSS	319,407	8,067,924.2		68,220,125	8.4557
16	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
17	COMMERCIAL					
18	Customer Charge					
19	<= 6,440 Therms Annually	0		30.00	0	
20	<6,440 to <= 64,400 Therms Annually	0		45.00	0	
21	>64,400 to <= 110,000 Therms Annually	0		150.00	0	
22	>110,000 to <= 540,000 Therms Annually	0		550.00	0	
23	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	<= 6,440 Therms Annually		0.0	2.7920	0	
26	<6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
27	>64,400 to <= 110,000 Therms Annually		0.0	1.1854	0	
28	>110,000 to <= 540,000 Therms Annually		0.0	1.1854	0	
29	536,489 - 1,072,989 Therms Annually		61,000.0	0.0935	5,704	
30	Subtotal		61,000.0		19,492	
31	STAS				0	
32	Base Rate Revenue				19,492	
33	Gas Cost - Commodity		61,000.0 (workpaper)		195,261	
34	Gas Cost - Demand		6,600.0		56,364	
35	Gas Procurement Charge		61,000.0	0.0144	878	
36	Total Rate Schedule NSS	12	61,000.0		271,995	4.4589
37	INDUSTRIAL					
38	Customer Charge					
39	<= 6,440 Therms Annually	0		30.00	0	
40	> 6,440 to <= 64,400 Therms Annually	0		45.00	0	
41	Commodity Charge:					
42	<= 6,440 Therms Annually		0.0	2.7920	0	
43	> 6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
44	Subtotal				0	
45	STAS				0	
46	Base Rate Revenue				0	
47	Gas Cost		0.0 (workpaper)		0	
48	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 3 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule LGSS - Large General Sales Service					
2	COMMERCIAL					
3	Customer Charge:					
4	<= 110,000 Therms Annually	517		150.00	77,550	
5	> 110,000 to <= 540,000 Therms Annually	319		550.00	175,450	
6	> 540,000 to <= 1,074,000 Therms Annually	12		1,227.00	14,724	
7	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
8	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
9	> 7,500,000 Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,100.0 Dth		492,037.4	1.9847	976,547	
12	Next 4,300.0 Dth		305,317.7	1.9313	589,660	
13	Next 5,400.0 Dth		15,294.3	1.8996	29,053	
14	Over 10,800.0 Dth		0.0	1.1854	0	
15	Subtotal		812,649.4		1,862,984	
16	STAS				0	
17	Base Rate Revenue				1,862,984	
18	Gas Cost		812,649.4	4.3212	3,511,621	
19	Gas Procurement Charge		812,649.4	0.0144	11,699	
20	Total Commercial LGSS	848	812,649.4		5,386,304	6.6281
21	INDUSTRIAL					
22	Customer Charge:					
23	<= 110,000 Therms Annually	48		150.00	7,200	
24	> 110,000 to <= 540,000 Therms Annually	49		550.00	26,950	
25	> 540,000 to <= 1,074,000 Therms Annually	0		1,227.00	0	
26	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
27	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
28	> 7,500,000 Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,100.0 Dth		74,712.8	1.9847	148,282	
31	Next 4,300.0 Dth		27,907.9	1.9313	53,899	
32	Next 5,400.0 Dth		0.0	1.8996	0	
33	Over 10,800.0 Dth		0.0	1.1854	0	
34	Subtotal		102,620.7		236,331	
35	STAS				0	
36	Base Rate Revenue				236,331	
37	Gas Cost		102,620.7	4.3212	443,445	
38	Gas Procurement Charge		102,620.7	0.0144	1,477	
39	Total Industrial LGSS	97	102,620.7		681,253	6.6386
40	Total Rate Schedule LGSS	945	915,270.1		6,067,557	6.6293

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 4 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth

1 Tariff Sales Summary by Customer Class

2	Base Rate Revenue				157,239,636	
3	STAS				0	
4	Rider USP				11,625,604	
5	Unbundled Uncollectibles				1,371,547	
6	Gas Procurement Charge				334,672	
7	Gas Cost				<u>100,453,031</u>	
8	Total Residential Sales	3,550,479	23,246,559.0		271,024,490	
9	Base Rate Revenue				34,265,411	
10	STAS				0	
11	Unbundled Uncollectibles				468,551	
12	Gas Procurement Charge				126,030	
13	Gas Cost				<u>38,080,252</u>	
14	Total Commercial Sales	319,557	8,815,194.9		72,940,244	
15	Base Rate Revenue				618,250	
16	STAS				0	
17	Unbundled Uncollectibles				7,456	
18	Gas Procurement Charge				3,296	
19	Gas Cost				<u>989,553</u>	
20	Total Industrial Sales	<u>807</u>	<u>228,999.4</u>		<u>1,618,555</u>	
21	Total Tariff Sales	3,870,843	32,290,753.3		345,583,289	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 5 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL					
3	Customer Charge	810,131		19.00	15,392,489	
4	Commodity Charge:					
5	First 2.1 Dth		1,453,793.6	3.8621	5,614,696	
6	Over 2.1 Dth		<u>5,663,765.0</u>	3.8621	21,874,027	
7	Rider USP - Universal Service Plan		7,117,558.6	0.5001	<u>3,559,491</u>	
8	Subtotal				46,440,703	
9	STAS				0	
10	Base Rate Revenue				46,440,703	
11	Gas Cost		7,117,558.6	0.8731	6,214,340	
12	Total Rate Schedule RDS	810,131	7,117,558.6		52,655,043	7.3979
13 Residential Distribution Service (CAP)						
14	RESIDENTIAL					
15	Customer Charge	223,803		19.00	4,252,257	
16	Commodity Charge:					
17	First 2.1 Dth		409,962.8	3.8621	1,583,317	
18	Over 2.1 Dth		2,182,724.3	3.8621	8,429,900	
19	Redistribution of CAP Shortfall resulting from proposed rates				<u>(4,247,091)</u>	
20	Subtotal				10,018,383	
21	STAS				0	
22	Base Rate Revenue				10,018,383	
23	Gas Cost		<u>2,592,687.1</u>	0.8731	2,263,675	
24	Total Rate Schedule RCC	223,803	2,592,687.1		12,282,058	4.7372
25 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
26	RESIDENTIAL					
27	Customer Charge	60		19.00	1,140	
28	Commodity Charge:					
29	First 2.1 Dth		112.4	3.8621	434	
30	Over 2.1 Dth		<u>641.7</u>	3.8621	2,478	
31	Rider USP - Universal Service Plan		754.1	0.5001	<u>377</u>	
32	Subtotal				4,429	
33	STAS				0	
34	Base Rate Revenue				4,429	
35	Gas Cost		<u>754.1</u>	0.8731	<u>658</u>	
36	Total Rate Schedule RDGDS	60	754.1		5,087	6.7458
37 Rate Schedule SCD - Small Commercial Distribution (Choice)						
38	COMMERCIAL					
39	Customer Charge					
40	<= 6,440 Therms Annually	92,277		30.00	2,768,310	
41	> 6,440 to <= 64,400 Therms Annually	4,286		45.00	192,870	
42	Commodity Charge:					
43	All Gas Consumed		<u>1,474,996.8</u>	2.7920	<u>4,118,191</u>	
44	Subtotal		1,474,996.8		7,079,371	
45	STAS				0	
46	Base Rate Revenue				7,079,371	
47	Gas Cost		<u>1,474,996.8</u>	0.8731	<u>1,287,820</u>	
48	Total Rate Schedule SCD	96,563	1,474,996.8		8,367,191	5.6727

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 6 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
2	COMMERCIAL					
3	Customer Charge:					
4	<= 6,440 Therms Annually	6,378		30.00	191,340	
5	> 6,440 to <= 64,400 Therms Annually	<u>18,662</u>		45.00	839,790	
6	Total	25,040				
7	Commodity Charge:					
8	Priority 1 - Aggregation		104,405.9	2.7920	291,501	
9	All Other - Aggregation		<u>3,419,545.9</u>	2.7920	<u>9,547,372</u>	
10	Subtotal		3,523,951.8		10,870,003	
11	STAS				0	
12	Subtotal				10,870,003	
13	Flex	97	22,249.0 (workpaper)		29,977	
14	Priority 1 Gas Cost		104,405.9	1.1717	<u>122,332</u>	
15	Total Commercial SGDS	25,137	3,546,200.8		11,022,312	3.1082
16	INDUSTRIAL					
17	Customer Charge:					
18	<= 6,440 Therms Annually	164		30.00	4,920	
19	> 6,440 to <= 64,400 Therms Annually	<u>254</u>		45.00	11,430	
20	Total	418				
21	Commodity Charge:					
22	Priority 1 - Aggregation		606.7	2.7920	1,694	
23	All Other - Aggregation		<u>80,143.2</u>	2.7920	<u>223,760</u>	
24	Subtotal		80,749.9		241,804	
25	STAS				0	
26	Subtotal				241,804	
27	Flex	0	1,800.0 (workpaper)		1,257	
28	Priority 1 Gas Cost		606.7	1.1717	<u>711</u>	
29	Total Industrial SGDS	418	82,549.9		243,772	2.9530
30	Total Rate Schedule SGDS	25,555	3,628,750.7		11,266,084	3.1047

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 7 of 20
Witness: M. J. Bell

Line
No.

Description

Bills
(1)

Volumes
(2)
Dth

Base Rate
(3)
\$/Dth

Revenue
(4)
\$

Average Rate
(5)
\$/Dth

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

1 Rate Schedule SDS - Small Distribution Service

2 COMMERCIAL

3	Customer Charge:				
4	64,400 <= 110,000 Therms Annually	1,991		150.00	298,650
5	> 110,000 to <= 540,000 Therms Annually	1,673		550.00	920,150
6	Total	3,664			
7	Commodity Charge:				
8	Deliveries		3,965,968.1	1.1854	4,701,259
9	Subtotal				5,920,059
10	STAS				0
11	Flexed Deliveries	108	200,604.0 (workpaper)		203,257
12	Total Commercial SDS	3,772	4,166,572.1		6,123,316
					1.4696

13 INDUSTRIAL

14	Customer Charge:				
15	64,400 <= 110,000 Therms Annually	248		150.00	37,200
16	> 110,000 to <= 540,000 Therms Annually	996		550.00	547,800
17	Total	1,244			
18	Commodity Charge:				
19	Deliveries		2,812,410.3	1.1854	3,333,831
20	Subtotal				3,918,831
21	STAS				0
22	Flexed Deliveries	0	0.0 (workpaper)		0
23	Total Industrial SDS	1,244	2,812,410.3		3,918,831
					1.3934
24	Total Rate Schedule SDS	5,016	6,978,982.4		10,042,147
					1.4389

25 Rate Schedule LDS - Large Distribution Service

26 COMMERCIAL

27	Customer Charge:				
28	> 540,000 to <= 1,074,000 Therms Annually	134		1,227.00	164,418
29	> 1,074,000 to <= 3,400,000 Therms Annually	108		2,190.00	236,520
30	> 3,400,000 to <= 7,500,000 Therms Annually	12		4,526.00	54,312
31	> 7,500,000 Therms Annually	0		7,322.00	0
32	Total	254			
33	Commodity Charge:				
34	> 540,000 to <= 1,074,000 Therms Annually		726,698.6	0.9270	673,650
35	> 1,074,000 to <= 3,400,000 Therms Annually		1,195,833.0	0.8114	970,299
36	> 3,400,000 to <= 7,500,000 Therms Annually		690,000.0	0.6716	463,404
37	> 7,500,000 Therms Annually		0.0	0.4061	0
38	Total Commercial Deliveries		2,612,531.6		2,107,353
39	Subtotal				2,562,603
40	STAS				0
41	Flexed Deliveries	12	225,900.0 (workpaper)		123,544
42	Total Commercial LDS	266	2,838,431.6		2,686,147

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 8 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule LDS - Large Distribution Service						
2	INDUSTRIAL					
3	Customer Charge:					
4	> 540,000 to <= 1,074,000 Therms Annually	305		1,227.00	374,235	
5	> 1,074,000 to <= 3,400,000 Therms Annually	206		2,190.00	451,140	
6	> 3,400,000 to <= 7,500,000 Therms Annually	72		4,526.00	325,872	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Total	583				
9	Commodity Charge:					
10	> 540,000 to <= 1,074,000 Therms Annually		1,867,528.4	0.9270	1,731,199	
11	> 1,074,000 to <= 3,400,000 Therms Annually		2,914,524.0	0.8114	2,364,845	
12	> 3,400,000 to <= 7,500,000 Therms Annually		2,418,332.0	0.6716	1,624,152	
13	> 7,500,000 Therms Annually		0.0	0.4061	0	
14	Total Industrial Deliveries		7,200,384.4		5,720,196	
15	Subtotal				6,871,443	
16	STAS				0	
17	Flexed Deliveries	252	7,764,027.0 (workpaper)		3,296,695	
18	Total Industrial LDS	835	14,964,411.4		10,168,138	
19	Total Rate Schedule LDS	1,101	17,802,843.0		12,854,285	0.7220
20 Rate Schedule MLDS - Main Line Distribution Service - Class I						
21	COMMERCIAL					
22	Customer Charge:					
23	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
24	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
25	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
26	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
27	> 7,500,000 Therms Annually	0		7,322.00	0	
28	Total	12				
29	Commodity Charge:					
30	All Gas Consumed		99,800.0	0.0935	9,331	
31	Subtotal				23,119	
32	STAS				0	
33	Flexed	0	0.0 (workpaper)		0	
34	Total Commercial MLDS - Class I	12	99,800.0		23,119	0.2317

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 9 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	INDUSTRIAL					
3	Customer Charge:					
4	> 274,000 to <= 540,000 Therms Annually	24		469.34	11,264	
5	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	
6	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
8	> 7,500,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		102,400.0	0.0935	9,574	
12	Subtotal				20,838	
13	STAS				0	
14	Flexed	12	3,008,300.0 (workpaper)		369,140	
15	Total Industrial MLDS - Class I	36	3,110,700.0		389,978	0.1254
16	Total Rate Schedule MLDS - Class I	48	3,210,500.0		413,097	0.1287
17 Rate Schedule MLDS - Main Line Distribution Service - Class II						
18	INDUSTRIAL					
19	Customer Charge:					
20	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
21	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	
22	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
23	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
24	> 7,500,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	<= 1,074,000 Therms Annually		0.0	0.5264	0	
28	> 1,074,000 to <= 3,400,000 Therms Annually		289,700.0	0.4471	129,525	
29	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3866	0	
30	> 7,500,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		289,700.0		154,125	
32	STAS				0	
33	Flexed	48	1,654,538.0 (workpaper)		637,547	
34	Total Industrial MLDS - Class II	60	1,944,238.0		791,672	0.4072

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended May 31, 2013

Exhibit No. 103
Schedule No. 7
Page 10 of 20
Witness: M. J. Bell

Line
No.

Description

Bills
(1)

Volumes
(2)
Dth

Base Rate
(3)
\$/Dth

Revenue
(4)
\$

1 Transportation Summary by Customer Class

2 Residential

3 Base Rate Revenue 52,903,647

4 STAS 0

5 Rider USP 3,559,868

6 Gas Cost 8,478,673

7 Total Residential Transportation 1,033,994 9,711,000 64,942,188

8 Commercial

9 Base Rate Revenue 26,811,933

10 STAS 0

11 Gas Cost 1,410,152

12 Total Commercial Transportation 125,750 12,126,001.3 28,222,085

13 Industrial

14 Base Rate Revenue 15,511,680

15 STAS 0

16 Gas Cost 711

17 Total Industrial Transportation 2,593 22,914,309.6 15,512,391

18 Total Transportation 1,162,337 44,751,310.7 108,676,664

19 Total Company Throughput 5,033,180 77,042,064.0 454,259,953

20 Other Operating Revenue

21 487 - Forfeited Discounts 941,973

22 488 - Miscellaneous Service Revenues 146,687

23 493 - Rent from Gas Property 173,011

24 495 - Prior Yr. Rate Refund - Net. 0

25 495 - Off System Sales 0

26 495 - Other Gas Revenues - Other 144,725

27 496 - Provision For Rate Refunds 0

28 Total Other Operating Revenue 1,406,396

29 Total Company Revenue 455,666,349

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 11 of 20
Witness: M. J. Bell

Line
No.

Description

Bills

(1)

Volumes

(2)

Dth

Base Rate

(3)

\$/Dth

Revenue

(4)

\$

Average Rate

(5)

\$/Dth

(Ex 103, Sch 2)

(Ex 103, Sch 3)

1 Rate Schedule RSS - Residential Sales Service

2 RESIDENTIAL

3	Customer Charge	3,565,057		19.00	67,736,083	
4	Commodity Charge:					
5	First 2.1 Dth		5,977,219.1	3.8621	23,084,618	
6	Over 2.1 Dth		<u>17,132,807.1</u>	3.8621	66,168,614	
7	Rider USP - Universal Service Plan		23,110,026.2	0.5001	<u>11,557,324</u>	
8	Subtotal				168,546,639	
9	STAS				0	
10	Base Rate Revenue				168,546,639	
11	Gas Cost		23,110,026.2	4.3212	99,863,045	
12	Unbundled Uncollectibles		23,110,026.2	0.0590	1,363,492	
13	Gas Procurement Charge		<u>23,110,026.2</u>	0.0144	<u>332,706</u>	
14	Total Rate Schedule RSS	3,565,057	23,110,026.2		270,105,882	11.6878

15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service

16 RESIDENTIAL

17	Customer Charge	295		19.00	5,605	
18	Commodity Charge:					
19	Over 2.1 Dth		548.0	3.8621	2,116	
20	Over 2.1 Dth		<u>2,213.8</u>	3.8621	8,550	
21	Rider USP - Universal Service Plan		2,761.8	0.5001	<u>1,381</u>	
22	Subtotal				17,652	
23	STAS				0	
24	Base Rate Revenue				17,652	
25	Gas Cost		2,761.8	4.3212	11,934	
26	Unbundled Uncollectibles		2,761.8	0.0590	163	
27	Gas Procurement Charge		<u>2,761.8</u>	0.0144	<u>40</u>	
28	Total Rate Schedule RDGSS	295	2,761.8		29,789	10.7861

29 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)

30 COMMERCIAL

31	Customer Charge:					
32	<= 6,440 Therms Annually	273,952		30.00	8,218,560	
33	> 6,440 to <= 64,400 Therms Annually	43,282		45.00	1,947,690	
34	Commodity Charge:					
35	All Gas Consumed		<u>8,086,967.1</u>	2.7920	<u>22,578,812</u>	
36	Subtotal		8,086,967.1		32,745,062	
37	STAS				0	
38	Base Rate Revenue				32,745,062	
39	Gas Cost		8,086,967.1	4.3212	34,945,402	
40	Unbundled Uncollectibles		8,086,967.1	0.0590	477,131	
41	Gas Procurement Charge		<u>8,086,967.1</u>	0.0144	<u>116,425</u>	
42	Total Commercial SGSS	317,234	8,086,967.1		68,284,020	8.4437

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 12 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
2	INDUSTRIAL					
3	Customer Charge:					
4	<= 6,440 Therms Annually	192		30.00	5,760	
5	> 6,440 to <= 64,400 Therms Annually	518		45.00	23,310	
6	Commodity Charge:					
7	All Gas Consumed		126,957.1	2.7920	354,464	
8	Subtotal		126,957.1		383,534	
9	STAS				0	
10	Base Rate Revenue				383,534	
11	Gas Cost		126,957.1	4.3212	548,607	
12	Unbundled Uncollectibles		126,957.1	0.0590	7,490	
13	Gas Procurement Charge		126,957.1	0.0144	1,828	
14	Total Industrial SGSS	710	126,957.1		941,459	7.4156
15	Total Rate Schedule SGSS	317,944	8,213,924.2		69,225,479	8.4278
16 Rate Schedule NSS - Negotiated Sales Service						
17	COMMERCIAL					
18	Customer Charge					
19	<= 6,440 Therms Annually	0		30.00	0	
20	<6,440 to <= 64,400 Therms Annually	0		45.00	0	
21	>64,400 to <= 110,000 Therms Annually	0		150.00	0	
22	>110,000 to <= 540,000 Therms Annually	0		550.00	0	
23	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	<= 6,440 Therms Annually		0.0	2.7920	0	
26	<6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
27	>64,400 to <= 110,000 Therms Annually		0.0	1.1854	0	
28	>110,000 to <= 540,000 Therms Annually		0.0	1.1854	0	
29	>540,000 to <= 1,074,000 Therms Annually		61,000.0	0.0935	5,704	
30	Subtotal		61,000.0		19,492	
31	STAS				0	
32	Base Rate Revenue				19,492	
33	Gas Cost - Commodity		61,000.0 (workpaper)		195,261	
34	Gas Cost - Demand		6,600.0		56,364	
35	Gas Procurement Charge		61,000.0	0.0144	878	
36	Total Rate Schedule NSS	12	61,000.0		271,995	4.4589
37	INDUSTRIAL					
38	Customer Charge					
39	<= 6,440 Therms Annually	0		30.00	0	
40	> 6,440 to <= 64,400 Therms Annually	0		45.00	0	
41	Commodity Charge:					
42	<= 6,440 Therms Annually		0.0	2.7920	0	
43	> 6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
44	Subtotal				0	
45	STAS				0	
46	Base Rate Revenue				0	
47	Gas Cost		0.0 (workpaper)		0	
48	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 13 of 20
Witness: M. J. Bell

Line
No.

Description

Bills

(1)

Volumes

(2)

Dth

Base Rate

(3)

\$/Dth

Revenue

(4)

\$

Average Rate

(5)

\$/Dth

(Ex 103, Sch 2)

(Ex 103, Sch 3)

1 Rate Schedule LGSS - Large General Sales Service

2 COMMERCIAL

3	Customer Charge:					
4	<= 110,000 Therms Annually	517		150.00	77,550	
5	> 110,000 to <= 540,000 Therms Annually	319		550.00	175,450	
6	> 540,000 to <= 1,074,000 Therms Annually	12		1,227.00	14,724	
7	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
8	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
9	> 7,500,000. Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,100.0 Dth		499,150.1	1.9847	990,663	
12	Next 4,300.0 Dth		314,356.6	1.9313	607,117	
13	Next 5,400.0 Dth		15,934.9	1.8996	30,270	
14	Over 10,800.0 Dth		0.0	1.1854	0	
15	Subtotal		829,441.6		1,895,774	
16	STAS				0	
17	Base Rate Revenue				1,895,774	
18	Gas Cost		829,441.6	4.3212	3,584,183	
19	Gas Procurement Charge		829,441.6	0.0144	11,941	
20	Total Commercial LGSS	848	829,441.6		5,491,898	6.6212

21 INDUSTRIAL

22	Customer Charge:					
23	<= 110,000 Therms Annually	48		150.00	7,200	
24	> 110,000 to <= 540,000 Therms Annually	49		550.00	26,950	
25	> 540,000 to <= 1,074,000 Therms Annually	0		1,227.00	0	
26	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
27	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
28	> 7,500,000. Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,100.0 Dth		74,861.3	1.9847	148,577	
31	Next 4,300.0 Dth		27,181.4	1.9313	52,495	
32	Next 5,400.0 Dth		0.0	1.8996	0	
33	Over 10,800.0 Dth		0.0	1.1854	0	
34	Subtotal		102,042.7		235,222	
35	STAS				0	
36	Base Rate Revenue				235,222	
37	Gas Cost		102,042.7	4.3212	440,947	
38	Gas Procurement Charge		102,042.7	0.0144	1,469	
39	Total Industrial LGSS	97	102,042.7		677,638	6.6407
40	Total Rate Schedule LGSS	945	931,484.3		6,169,536	6.6233

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 14 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth

1 Tariff Sales Summary by Customer Class

2	Base Rate Revenue				157,005,586	
3	STAS				0	
4	Rider USP				11,558,705	
5	Unbundled Uncollectibles				1,363,655	
6	Gas Procurement Charge				332,746	
7	Gas Cost				<u>99,874,979</u>	
8	Total Residential Sales	3,565,352	23,112,788.0		270,135,671	
9	Base Rate Revenue				34,660,328	
10	STAS				0	
11	Unbundled Uncollectibles				477,131	
12	Gas Procurement Charge				129,244	
13	Gas Cost				<u>38,781,210</u>	
14	Total Commercial Sales	318,094	8,977,408.7		74,047,913	
15	Base Rate Revenue				618,756	
16	STAS				0	
17	Unbundled Uncollectibles				7,490	
18	Gas Procurement Charge				3,297	
19	Gas Cost				<u>989,554</u>	
20	Total Industrial Sales	<u>807</u>	<u>228,999.8</u>		<u>1,619,097</u>	
21	Total Tariff Sales	3,884,253	32,319,196.5		345,802,681	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 15 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL					
3	Customer Charge	813,396		19.00	15,454,524	
4	Commodity Charge:					
5	First 2.1 Dth		1,457,410.0	3.8621	5,628,663	
6	Over 2.1 Dth		<u>5,632,309.1</u>	3.8621	21,752,541	
7	Rider USP - Universal Service Plan		7,089,719.1	0.5001	<u>3,545,569</u>	
8	Subtotal				46,381,297	
9	STAS				0	
10	Base Rate Revenue				46,381,297	
11	Gas Cost		<u>7,089,719.1</u>	0.8731	<u>6,190,034</u>	
12	Total Rate Schedule RDS	813,396	7,089,719.1		52,571,331	7.4152
13 Residential Distribution Service (CAP)						
14	RESIDENTIAL					
15	Customer Charge	224,703		19.00	4,269,357	
16	Commodity Charge:					
17	First 2.1 Dth		411,203.9	3.8621	1,588,111	
18	Over 2.1 Dth		2,171,325.6	3.8621	8,385,877	
19	Redistribution of CAP Shortfall resulting from proposed rates				<u>(4,247,091)</u>	
20	Subtotal				9,996,254	
21	STAS				0	
22	Base Rate Revenue				9,996,254	
23	Gas Cost		<u>2,582,529.5</u>	0.8731	<u>2,254,807</u>	
24	Total Rate Schedule RCC	224,703	2,582,529.5		12,251,061	4.7438
25 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
26	RESIDENTIAL					
27	Customer Charge	60		19.00	1,140	
28	Commodity Charge:					
29	First 2.1 Dth		112.3	3.8621	434	
30	Over 2.1 Dth		<u>638.9</u>	3.8621	2,467	
31	Rider USP - Universal Service Plan		751.2	0.5001	<u>376</u>	
32	Subtotal				4,417	
33	STAS				0	
34	Base Rate Revenue				4,417	
35	Gas Cost		<u>751.2</u>	0.8731	<u>656</u>	
36	Total Rate Schedule PRDGDS	60	751.2		5,073	6.7532
37 Rate Schedule SCD - Small Commercial Distribution (Choice)						
38	COMMERCIAL					
39	Customer Charge					
	<= 6,440 Therms Annually	91,873		30.00	2,756,190	
	> 6,440 to <= 64,400 Therms Annually	4,286		45.00	192,870	
40	Commodity Charge:					
41	All Gas Consumed		<u>1,486,997.4</u>	2.7920	<u>4,151,697</u>	
42	Subtotal		1,486,997.4		7,100,757	
43	STAS				0	
44	Base Rate Revenue				7,100,757	
45	Gas Cost		<u>1,486,997.4</u>	0.8731	<u>1,296,297</u>	
46	Total Rate Schedule SCD	96,159	1,486,997.4		8,399,054	5.6483

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 16 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGDS - Small General Distribution Service						
2	COMMERCIAL					
3	Customer Charge:					
4	<= 6,440 Therms Annually	6,354		30.00	190,620	
5	> 6,440 to <= 64,400 Therms Annually	<u>18,662</u>		45.00	839,790	
6	Total	25,016				
7	Commodity Charge:					
8	Priority 1 - Aggregation		689,918.5	2.7920	1,926,252	
9	All Other - Aggregation		<u>2,845,240.3</u>	2.7920	<u>7,943,911</u>	
10	Subtotal		3,535,158.8		10,900,573	
11	STAS				0	
12	Subtotal				10,900,573	
13	Flex	97	24,000.0 (workpaper)		30,889	
14	Priority 1 Gas Cost		689,918.5	1.1717	<u>808,378</u>	
15	Total Commercial SGDS	25,113	3,559,158.8		11,739,840	3.2985
16	INDUSTRIAL					
17	Customer Charge:					
18	<= 6,440 Therms Annually	164		30.00	4,920	
19	> 6,440 to <= 64,400 Therms Annually	<u>254</u>		45.00	11,430	
20	Total	418				
21	Commodity Charge:					
22	Priority 1 - Aggregation		607.8	2.7920	1,697	
23	All Other - Aggregation		<u>80,961.8</u>	2.7920	<u>226,045</u>	
24	Subtotal		81,569.6		244,092	
25	STAS				0	
26	Subtotal				244,092	
27	Flex	12	1,800.0 (workpaper)		1,257	
28	Priority 1 Gas Cost		607.8	1.1717	<u>712</u>	
29	Total Industrial SGDS	430	83,369.6		246,061	2.9514
30	Total Rate Schedule SGDS	25,543	3,642,528.4		11,985,901	3.2905

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 17 of 20
Witness: M. J. Bell

Line
No.

Description

Bills
(1)

Volumes
(2)
Dth

Base Rate
(3)
\$/Dth

Revenue
(4)
\$

Average Rate
(5)
\$/Dth

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

1 Rate Schedule SDS - Small Distribution Service

2 COMMERCIAL

3	Customer Charge:					
4	64,400 <= 110,00 Therms Annually	1,991		150.00	298,650	
5	> 110,000 to <= 540,000 Therms Annually	<u>1,685</u>		550.00	926,750	
6	Total	3,676				
7	Commodity Charge:					
8	Deliveries		3,986,927.1	1.1854	<u>4,726,103</u>	
9	Subtotal				5,951,503	
10	STAS				0	
11	Flexed Deliveries	<u>108</u>	<u>198,700.0</u> (workpaper)		<u>201,904</u>	
12	Total Commercial SDS	3,784	4,185,627.1		6,153,407	1.4701

13 INDUSTRIAL

14	Customer Charge:					
15	64,400 <= 110,00 Therms Annually	248		150.00	37,200	
16	> 110,000 to <= 540,000 Therms Annually	<u>996</u>		550.00	547,800	
17	Total	1,244				
18	Commodity Charge:					
19	Deliveries		2,837,531.4	1.1854	<u>3,363,610</u>	
20	Subtotal				3,948,610	
21	STAS				0	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,837,531.4		3,948,610	1.3916
24	Total Rate Schedule SDS	5,028	7,023,158.5		10,102,017	1.4384

25 Rate Schedule LDS - Large Distribution Service

26 COMMERCIAL

27	Customer Charge:					
28	> 540,000 to <= 1,074,000 Therms Annually	134		1,227.00	164,418	
29	> 1,074,000 to <= 3,400,000 Therms Annually	108		2,190.00	236,520	
30	> 3,400,000 to <= 7,500,000 Therms Annually	12		4,526.00	54,312	
31	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	0	
32	Total	254				
33	Commodity Charge:					
34	> 540,000 to <= 1,074,000 Therms Annually		730,543.2	0.9270	677,214	
35	> 1,074,000 to <= 3,400,000 Therms Annually		1,178,600.0	0.8114	956,316	
36	> 3,400,000 to <= 7,500,000 Therms Annually		690,000.0	0.6716	463,404	
37	> 7,500,000 Therms Annually		<u>0.0</u>	0.4061	<u>0</u>	
38	Total Commercial Deliveries		2,599,143.2		2,096,934	
39	Subtotal				2,552,184	
40	STAS				0	
41	Flexed Deliveries	12	<u>226,000.0</u> (workpaper)		<u>123,588</u>	
42	Total Commercial LDS	266	2,825,143.2		2,675,772	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 18 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	INDUSTRIAL					
3	Customer Charge:					
4	> 540,000 to <= 1,074,000 Therms Annually	305		1,227.00	374,235	
5	> 1,074,000 to <= 3,400,000 Therms Annually	206		2,190.00	451,140	
6	> 3,400,000 to <= 7,500,000 Therms Annually	72		4,526.00	325,872	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Total	583				
9	Commodity Charge:					
10	> 540,000 to <= 1,074,000 Therms Annually		1,892,598.8	0.9270	1,754,439	
11	> 1,074,000 to <= 3,400,000 Therms Annually		2,938,200.0	0.8114	2,384,055	
12	> 3,400,000 to <= 7,500,000 Therms Annually		2,457,000.0	0.6716	1,650,121	
13	> 7,500,000 Therms Annually		0.0	0.4061	0	
14	Total Industrial Deliveries		7,287,798.8		5,788,615	
15	Subtotal				6,939,862	
16	STAS				0	
17	Flexed Deliveries	252	7,675,400.0 (workpaper)		3,246,225	
18	Total Industrial LDS	835	14,963,198.8		10,186,087	
19	Total Rate Schedule LDS	1,101	17,788,342.0		12,861,859	0.7230
20	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
21	COMMERCIAL					
22	Customer Charge:					
23	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
24	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
25	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
26	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
27	> 7,500,000 Therms Annually	0		7,322.00	0	
28	Total	12				
29	Commodity Charge:					
30	All Gas Consumed		102,100.0	0.0935	9,546	
31	Subtotal				23,334	
32	STAS				0	
33	Flexed	0	0.0 (workpaper)		0	
34	Total Commercial MLDS - Class I	12	102,100.0		23,334	0.2285

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 19 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	INDUSTRIAL					
3	Customer Charge:					
4	> 274,000 to <= 540,000 Therms Annually	12		469.34	5,632	
5	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	
6	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
8	> 7,500,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		112,300.0	0.0935	10,500	
12	Subtotal				40,732	
13	STAS				0	
14	Flexed	12	2,964,000.0 (workpaper)		364,998	
15	Total Industrial MLDS - Class I	36	3,076,300.0		405,730	0.1319
16	Total Rate Schedule MLDS - Class I	48	3,178,400.0		429,064	0.1350
17 Rate Schedule MLDS - Main Line Distribution Service - Class II						
18	INDUSTRIAL					
19	Customer Charge:					
20	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
21	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	
22	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
23	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
24	> 7,500,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	<= 1,074,000 Therms Annually		0.0	0.5264	0	
28	> 1,074,000 to <= 3,400,000 Therms Annually		296,000.0	0.4471	132,342	
29	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3866	0	
30	> 7,500,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		296,000.0		156,942	
32	STAS				0	
33	Flexed	48	1,684,000.0 (workpaper)		644,200	
34	Total Industrial MLDS - Class II	60	1,980,000.0		801,142	0.4046

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 7
Page 20 of 20
Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Transportation Summary by Customer Class				
2	Residential				
3	Base Rate Revenue				52,836,023
4	STAS				0
5	Rider USP				3,545,945
6	Gas Cost				<u>8,445,497</u>
7	Total Residential Transportation	1,038,159	9,673,000		64,827,465
8	Commercial				
9	Base Rate Revenue				26,884,732
10	STAS				0
11	Gas Cost				<u>2,106,675</u>
12	Total Commercial Transportation	125,334	12,159,026.5		28,991,407
13	Industrial				
14	Base Rate Revenue				15,586,918
15	STAS				0
16	Gas Cost				<u>712</u>
17	Total Industrial Transportation	2,605	22,940,399.8		15,587,630
18	Total Transportation	1,166,098	44,772,426.1		109,406,502
19	Total Company Throughput	5,050,351	77,091,622.6		455,209,183
20	Other Operating Revenue				
21	487 - Forfeited Discounts				944,367
22	488 - Miscellaneous Service Revenues				146,687
23	493 - Rent from Gas Property				173,011
24	495 - Prior Yr. Rate Refund - Net.				0
25	495 - Off System Sales				0
26	495 - Other Gas Revenues - Other				144,725
27	496 - Provision For Rate Refunds				0
28	Total Other Operating Revenue				1,408,790
29	Total Company Revenue				456,617,973

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 1 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Rates (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
1 Rate Schedule RSS - Residential Sales Service									
2	RESIDENTIAL								
3	Customer Charge	3,565,057		18.73	66,773,518	962,565	67,736,083	19.00	1.44%
4	Commodity Charge:								
5	First 2.1 Dth		5,977,219.1	0.0000	0	23,084,618	23,084,618	3.8621	
6	Over 2.1 Dth		17,132,807.1	2.6708	45,758,301	20,410,313	66,168,614	3.8621	44.61%
7	Rider USP - Universal Service Plan		23,110,026.2	0.3595	8,308,054	3,249,270	11,557,324	0.5001	39.11%
8	Subtotal				120,839,873	47,706,768	168,546,639		
9	STAS				(140,174)	140,174	0		-100.00%
10	Base Rate Revenue				120,699,699	47,846,940	168,546,639		
11	Gas Cost		23,110,026.2	4.3212	99,863,045	0	99,863,045	4.3212	0.00%
12	Unbundled Uncollectibles		23,110,026.2	0.0590	1,363,492	0	1,363,492	0.0590	0.00%
13	Gas Procurement Charge		23,110,026.2	0.0000	0	332,706	332,706	0.0144	
14	Total Rate Schedule RSS	3,565,057	23,110,026.2		221,926,236	48,179,646	270,105,882		21.71%
15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service									
16	RESIDENTIAL								
17	Customer Charge	295		18.73	5,525	80	5,605	19.00	1.45%
18	Commodity Charge:								
19	Over 2.1 Dth		548.0	0.0000	0	2,116	2,116	3.8621	
20	Over 2.1 Dth		2,213.8	2.6708	5,913	2,637	8,550	3.8621	44.60%
21	Rider USP - Universal Service Plan		2,761.8	0.3595	993	388	1,381	0.5001	39.07%
22	Subtotal				12,431	5,221	17,652		
23	STAS				(14)	14	0		-100.00%
24	Base Rate Revenue				12,417	5,235	17,652		
25	Gas Cost		2,761.8	4.3212	11,934	0	11,934	4.3212	0.00%
26	Unbundled Uncollectibles		2,761.8	0.0590	163	0	163	0.0590	0.00%
27	Gas Procurement Charge		2,761.8	0.0000	0	40	40	0.0144	
28	Total Rate Schedule RDGSS	295	2,761.8		24,514	5,275	29,789		21.52%
29 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)									
30	COMMERCIAL								
31	Customer Charge:								
32	<= 6,440 Therms Annually	273,952		20.18	5,528,351	2,690,209	8,218,560	30.00	48.66%
33	> 6,440 to <= 64,400 Therms Annually	43,282		32.09	1,388,919	558,771	1,947,690	45.00	40.23%
34	Commodity Charge:								
35	All Gas Consumed		8,086,967.1	2.0658	16,706,057	5,872,755	22,578,812	2.7920	35.15%
36	Subtotal		8,086,967.1		23,623,327	9,121,735	32,745,062		38.61%
37	STAS				(27,403)	27,403	0		
38	Base Rate Revenue				23,595,924	9,149,138	32,745,062		38.77%
39	Gas Cost		8,086,967.1	4.3212	34,945,402	0	34,945,402	4.3212	0.00%
40	Unbundled Uncollectibles		8,086,967.1	0.0590	477,131	0	477,131	0.0590	0.00%
41	Gas Procurement Charge		8,086,967.1	0.0000	0	116,425	116,425	0.0144	
42	Total Commercial SGSS	317,234	8,086,967.1		58,018,457	9,265,563	68,284,020		15.70%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 2 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
<u>1 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>									
2	INDUSTRIAL								
3	Customer Charge:								
4	<= 6,440 Therms Annually	192		20.18	3,875	1,885	5,760	30.00	48.65%
5	> 6,440 to <= 64,400 Therms Annually	518		32.09	16,623	6,687	23,310	45.00	40.23%
6	Commodity Charge:								
7	All Gas Consumed		126,957.1	2.0658	262,268	92,196	354,464	2.7920	35.15%
8	Subtotal		126,957.1		282,766	100,768	383,534		35.64%
9	STAS				(328)	328	0		
10	Base Rate Revenue				282,438	101,096	383,534		35.79%
11	Gas Cost		126,957.1	4.3212	548,607	0	548,607	4.3212	0.00%
12	Unbundled Uncollectibles		126,957.1	0.0590	7,490	0	7,490	0.0590	0.00%
13	Gas Procurement Charge		126,957.1	0.0000	0	1,828	1,828	0.0144	
14	Total Industrial SGSS	710	126,957.1		838,535	102,924	941,459		12.27%
15	Total Rate Schedule SGSS	317,944	8,213,924.2		59,856,992	9,368,487	69,225,479		15.65%
<u>16 Rate Schedule NSS - Negotiated Sales Service</u>									
17	COMMERCIAL								
18	Customer Charge								
19	<= 6,440 Therms Annually	0		20.18	0	0	0	30.00	
20	<6,440 to <= 64,400 Therms Annually	0		32.09	0	0	0	45.00	
21	>64,400 to <= 110,000 Therms Annually	0		125.12	0	0	0	150.00	
22	>110,000 to <= 540,000 Therms Annually	0		469.34	0	0	0	550.00	
23	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	0	13,788	1,149.00	0.00%
24	Commodity Charge:								
25	<= 6,440 Therms Annually		0.0	2.0658	0	0	0	2.7920	
26	<6,440 to <= 64,400 Therms Annually		0.0	2.0658	0	0	0	2.7920	
27	>64,400 to <= 110,000 Therms Annually		0.0	1.1416	0	0	0	1.1854	
28	>110,000 to <= 540,000 Therms Annually		0.0	1.1416	0	0	0	1.1854	
29	536,489 - 1,072,989 Therms Annually		61,000.0	0.0935	5,704	0	5,704	0.0935	0.00%
30	Subtotal		61,000.0		19,492	0	19,492		0.00%
31	STAS				(23)	23	0		
32	Base Rate Revenue				19,469	23	19,492		0.12%
33	Gas Cost - Commodity		61,000.0 (workpaper)		195,261	0	195,261		0.00%
34	Gas Cost - Demand		6,600.0		56,364	0	56,364		0.00%
35	Gas Procurement Charge		61,000.0	0.0000	0	878	878	0.0144	
36	Total Rate Schedule NSS	12	61,000.0		271,094	901	271,995		0.33%
37	INDUSTRIAL								
38	Customer Charge								
39	<= 6,440 Therms Annually	0		20.18	0	0	0	30.00	
40	> 6,440 to <= 64,400 Therms Annually	0		32.09	0	0	0	45.00	
41	Commodity Charge:								
42	<= 6,440 Therms Annually		0.0	2.0658	0	0	0	2.7920	
43	> 6,440 to <= 64,400 Therms Annually		0.0	2.0658	0	0	0	2.7920	
44	Subtotal				0	0	0		
45	STAS				0	0	0		
46	Base Rate Revenue				0	0	0		
47	Gas Cost		0.0 (workpaper)		0	0	0		
48	Total Rate Schedule NSS	0	0.0		0	0	0		

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 3 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
1 Rate Schedule LGSS - Large General Sales Service									
2 COMMERCIAL									
3	Customer Charge:								
4	<= 110,000 Therms Annually	517		125.12	64,687	12,863	77,550	150.00	19.88%
5	> 110,000 to <= 540,000 Therms Annually	319		469.34	149,719	25,731	175,450	550.00	17.19%
6	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	936	14,724	1,227.00	6.79%
7	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	0	0	2,050.00	0.00%
8	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	0	0	4,096.00	0.00%
9	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
10	Commodity Charge:								
11	First 1,100.0 Dth		498,150.1	1.4241	710,840	279,823	990,663	1.9847	39.37%
12	Next 4,300.0 Dth		314,356.6	1.3707	430,889	176,228	607,117	1.9313	40.90%
13	Next 5,400.0 Dth		15,934.9	1.3390	21,337	8,933	30,270	1.8996	41.87%
14	Over 10,800.0 Dth		0.0	1.1416	0	0	0	1.1854	
15	Subtotal		829,441.6		1,391,260	504,514	1,895,774		36.26%
16	STAS				(1,614)	1,614	0		
17	Base Rate Revenue				1,389,646	506,128	1,895,774		36.42%
18	Gas Cost		829,441.6	4.3212	3,584,183	0	3,584,183		0.00%
19	Gas Procurement Charge		829,441.6	0.0000	0	11,941	11,941	0.0144	
20	Total Commercial LGSS	848	829,441.6		4,973,829	518,069	5,491,898		10.42%
21 INDUSTRIAL									
22	Customer Charge:								
23	<= 110,000 Therms Annually	48		125.12	6,006	1,194	7,200	150.00	19.88%
24	> 110,000 to <= 540,000 Therms Annually	49		469.34	22,998	3,952	26,950	550.00	17.18%
25	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	0	0	1,227.00	
26	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	0	0	2,050.00	0.00%
27	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	0	0	4,096.00	0.00%
28	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
29	Commodity Charge:								
30	First 1,100.0 Dth		74,861.3	1.4241	106,610	41,967	148,577	1.9847	39.37%
31	Next 4,300.0 Dth		27,181.4	1.3707	37,258	15,237	52,495	1.9313	40.90%
32	Next 5,400.0 Dth		0.0	1.3390	0	0	0	1.8996	
33	Over 10,800.0 Dth		0.0	1.1416	0	0	0	1.1854	
34	Subtotal		102,042.7		172,872	62,350	235,222		36.07%
35	STAS				(201)	201	0		
36	Base Rate Revenue				172,671	62,551	235,222		36.23%
37	Gas Cost		102,042.7	4.3212	440,947	0	440,947		0.00%
38	Gas Procurement Charge		102,042.7	0.0000	0	1,469	1,469	0.0144	
39	Total Industrial LGSS	97	102,042.7		613,618	64,020	677,638		10.43%
40	Total Rate Schedule LGSS	945	931,484.3		5,587,447	582,089	6,169,536		10.42%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 4 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Percent Increase (7) %
1 Tariff Sales Summary by Customer Class								
2	Base Rate Revenue		57,009,981.0		112,543,257	44,462,329	157,005,586	39.51%
3	STAS		189,880.0		(140,188)	140,188	0	-100.00%
4	Rider USP		4,246,579.0		8,309,047	3,249,658	11,558,705	39.11%
5	Unbundled Uncollectibles				1,363,655	0	1,363,655	0.00%
6	Gas Procurement Charge				0	332,746	332,746	0.00%
7	Gas Cost				<u>99,874,979</u>	0	<u>99,874,979</u>	0.00%
8	Total Residential Sales	3,565,352	23,112,788.0		221,950,750	48,184,921	270,135,671	21.71%
9	Base Rate Revenue				25,034,079	9,626,249	34,660,328	38.45%
10	STAS				(29,040)	29,040	0	-100.00%
11	Unbundled Uncollectibles				477,131	0	477,131	0.00%
12	Gas Procurement Charge				0	129,244	129,244	0.00%
13	Gas Cost				<u>38,781,210</u>	0	<u>38,781,210</u>	0.00%
14	Total Commercial Sales	318,094	8,977,408.7		64,263,380	9,784,533	74,047,913	15.23%
15	Base Rate Revenue				455,638	163,118	618,756	35.80%
16	STAS				(529)	529	0	-100.00%
17	Unbundled Uncollectibles				7,490	0	7,490	0.00%
18	Gas Procurement Charge				0	3,297	3,297	0.00%
19	Gas Cost				<u>569,554</u>	0	<u>569,554</u>	0.00%
20	Total Industrial Sales	807	228,999.8		<u>1,452,153</u>	<u>166,944</u>	<u>1,619,097</u>	11.50%
21	Total Tariff Sales	3,884,253	32,319,196.5		287,666,283	58,136,398	345,802,681	20.21%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 5 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
<u>1 Rate Schedule RDS - Residential Distribution Service (Choice)</u>									
2	RESIDENTIAL								
3	Customer Charge	813,396		18.73	15,234,907	219,617	15,454,524	19.00	1.44%
4	Commodity Charge:								
5	First 2.1 Dth		1,457,410.0	0.0000	0	5,628,663	5,628,663	3.8621	
6	Over 2.1 Dth		5,632,309.1	2.6708	15,042,771	6,709,770	21,752,541	3.8621	44.61%
7	Rider USP - Universal Service Plan		7,089,719.1	0.3595	2,548,754	996,815	3,545,569	0.5001	39.11%
8	Subtotal				32,826,432	13,554,865	46,381,297		
9	STAS				(38,079)	38,079	0		-100.00%
10	Base Rate Revenue				32,788,353	13,592,944	46,381,297		
11	Gas Cost		7,089,719.1	0.8731	6,190,034	0	6,190,034	0.8731	0.00%
12	Total Rate Schedule RDS	813,396	7,089,719.1		38,978,387	13,592,944	52,571,331		34.87%
<u>13 Residential Distribution Service (CAP)</u>									
14	RESIDENTIAL								
15	Redistribution of CAP Shortfall resulting from proposed rates					(4,247,091)			
16	Customer Charge	224,703		18.73	4,208,687	60,670	4,269,357	19.00	1.44%
17	Commodity Charge:								
18	First 2.1 Dth		411,203.9	0.0000	0	1,588,111	1,588,111	3.8621	
19	Over 2.1 Dth		2,171,325.6	2.6708	5,799,176	2,586,701	8,385,877	3.8621	44.61%
20	Subtotal				10,007,863	4,235,482	14,243,345		
21	STAS				(11,609)	11,609	0		-100.00%
22	Base Rate Revenue				9,996,254	4,247,091	14,243,345		
23	Gas Cost		2,582,529.5	0.8731	2,254,807	0	2,254,807	0.8731	0.00%
24	Total Rate Schedule RCC	224,703	2,582,529.5		12,251,061	0	12,251,061		
<u>25 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>									
26	RESIDENTIAL								
27	Customer Charge	60		18.73	1,124	16	1,140	19.00	1.42%
28	Commodity Charge:								
29	First 2.1 Dth		112.3	0.0000	0	434	434	3.8621	
30	Over 2.1 Dth		638.9	2.6708	1,706	761	2,467	3.8621	44.61%
31	Rider USP - Universal Service Plan		751.2	0.3595	270	106	376	0.5001	39.26%
32	Subtotal				3,100	1,317	4,417		
33	STAS				(4)	4	0		-100.00%
34	Base Rate Revenue				3,096	1,321	4,417		
35	Gas Cost		751.2	0.8731	656	0	656	0.8731	0.00%
36	Total Rate Schedule PRDGDS	60	751.2		3,752	1,321	5,073		35.21%
<u>37 Rate Schedule SCD - Small Commercial Distribution (Choice)</u>									
38	COMMERCIAL								
39	Customer Charge								
	<= 6,440 Therms Annually	91,873		20.18	1,853,997	902,193	2,756,190	30.00	48.66%
	> 6,440 to <= 64,400 Therms Annually	4,286		32.09	137,538	55,332	192,870	45.00	40.23%
40	Commodity Charge:								
41	All Gas Consumed		1,486,997.4	2.0658	3,071,839	1,078,858	4,151,697	2.7920	35.15%
42	Subtotal		1,486,997.4		5,063,374	2,037,383	7,100,757		40.24%
43	STAS				(5,874)	5,874	0		
44	Base Rate Revenue				5,057,500	2,043,257	7,100,757		40.40%
45	Gas Cost		1,486,997.4	0.8731	1,298,297	0	1,298,297	0.8731	0.00%
46	Total Rate Schedule SCD	96,159	1,486,997.4		6,355,797	2,043,257	8,399,054		32.15%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 6 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
1	<u>Rate Schedule SGDS - Small General Distribution Service</u>								
2	COMMERCIAL								
3	Customer Charge:								
4	<= 6,440 Therms Annually	6,354		20.18	128,224	62,396	190,620	30.00	48.66%
5	> 6,440 to <= 64,400 Therms Annually	18,662		32.09	598,864	240,926	839,790	45.00	40.23%
6	Total	25,016							
7	Commodity Charge:								
8	Priority 1 - Aggregation		689,918.5	2.0658	1,425,234	501,018	1,926,252	2.7920	35.15%
9	All Other - Aggregation		2,845,240.3	2.0658	5,877,687	2,068,214	7,943,911	2.7920	35.15%
10	Subtotal		3,535,158.8		8,030,019	2,870,564	10,900,573		35.75%
11	STAS				(9,315)	9,315	0		
12	Subtotal				8,020,704	2,879,869	10,900,573		35.91%
13	Flex	97	24,000.0 (workpaper)		30,889	0	30,889		0.00%
14	Priority 1 Gas Cost		689,918.5	1.1717	808,378	0	808,378	1.1717	0.00%
15	Total Commercial SGDS	25,113	3,559,158.8		8,859,971	2,879,869	11,739,840		32.50%
16	INDUSTRIAL								
17	Customer Charge:								
18	<= 6,440 Therms Annually	164		20.18	3,310	1,610	4,920	30.00	48.64%
19	> 6,440 to <= 64,400 Therms Annually	224		32.09	8,151	3,279	11,430	45.00	40.23%
20	Total	418							
21	Commodity Charge:								
22	Priority 1 - Aggregation		607.8	2.0658	1,256	441	1,697	2.7920	35.11%
23	All Other - Aggregation		80,961.8	2.0658	167,251	58,794	226,045	2.7920	38.34%
24	Subtotal		81,569.6		179,968	64,124	244,092		35.63%
25	STAS				(209)	209	0		
26	Subtotal				179,759	64,333	244,092		35.79%
27	Flex	12	1,800.0 (workpaper)		1,257	0	1,257		0.00%
28	Priority 1 Gas Cost		607.8	1.1717	712	0	712	1.1717	0.00%
29	Total Industrial SGDS	430	83,369.6		181,728	64,333	246,061		35.40%
30	Total Rate Schedule SGDS	25,543	3,642,528.4		9,041,699	2,944,202	11,985,901		32.56%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 7 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Current Revenue (4)	Revenue Increase (5)	Proposed Revenue (6)	Proposed Rates (7)	Percent Increase (8)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$/Dth	\$	\$	\$	\$	%
1 Rate Schedule SDS - Small Distribution Service									
2 C O M M E R C I A L									
3	Customer Charge								
4	64,400 <= 110,000 Therms Annually	1,991		125.12	249,114	49,536	298,650	150.00	19.89%
5	> 110,000 <= 540,000 Therms Annually	1,885		469.34	790,638	135,912	926,750	550.00	17.19%
6	Total	3,876							
7	Commodity Charge								
8	Deliveries		3,986,927.1	1.1416	4,551,476	174,527	4,726,003	1.1854	3.84%
9	Subtotal				5,591,428	360,075	5,951,503		6.44%
10	STAS				(6,486)	6,486	0		
11	Flexed Deliveries	108	198,700.0 (workpaper)		201,904	0	201,904		0.00%
12	Total Commercial SDS	3,784	4,185,627.1		5,785,946	366,561	6,153,407		6.33%
13 I N D U S T R I A L									
14	Customer Charge								
15	64,400 <= 110,000 Therms Annually	248		125.12	31,030	6,170	37,200	150.00	19.89%
16	> 110,000 <= 540,000 Therms Annually	926		469.34	467,463	80,337	547,800	550.00	17.19%
17	Total	1,244							
18	Commodity Charge								
19	Deliveries		2,837,531.4	1.1416	3,239,326	124,284	3,363,610	1.1854	3.84%
20	Subtotal				3,737,819	210,791	3,948,610		5.64%
21	STAS				(4,336)	4,336	0		
22	Flexed Deliveries	0	0.0 (workpaper)		0	0	0		
23	Total Industrial SDS	1,244	2,837,531.4		3,733,483	215,127	3,948,610		5.76%
24	Total Rate Schedule SDS	5,028	7,023,158.5		9,520,329	581,688	10,102,017		6.11%
25 Rate Schedule LDS - Large Distribution Service									
26 C O M M E R C I A L									
27	Customer Charge								
28	> 540,000 <= 1,074,000 Therms Annually	134		1,227.00	164,418	0	164,418	1,227.00	0.00%
29	> 1,074,000 <= 3,400,000 Therms Annually	108		2,190.00	236,520	0	236,520	2,190.00	0.00%
30	> 3,400,000 <= 7,500,000 Therms Annually	12		4,526.00	54,312	0	54,312	4,526.00	0.00%
31	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
32	Total	254							
33	Commodity Charge								
34	> 540,000 <= 1,074,000 Therms Annually		730,543.2	0.9270	677,214	0	677,214	0.9270	0.00%
35	> 1,074,000 <= 3,400,000 Therms Annually		1,176,600.0	0.8114	956,316	0	956,316	0.8114	0.00%
36	> 3,400,000 <= 7,500,000 Therms Annually		690,000.0	0.6716	463,404	0	463,404	0.6716	0.00%
37	> 7,500,000 Therms Annually		0.0	0.6716	0	0	0	0.4061	0.00%
38	Total Commercial Deliveries		2,596,143.2		2,096,934	0	2,096,934		0.00%
39	Subtotal				2,552,184	0	2,552,184		0.00%
40	STAS				(2,961)	2,961	0		
41	Flexed Deliveries	12	226,000.0 (workpaper)		123,588	0	123,588		0.00%
42	Total Commercial LDS	266	2,825,143.2		2,672,811	2,961	2,675,772		0.11%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 8 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
1 Rate Schedule LDS - Large Distribution Service									
2	INDUSTRIAL								
3	Customer Charge:								
4	> 540,000 to <= 1,074,000 Therms Annually	305		1,227.00	374,235	0	374,235	1,227.00	0.00%
5	> 1,074,000 to <= 3,400,000 Therms Annually	206		2,190.00	451,140	0	451,140	2,190.00	0.00%
6	> 3,400,000 to <= 7,500,000 Therms Annually	72		4,526.00	325,872	0	325,872	4,526.00	0.00%
7	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
8	Total	583							
9	Commodity Charge:								
10	> 540,000 to <= 1,074,000 Therms Annually		1,892,598.8	0.9270	1,754,439	0	1,754,439	0.9270	0.00%
11	> 1,074,000 to <= 3,400,000 Therms Annually		2,938,200.0	0.8114	2,384,055	0	2,384,055	0.8114	0.00%
12	> 3,400,000 to <= 7,500,000 Therms Annually		2,457,000.0	0.6716	1,650,121	0	1,650,121	0.6716	0.00%
13	> 7,500,000 Therms Annually		0.0	0.6716	0	0	0	0.4061	
14	Total Industrial Deliveries		7,287,798.8		5,788,615	0	5,788,615		0.00%
15	Subtotal				6,939,862	0	6,939,862		0.00%
16	STAS				(8,050)	8,050	0		
17	Flexed Deliveries	252	7,675,400.0 (workpaper)		3,246,225	0	3,246,225		0.00%
18	Total Industrial LDS	835	14,963,198.8		10,178,037	8,050	10,186,087		0.08%
19	Total Rate Schedule LDS	1,101	17,768,342.0		12,850,848	11,011	12,861,859		0.09%
20 Rate Schedule MLDS - Main Line Distribution Service - Class I									
21	COMMERCIAL								
22	Customer Charge:								
23	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	0	0	469.34	0.00%
24	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	0	13,788	1,149.00	0.00%
25	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	0	0	2,050.00	0.00%
26	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	0	0	4,096.00	0.00%
27	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
28	Total	12							
29	Commodity Charge:								
30	All Gas Consumed		102,100.0	0.0935	9,546	0	9,546	0.0935	0.00%
31	Subtotal				23,334	0	23,334		0.00%
32	STAS				(27)	27	0		
33	Flexed	0	0.0 (workpaper)		0	0	0		0.00%
34	Total Commercial MLDS - Class I	12	102,100.0		23,307	27	23,334		0.12%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 9 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Proposed Rates (7) \$	Percent Increase (8) %
1 Rate Schedule MLDS - Main Line Distribution Service - Class I									
2	INDUSTRIAL								
3	Customer Charge:								
4	> 274,000 to <= 540,000 Therms Annually	12		469.34	5,632	0	5,632	469.34	0.00%
5	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	0	0	1,149.00	0.00%
6	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	0	24,600	2,050.00	0.00%
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	0	0	4,096.00	0.00%
8	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
9	Total	24							
10	Commodity Charge:								
11	All Gas Consumed		112,300.0	0.0935	10,500	0	10,500	0.0935	0.00%
12	Subtotal				40,732	0	40,732		0.00%
13	STAS				(47)	47	0		
14	Flexed	12	2,964,000.0 (workpaper)		364,998	0	364,998		0.00%
15	Total Industrial MLDS - Class I	36	3,076,300.0		405,683	47	405,730		0.01%
16	Total Rate Schedule MLDS - Class I	48	3,178,400.0		428,990	74	429,064		0.02%
17 Rate Schedule MLDS - Main Line Distribution Service - Class II									
18	INDUSTRIAL								
19	Customer Charge:								
20	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	0	0	469.34	0.00%
21	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	0	0	1,149.00	0.00%
22	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	0	24,600	2,050.00	0.00%
23	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	0	0	4,096.00	0.00%
24	> 7,500,000 Therms Annually	0		7,322.00	0	0	0	7,322.00	0.00%
25	Total	12							
26	Commodity Charge:								
27	<= 1,074,000 Therms Annually		0.0	0.5264	0	0	0	0.5264	0.00%
28	> 1,074,000 to <= 3,400,000 Therms Annually		296,000.0	0.4471	132,342	0	132,342	0.4471	0.00%
29	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3866	0	0	0	0.3866	0.00%
30	> 7,500,000 Therms Annually		0.0	0.3349	0	0	0	0.3349	0.00%
31	Subtotal		296,000.0		156,942	0	156,942		0.00%
32	STAS				(182)	182	0		
33	Flexed	48	1,684,000.0 (workpaper)		644,200	0.0	644,200		0.00%
34	Total Industrial MLDS - Class II	60	1,980,000.0		800,960	182.0	801,142		0.02%

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended June 30, 2014

Exhibit No. 103
Schedule No. 8
Page 10 of 10
Witness: P. A. Strauss

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Current Revenue (4) \$	Revenue Increase (5) \$	Proposed Revenue (6) \$	Percent Increase (7) %
1	Transportation Summary by Customer Class							
2	Residential							
3	Base Rate Revenue				40,288,371	12,547,652	52,836,023	31.15%
4	STAS				(49,692)	49,692	0	-100.00%
5	Rider USP				2,549,024	996,921	3,545,945	39.11%
6	Gas Cost				8,445,497	0	8,445,497	0.00%
7	Total Residential Transportation	1,038,159	9,673,000		51,233,200	13,594,265	64,827,465	26.53%
8	Commercial							
9	Base Rate Revenue				21,616,720	5,268,012	26,884,732	24.37%
10	STAS				(24,663)	24,663	0	-100.00%
11	Gas Cost				2,106,675	0	2,106,675	0.00%
12	Total Commercial Transportation	125,334	12,159,026.5		23,698,732	5,292,675	28,991,407	22.33%
13	Industrial							
14	Base Rate Revenue				15,312,003	274,915	15,586,918	1.80%
15	STAS				(12,824)	12,824	0	-100.00%
16	Gas Cost				712	0	712	0.00%
17	Total Industrial Transportation	2,605	22,940,399.8		15,299,891	287,739	15,587,630	1.88%
18	Total Transportation	1,166,098	44,772,426.1		90,231,823	19,174,679	109,406,502	21.25%
19	Total Company Throughput	5,050,351	77,091,622.6		377,898,106	77,311,077	455,209,183	20.46%
20	Other Operating Revenue							
21	487 - Forfeited Discounts				944,367	0	944,367	0.00%
22	488 - Miscellaneous Service Revenues				146,687	0	146,687	0.00%
23	493 - Rent from Gas Property				173,011	0	173,011	0.00%
24	495 - Prior Yr. Rate Refund - Net				0	0	0	0.00%
25	495 - Off System Sales				0	0	0	0.00%
26	495 - Other Gas Revenues - Other				144,725	0	144,725	0.00%
27	495 - Provision For Rate Refunds				0	0	0	0.00%
28	Total Other Operating Revenue				1,408,790	0	1,408,790	0.00%
29	Total Company Revenue				379,306,896	77,311,077	456,617,973	20.38%

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending June 30, 2014, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.		Normalized Twelve Months Ended			FTY Twelve Months Ended			FFRY Twelve Months Ended			Exhibit 104 Schedule 2 Reference
		May 31, 2012	Adjustments	1.85% Inflation Adjustment [1]	May 31, 2013	Adjustments	1.56% Inflation Adjustment [1]	June 30, 2014			
		(1)	(2)	(3)	(4=1+2+3)	(5)	(6)	(7=4+5+6)			
		\$	\$	\$	\$						
1	Labor	25,335,318	755,144	-	26,090,462	578,144		26,668,606			Page 1
2	Incentive Compensation	1,607,482	(265,937)	-	1,341,545	40,177		1,381,722			Page 4
3	Labor - New Employees after Historic Test Year	-	1,272,250	-	1,272,250	27,368		1,299,618			Page 10
4	Pensions	8,026,917	(1,294,310)	-	6,732,607	(2,985,877)		3,746,730			Page 11 & 12
5	OPEB	1,571,966	(1,736,839)	-	(164,873)	-		(164,873)			Page 11 & 12
6	Other Employee Benefits	4,347,815	706,495	-	5,054,310	335,734		5,390,044			Page 11 & 12
7	Outside Services	14,072,713	-	260,345	14,333,058	-	223,596	14,556,654			
8	Rent and Leases	1,303,330	374,221	-	1,677,551	-		1,677,551			Page 15
9	Corporate Insurance	2,738,827	136,941	-	2,875,768	143,789	-	3,019,558			Page 16
10	Injuries and Damages	626,855	-	11,597	638,452	-	9,960	648,412			
11	Employee Expenses	1,734,482	-	32,088	1,766,570	-	27,558	1,794,128			
12	Company Memberships	254,168	-	4,702	258,870	-	4,038	262,908			
13	Utilities and Fuel Used in Company Operations	433,994	-	8,029	442,023	-	6,896	448,918			
14	Uncollectible Accounts	3,046,671	(58,407)	-	2,988,264	88,640		3,076,904			Page 17
15	Uncollectible Accounts -Unbundled-gas	1,817,075	108,765	-	1,925,840	(77,564)		1,848,276			Page 17
16	Uncollectible CAP-Rider USP	8,428,112	86,501	-	8,514,613	(45,318)		8,469,295			Page 18
17	Rider USP - LIURP/Energy Efficiency	2,377,160	24,398	-	2,401,558	(12,782)		2,388,776			Page 18
18	Advertising/Bill Inserting	154,625	-	2,861	157,486	-	2,457	159,942			
19	Other O&M	5,594,498	-	103,498	5,697,996	-	88,889	5,786,885			
20	DIMP	-	2,580,000	-	2,580,000	4,990,000		7,570,000			
21	Interest on Customer Deposits	153,359	-	-	153,359	-		153,359			
22	Lobbying	(129,056)	-	(2,388)	(131,444)	-	(2,051)	(133,494)			
23	PUC, OCA, OSBA Fees	1,405,234	-	-	1,405,234	-		1,405,234			
24	Charitable Contributions	-	-	-	-	-		-			
25	System Services	39,821,257	2,415,437	-	42,236,694	1,349,760		43,586,454			Page 22 & 27
26	Emergency Furnace Repair	500,000	-	-	500,000	-		500,000			
27	Gas Technology Institute	165,000	42,674	-	207,674	-		207,674			Page 19
28	Rate Case Expense Normalization	-	522,886	-	522,886	-		522,886			Page 20
29	Royalties	5,977	-	-	5,977	-		5,977			
30	NIFIT	-	-	-	-	1,010,000		1,010,000			
31	NCSC OPEB costs amortization	90,313	-	-	90,313	-		90,313			
32	Education and Outreach	-	300,000	-	300,000	-		300,000			
33	Odorization	-	75,000	-	75,000	-		75,000			
34	York MGP costs	-	-	-	-	-		-			
35	Total Operation and Maintenance Expense	125,484,092	6,045,219	420,732	131,950,043	5,442,072	361,343	137,753,458			

[1] Exh 104, Sch 2, Pg 21

Columbia Gas of Pennsylvania, Inc.
Adjustment to Payroll
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
	<u>FTY Adjustment</u>		
1	Adjusted Annualized Labor @ 5/31/12	Exh. No. 104, Sch.2, Pg. 2, Ln.5	37,370,880
2	Merit Increases	Exh. No. 104, Sch.2, Pg. 2, Ln.7&10	1,119,229
3	Annualized Labor @ 5/31/13	(Line 1 + Line 2)	<u>38,490,109</u>
4	Annualized Labor @ 5/31/12	Exh. No. 104, Sch.2, Pg. 2, Ln.5	<u>37,370,880</u>
5	Adjustment	(Line 3 less Line 4)	1,119,229
6	O&M Expense Percentage	Exh. No. 4, Sch.2, Pg 7, Ln. 8	<u>67.4700%</u>
7	O&M Payroll Adjustment Existing Employees	(Line 5 times Line 6)	<u><u>755,144</u></u>
	<u>FFRY Adjustment</u>		
8	Annualized Labor @ 5/31/13	Exh. No. 104, Sch.2, Pg. 2, Ln.11	38,490,109
9	Merit Increases thru 6/30/14	Exh. No. 104, Sch.2, Pg. 3, Ln.3	856,891
10	Annualized Labor @ 6/30/14	(Line 8 + Line 9)	<u>39,347,000</u>
11	Annualized Labor @ 5/31/12	Exh. No. 104, Sch.2, Pg. 2, Ln.11	<u>38,490,109</u>
12	Adjustment	(Line 10 less Line 11)	856,891
13	O&M Expense Percentage	Exh. No. 4, Sch.2, Pg 7, Ln. 8	<u>67.4700%</u>
14	O&M Payroll Adjustment Existing Employees	(Line 12 times Line 13)	<u><u>578,144</u></u>

Columbia Gas of Pennsylvania, Inc.
Calculation of Wage Increase
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014
FTY Adjustment

Line No.	Description	Reference	Clerical (1) \$	Exempt (2) \$	Manual Non-Union (3) \$	Local 1852-17 Union (4) \$	Local 12124 & Local 13787 Union (5) \$	Local 475 Union (6) \$	Local 479 Union (7) \$	Affiliate Labor Transferred (8) \$	Overtime Premium (9) \$	Total (10= 1 thru 9) \$
1	Annualized Labor @ 5/31/12	Exh. No.4, Sch.2, Page 4	2,796,076	6,487,059	681,138	4,380,154	6,565,125	7,655,475	3,633,248	0		32,198,275
2	Historic Test Year Level Labor	Exh. No.4, Sch.2, Page 5, Line 13, Col 7								1,136,126		1,136,126
3	Subtotal Annualized Labor @ 5/31/12	Line 1 + Line 2	2,796,076	6,487,059	681,138	4,380,154	6,565,125	7,655,475	3,633,248	1,136,126	0	33,334,401
4	Overtime & Premium @ Twelve Months Ended 5/31/12	Exh. No. 4, Sch.2, Page 5, Ln 13, Col 5 & 6									4,036,479	4,036,479
5	Adjusted Annualized Labor @5/31/12 (Lines 1 thru 4)	Line 3 + Line 4	2,796,076	6,487,059	681,138	4,380,154	6,565,125	7,655,475	3,633,248	1,136,126	4,036,479	37,370,880
6	Percent Increase for 2012 [1]		2.50%	3.00%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
7	Amount of Increase	Line 5 x Line 6	69,902	194,612	17,028	87,603	131,303	153,110	72,665	22,723	80,730	829,676
8	Subtotal	Line 5 + line 7	2,865,978	6,681,671	698,166	4,467,757	6,696,428	7,808,585	3,705,913	1,158,849	4,117,209	38,200,556
9	Percent Increase at 3/1/13		2.50%	3.00%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	Amount of Increase	Line 8 x Line 9	71,649	200,450	17,454	0	0	0	0	0	0	289,553
11	Total Adjusted Annualized Labor at 05/31/13	Line 8 + Line 10	2,937,627	6,882,121	715,620	4,467,757	6,696,428	7,808,585	3,705,913	1,158,849	4,117,209	38,490,109

[1] Increases are as follows:

Clerical, Exempt & Manual - 6/1/12 and 3/1/13
Local 1852-17 - 4/1/13
Local 12124 & Local 13787 - 9/15/12
Local 475 - 9/30/12
Local 479 - 11/1/12
Affiliates & Premium/Overtime - Assume increase at Union Level

Columbia Gas of Pennsylvania, Inc.
Calculation of Wage Increase
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014
FFRY Adjustment

Line No.	Description	Reference	Clerical (1) \$	Exempt (2) \$	Manual Non-Union (3) \$	Local 1852-17 Union (4) \$	Local 12124 & Local 13787 Union (5) \$	Local 475 Union (6) \$	Local 479 Union (7) \$	Affiliate Labor Transferred (8) \$	Overtime Premium (9) \$	Total (10= 1 thru 9) \$
1	Adjusted Annualized Labor @ 5/31/13	Exh. No. 104, Sch.2, Page 2, Line 11	2,937,627	6,882,121	715,620	4,467,757	6,696,428	7,808,585	3,705,913	1,158,849	4,117,209	38,490,109
2	Percent Increase for 2013/2014 [1]		2.50%	3.00%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
3	Amount of Increase	Line 1 x Line 2	73,441	206,464	17,891	89,355	133,929	156,172	74,118	23,177	82,344	856,891
4	Total Annualized Labor at 6/30/14	Line 1 + Line 3	<u>3,011,068</u>	<u>7,088,585</u>	<u>733,511</u>	<u>4,557,112</u>	<u>6,830,357</u>	<u>7,964,757</u>	<u>3,780,031</u>	<u>1,182,026</u>	<u>4,199,553</u>	<u>39,347,000</u>

[1] Increases are as follows:

Clerical, Exempt & Manual - 3/1/14
Local 1852-17 - 4/1/14
Local 12124 & Local 13787 - 9/15/13
Local 475 - 9/30/13
Local 479 - 11/1/13
Affiliates & Premium/Overtime - Assume increase at Union Level

5	Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year												
6		Jul-13											-
7		Aug-13											-
8		Sep-13					5,580						5,580
9		Oct-13					11,161	13,014					24,175
10		Nov-13					11,161	13,014	6,176				30,351
11		Dec-13					11,161	13,015	6,177				30,353
12		Jan-14					11,160	13,014	6,176	1,931	6,862		39,143
13		Feb-14					11,161	13,014	6,177	1,932	6,862		39,146
14		Mar-14	6,120	17,205	1,491		11,161	13,015	6,176	1,931	6,862		63,961
15		Apr-14	6,120	17,206	1,491	7,446	11,161	13,014	6,177	1,932	6,862		71,409
16		May-14	6,120	17,205	1,491	7,446	11,160	13,014	6,176	1,931	6,862		71,405
17		Jun-14	6,120	17,205	1,491	7,447	11,161	13,015	6,177	1,932	6,862		71,410
18		Gross Payroll impact in Rate Year	24,480	68,821	5,964	22,339	106,027	117,129	49,412	[2]	11,589	[2]	446,933
19		Capitalization											67.47%
20		O&M Impact in Rate Year											301,546

Annual pay increases for employees in columns 1, 2, 3, 4, 5, 6 and 7 are reflected based on the dates as provided in footnote [1].
Affiliated labor and premium/overtime is assumed to be a mid-period increase.

Columbia Gas of Pennsylvania, Inc..

Incentive Compensation

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.		Reference	Amount \$
	FTY Adjustment		
1	Estimated 2013 Incentive - Target Level		1,988,358
2	Percent to O&M Expense	Exh. 4, Sch 2, Pg 7, Ln 8	67.4700%
3	Incentive Compensation included in O&M	Line 1 x Line 2	1,341,545
4	Annualized Historic Test Year Level	Exh. 104, Sch 1. Pg 2, Ln 2	1,607,482
5	Total Adjustment	Line 3 - Line 4	(265,937)
	FFRY Adjustment		
6	Estimated 2014 Incentive - Target Level		2,047,906
7	Percent to O&M Expense	Exh. 4, Sch 2, Pg 7, Ln 8	67.4700%
8	Incentive Compensation included in O&M	Line 6 x Line 7	1,381,722
9	Incentive Compensation included in FTY O&M	Line 3	1,341,545
10	Total Adjustment	Line 8 - Line 9	40,177

11	Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year		
12		Jul-13	0
13		Aug-13	0
14		Sep-13	0
15		Oct-13	0
16		Nov-13	0
17		Dec-13	0
18	Reflects total adjustment (Line 10) divided by 12 months	Jan-14	3,348
19		Feb-14	3,348
20		Mar-14	3,348
21		Apr-14	3,348
22		May-14	3,348
23		Jun-14	3,348
24		O&M for Rate Year	20,088
	The 2014 Incentive would be reflected in the rate year expense starting in January 2014.		

Columbia Gas of Pennsylvania, Inc.
Incentive Compensation
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

**NISOURCE INC.
CORPORATE INCENTIVE PLAN**

1. PURPOSE

The purpose of the NiSource Inc. Corporate Incentive Plan ("Plan") is to motivate and reward certain employees of NiSource Inc. (the "Corporation") and its affiliates (individually, the "Employer" and collectively, the "Employers") by making a portion of their compensation dependent upon the achievement of certain performance criteria.

2. ADMINISTRATION

The Plan is administered by the Officer Nomination and Compensation Committee ("Committee") of the Board of Directors of the Corporation ("Board"), which, subject to action of the Board, has complete discretion and authority with respect to the Plan and its application, except to the extent that discretion is expressly limited by the Plan.

3. ELIGIBILITY FOR PARTICIPATION

All exempt and non-exempt employees of the Corporation and its affiliates, other than employees who have received a last chance letter, final notice letter or equivalent during the Plan year, certain exempt employees who participate in other specialized functional incentive plans and bargaining unit employees of Kokomo Gas and Fuel Company are eligible to participate in the Plan; provided however, that the Committee may add additional employees and remove employees in its discretion ("Eligible Employees"). The Committee or the Corporation's Chief Executive Officer may determine which Eligible Employees or groups of Eligible Employees shall actually participate in the Plan. The Committee or the Chief Executive Officer generally shall make this determination each calendar year (a "Performance Year"). Such officers and other Eligible Employees chosen to participate in the Plan are "Participants." Designation by the Committee or Chief Executive Officer as a Participant in one Performance Year shall not confer on such Participant the right to be a Participant in another Performance Year.

Notwithstanding the previous paragraph, an employee described above shall be a "Limited Participant" if he or she has received one or more suspensions without pay totaling five days or more during the calendar year. Each Limited Participant will have his or her individual incentive opportunity reduced by at least 50%. Any Participant not covered under the preceding sentences is a "Full Participant."

4. CREATION OF PERFORMANCE TARGETS

A. GENERAL

Each year, the Committee shall determine the basic terms and conditions under which incentive compensation will be paid under the Plan. The Committee or the Chief Executive Officer of the Corporation, as described below, may specify different terms and conditions for different Participants or different groups of Participants. A

**Columbia Gas of Pennsylvania, Inc.
Incentive Compensation**

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Participant's incentive compensation for a Performance Year may be based in whole or in part on the Participant's corporate division, department, or business unit ("Group") and in whole or in part on the performance of the Corporation as a whole.

B. PERFORMANCE GROUPS

The Committee or the Chief Executive Officer may segregate the Corporation into different Groups. Groups may include (a) Corporate Support, (b) Gas Distribution Business Unit, (c) NIE Business Unit, (d) NGT&S Business Unit, and (e) such other groups determined by the Committee or the Chief Executive Officer. The Committee or the Chief Executive Officer, in their sole discretion, shall place Participants in a Group based upon their position in the Corporation. If a Participant changes positions during the calendar year, the Participant will be assigned to a Group based on the position they hold on December 31, unless the Committee or the Chief Executive Officer, in their sole discretion, determines otherwise.

C. CORPORATE AND PERFORMANCE UNIT CONDITIONS; CREATION OF INCENTIVE POOL

1. General Corporate Conditions

Whether an incentive payment will be made under this Plan may depend upon the Corporation achieving a financial trigger for an applicable Performance Year. The Committee may select the financial trigger for each performance Year based on any objective criteria, including criteria that relate to operating earnings per share, funds from operations, business unit operating earnings, revenue, expense control, shareholder return, valuation, productivity, or such other criteria determined by the Committee (the "Performance Criteria"). The Committee will have full discretion and authority to determine and certify whether the trigger has been achieved and whether any adjustments need to be made in calculating the trigger to reflect unusual or non-recurring events. If the financial trigger is less than a minimum performance standard determined by the Committee for the applicable Performance Year, no amount will be payable under the Plan.

2. Group Performance Conditions and Incentive Pool

If the financial trigger described in Part (1) above is reached, the Committee may create an incentive pool for each Group from which bonuses under this Plan will be paid (the "Incentive Pool"). To determine the Incentive Pool for each Group, the Committee may establish one or more financial triggers that the Group needs to achieve for the Performance Year based upon any Performance Criteria. The Committee may delegate this authority to one or more officers. The Committee may assign payout percentages based upon various potential results, ranging from a minimum "Trigger" percentage to a maximum "Stretch" percentage, to be applied if the financial triggers are met. The Committee has full discretion and authority to determine the "Target" payout and the "Trigger" and "Stretch" payouts for each

Columbia Gas of Pennsylvania, Inc.
Incentive Compensation

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Performance Year.

5. DISTRIBUTION OF THE INCENTIVE PAYMENT

A. General Timing of Payment

If payable, the Participant's bonus will be distributed to the Participant, or the Participant's estate in the event of the Participant's death before payment, in cash in a single sum as soon after the end of the applicable Performance Year as practicable, but no later than March 15 after the end of the Performance Year, in accordance with the Corporation's payroll practices. A Participant who terminates his or her employment with the Corporation after the end of the Performance Year, but before the distribution of the incentive payment will be entitled to receive any payment due under this Plan. However, any participant that is terminated "for cause" before the distribution of the incentive payment will not be entitled to receive any payment due under this plan. Notwithstanding the foregoing, any Participant who terminates employment with the Employer and their affiliates due to death, disability or retirement, pursuant to an Employer's qualified retirement plan, during a calendar year will be deemed a Participant on December 31 of such calendar year, and will receive an incentive payment for such year based on his or her Eligible Earnings through the date of termination of employment.

B. Over/Under Payments

If any Participant or beneficiary receives an underpayment of any bonus payable under this Plan, payment of any such shortfall shall be made as soon as administratively practicable. If any Participant or beneficiary receives an overpayment of any bonus payable under the terms of this Plan for any reason, the Committee or its delegate shall have the right, in its sole discretion, to take whatever action it deems appropriate, including but not limited to the right to require repayment of such amount or to reduce future payments under this Plan, to recover any such overpayment. Notwithstanding the foregoing, if the Corporation is required to prepare an accounting restatement due to the material noncompliance of the Corporation, as a result of misconduct, with any financial reporting requirement under the securities laws, and if the Participant knowingly or grossly negligently engaged in the misconduct, or knowingly or grossly negligently failed to prevent the misconduct, or if the Participant is one of the individuals subject to automatic forfeiture under Section 304 of the Sarbanes-Oxley Act of 2002, the Participant shall reimburse the Corporation the amount of any payment in settlement of bonus earned or accrued during the twelve- (12-) month period following the first public issuance or filing with the United States Securities and Exchange Commission (whichever just occurred) of the financial document embodying such financial reporting requirement.

6. CONTINUITY OF THE PLAN.

Although it is the present intention of the Corporation to continue the Plan in effect for an

Columbia Gas of Pennsylvania, Inc.
Incentive Compensation

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

indefinite period of time, the Corporation reserves the right to terminate the Plan in its entirety as of the end of any calendar year or to modify the Plan as it exists from time to time, provided that no such action shall adversely affect any incentive payment amounts previously earned in a preceding calendar year under the Plan.

7. NOTICES.

Any notice required or permitted to be given by the Corporation or the Committee pursuant to the Plan shall be deemed given when personally delivered or deposited in the United States mail, registered or certified, postage prepaid, addressed to the Participant, his or her beneficiary, executors, administrators, successors, assigns or transferees, at the last address shown for the Participant on the records of the Corporation or subsequently provided in writing to the Corporation.

8. WITHHOLDING.

The Corporation may withhold from any incentive payment under the Plan amounts sufficient to satisfy applicable withholding requirements under any federal, state or local law, and deductions as may be required pursuant to agreement with, or without the consent of, a Participant, including withholding with respect to any elective deferrals under the deferred compensation arrangement sponsored by the Corporation.

9. MISCELLANEOUS PROVISIONS.

- A. Except as otherwise provided in Section 5(B), no incentive payment under the Plan shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance or charge prior to actual receipt thereof by the payee; and any attempt to so anticipate, alienate, sell, transfer, assign, pledge, encumber or charge prior to such receipt shall be void; and the Corporation shall not be liable in any manner for or subject to the debts, contracts, liabilities, engagements or torts of any person entitled to any incentive payment under the Plan.
- B. Nothing contained herein will confer upon any Participant the right to be retained in the service of an Employer or any affiliate thereof nor limit the right of an Employer or any subsidiary thereof to discharge or otherwise deal with any Participant without regard to the existence of the Plan.
- C. The Plan shall at all times be entirely unfunded and no provision shall at any time be made with respect to segregating assets of an Employer or any affiliate thereof for payment of any incentive payments hereunder. No Participant or any other person shall have any interest in any particular assets of an Employer or any affiliate thereof by reason of the right to receive an incentive payment under the Plan and any such Participant or any other person shall have only the rights of a general unsecured creditor of an Employer or any affiliate thereof with respect to any rights under the Plan.

Columbia Gas of Pennsylvania, Inc.
Incentive Compensation

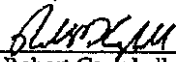
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

10. GOVERNING LAW.

The provisions of the Plan shall be construed and interpreted according to the laws of the State of Indiana, except as preempted by federal law.

IN WITNESS WHEREOF, the Corporation has adopted this Plan and caused this Plan to be executed on its behalf by its officer duly authorized, on this 29th day of March, 2009.

NISOURCE, INC.

By: 
Robert Campbell

Columbia Gas of Pennsylvania
Impact of New Employees

Line #	Position Description (A)	Job Type (B)	# Employees Hired (C)	Average Annual Wage (D)	Average Wage Increase FTY (E)	FTY Total Annual Wage Increase (F = C x D x (1+E))	Percentage of Time charging O&M (G)	FTY O&M Impact of New Employees (H = F x G)	FFRY O&M Incremental Impact of New Employees (I = H x E)
1	Construction Coordinators	Exempt	14	60,000	3.0%	865,200	15%	129,780	3,893
2	Construction Specialists	Exempt	4	70,000	3.0%	288,400	10%	28,840	865
3	Construction Operators	Union	22	59,904 **	2.0%	1,344,246	70%	940,972	18,819
4	Field Engineering	Exempt	3	59,000	3.0%	182,310	5%	9,116	273
5	GIS Engineering	Exempt	4	50,000	3.0%	206,000	5%	10,300	309
6	Land Agent	Exempt	3	66,000	3.0%	203,940	5%	10,197	306
7	Land Tech	Clerical	1	45,000	2.5%	46,125	5%	2,306	58
8	System Planning	Exempt	1	59,000	3.0%	60,770	5%	3,039	91
9	GPS Mapping Technician	Union	3	45,000	2.0%	137,700	100%	137,700	2,754
10	Totals		<u>55</u>			<u>3,334,691</u>		<u>1,272,250</u>	<u>27,368</u>
11	Average Percent of Labor to O&M (1,272,250 / 3,334,691)							38.15%	

** - Based on \$28.80 per hour x 2,080 hours in year.

12	<u>Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year</u>							
13		Jul-13	-					
14		Aug-13	-					
15		Sep-13	-					
16		Oct-13	-					
17		Nov-13	-					
18		Dec-13	-					
19	Reflects one month of annual union labor increase	Jan-14	1,798					
20		Feb-14	1,798					
21	Reflects one month of exempt labor increases plus the union increase in Line 19.	Mar-14	2,281					
22		Apr-14	2,281					
23		May-14	2,281					
24		Jun-14	2,281					
25	Total Rate Year Expense Impact							<u>12,720</u>

All employees will be hired before December 31, 2012 - therefore the annualized 2014 increase in Column I is adjusted in this calculation.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014
FTY Adjustment - Annualization of Change In Benefits Expense

Line No.	Cost Element No.	Description	05/31/12 Gross Per Books (1) \$	05/31/12 Per Books Total Transfers (2) \$	05/31/12 Test Year Net Costs (3 = 1 - 2) \$	2013 Gross Costs 1 / (4) \$	2013 Total Transfers (5 = 4 x 7) \$	2013 Net Costs Before Adj (6 = 4 - 5) \$	Percent Capitalized 4 / (7) %	Average per (510) Employee (8 = 4/510) \$	Capitalization 38.15% Additional Cost For New Employees 55 (9 = 8 x 55 x capitalization)	2013 Net Costs (10 = 6 + 9) \$	Net Adjustment (11 = 10 - 3) \$
PENSIONS AND RETIREMENT INCOME													
1	9061	Retirement Income Plan	15,020,000	(6,996,688)	8,023,312	9,975,667 2 /	(3,245,084)	6,730,583	32.53%	N/A	N/A	6,730,583	(1,292,729)
2	9061	Supplemental Retirement Income Plan	5,882	(2,277)	3,605	3,000	(976)	2,024	32.53%	N/A	N/A	2,024	(1,581)
3		Total Pensions and Retirement Income	15,025,882	(6,998,965)	8,026,917	9,978,667	(3,246,060)	6,732,607				6,732,607	(1,294,310)
OPEB COST													
4	9046	Ongoing OPEB - Medical	(78,124)	28,121	(50,003)	0	0	0	32.53%	N/A	N/A	0	50,003
5	9047	Ongoing OPEB - Group Life	67,287	(24,221)	43,066	0	0	0	32.53%	N/A	N/A	0	(43,066)
6	9048	SFAS 106 Amortization	1,541,956	0	1,541,956	0	0	0		N/A	N/A	0	(1,541,956)
7		Total OPEB Deferral	1,531,119	3,900	1,535,019	0	0	0		0	0	0	(1,535,019)
8	9049	SFAS 112	(432,627)	0	(432,627)	138,824	0	138,824		N/A	N/A	138,824	571,451
9		OPEB difference between expense and recovery		469,574	469,574	0	0	0		N/A	N/A	0	(469,574)
10		OPEB Overcollection Post Rate Case	0	0	0	0	0	(303,697)		N/A	N/A	(303,697)	(303,697)
11		Total OPEB (Line 7 + Line 8 + Line 9 + Line 10)	1,098,492	473,474	1,571,966	138,824	0	(164,873)		0	0	(164,873)	(1,736,839)
EMPLOYEES' INSURANCE PLANS & OTHER													
12	9041&9045	Comp Medical Insurance and EAP	4,034,327	(1,452,189)	2,582,138	4,201,000	(1,366,585)	2,834,415	32.53%	8,237	172,847	3,007,262	425,124
13	9042	Dental Assistance	267,366	(96,241)	171,125	309,000	(100,518)	208,482	32.53%	606	12,714	221,196	50,071
14	9043	Group Life Insurance	108,842	(39,179)	69,663	114,000	(37,084)	76,916	32.53%	224	4,690	81,606	11,943
15	9044	Long Term Disability	281,233	(101,232)	180,001	289,000	(94,012)	194,988	32.53%	567	11,891	206,879	26,878
16		Total Employees' Insurance Plans	4,691,768	(1,688,841)	3,002,927	4,913,000	(1,598,199)	3,314,801		9,633	202,142	3,516,943	514,016
17	9081	Thrift Plan	1,481,491	(549,667)	931,824	1,727,000	(561,793)	1,165,207	32.53%	3,386	71,056	1,236,263	304,439
18	9095	Profit Sharing	341,334	0	341,334	315,000	(102,470)	212,530	32.53%	618	12,960	225,490	(115,844)
19		Inter-Company Billing	112,071	(40,341)	71,730	112,071	(36,457)	75,614	32.53%	0	0	75,614	3,884
20		Total Employees' Insurance Plans and Other	6,626,664	(2,278,849)	4,347,815	7,067,071	(2,298,919)	4,768,152		13,637	286,158	5,054,310	706,495
21		Total (Line 3 + Line 11 + Line 20)	22,751,038	(8,804,340)	13,946,698	17,184,562	(5,544,979)	11,335,886		13,637	286,158	11,622,044	(2,324,654)

22 1/1 Per Hewitt Estimates as of 8-2012

23 2/2 Reflects 3 year average of contributions (8/10 - \$332,000, 9/10 - \$7,337,000, 10/10 - \$782,000, 12/10 - \$782,000, 3/11 - \$4,652,000, 4/11 - \$1,022,000, 7/11 - \$964,000, 9/11 - \$964,000 and 12/11 - \$13,092,000)

24 3/3 Profit sharing recorded net of capital in gross expense

25 4/4 Capitalization Rate of 32.53% calculated on Exhibit No. 4, Schedule 2, Page 7, Line 9, Column 7

22 /1 Per Hewitt Estimates as of 8-2012
23 /2 Reflects 3 year average of contributions { 7/11 - \$964,000, 9/11 - \$964,000, 12/11 - \$13,092,000 and half of expected 2014 contribution of \$3,249,000}
24 /3 Profit sharing recorded net of capital in gross expense
25 /4 Capitalization Rate of 32.53% calculated on Exhibit No. 4, Schedule 2, Page 7, Line 9, Column 7

26	<u>Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year</u>	Jul-13	0
27		Aug-13	0
28		Sep-13	0
29		Oct-13	0
30		Nov-13	0
31		Dec-13	0
32	Reflects Total Adjustment (Line 21) divided by 12 months.	Jan-13	(220,845)
33		Feb-13	(220,845)
34		Mar-13	(220,845)
35		Apr-13	(220,845)
36		May-13	(220,845)
37		Jun-13	(220,845)
38		Total	<u>(1,325,070)</u>

2014 benefit costs would be reflected in the rate year expense starting in January 2014.

Columbia Gas of Pennsylvania, Inc.
OPEB Base Rate Reconciling Mechanism
Projected Over-Collection as of June 30, 2013

Line	Period	Over/(Under) Collection
1	Historic Test Period TME May 31, 2012	\$ 1,123,372
2	June 2012	22,354
3	July, 2012	22,584
4	August, 2012 - <i>Estimated</i>	22,921
5	September, 2012 - <i>Estimated</i>	22,921
6	October, 2012 - <i>Estimated</i>	22,921
7	November, 2012 - <i>Estimated</i>	22,921
8	December, 2012 - <i>Estimated</i>	22,921
9	Total As of December 31, 2012	1,282,915
10	6 Months Ended June 30, 2012 (<i>page 14, line 5</i>)	949,478
11	Total Deferrals for OPEB costs	2,232,393
12		
13	Annual amortization based on Rates in effect October 2011	1,500,000
14	Monthly Amortization (Ln 13 / 12)	125,000
15	Amortization months to June 30, 2013	13
16	Amortized amount (Ln 14 x Ln 15)	1,625,000
17		
18	Net Over Collected Position June 30, 2013 (Ln 11 - Ln 16)	607,393
19		
20	Amortization - 2 year passback (Ln 18 / 2)	303,697

Columbia Gas of Pennsylvania, Inc.
OPEB Base Rate Reconciling Mechanism
Projected Over-Collection for the Six Months Ended June 30, 2013

Line	Description	Source	Amount
1	Annual OPEB Allowance in Rates	Per Joint Settlement in Case R-2010-2201974, paragraph i, pg 8	\$ 1,898,955
2	Less: 2013 OPEB Expense (net of transfers)	2011 Exhibit 104, Schedule 2, page 12	0
3	Projected 2013 Over-Collection (Ln 1 - Ln 2)		\$ 1,898,955
4	Multiplied by 6/12		50.00%
5	Projected Over-Collection for the Six Months Ended June 30, 2013 (Ln 3 x Ln 4)		\$ 949,478

Columbia Gas of Pennsylvania, Inc.
Rents and Leases

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.	Lease Number	Type of Property	Monthly Rental (1) \$	Adjust Monthly Rental (2) \$	Charged to Other Comp. (3) \$	Charged to A/C 107 (4) \$	Net Monthly Rental (5=1+2-3-4) \$	Annual Rental (6=5*12) \$
<u>Building Leases</u>								
1	171	Service Center, Ellwood, Pennsylvania	816		140	0	676	8,112
2	1691	Service Center, Charleroi, Pennsylvania	351		416	(16)	(49)	(588)
3	1701	Service Center, Rochester, Pennsylvania	1,112		0		1,112	13,342
4	2989	Service Center, New Castle, Pennsylvania	6,100		386	857	4,857	58,284
5	3531	***** Bethel Park, Pennsylvania	0					0
6	3584	Warehouse, York, Pennsylvania	4,306				4,306	51,672
7	3584	Area Office, York, Pennsylvania	20,683		7,238	3,877	9,568	114,816
8	3601	Area Office, Somerset, Pennsylvania	1,662				1,662	19,944
9	3611	***** Area Office, Neville Island, Pennsylvania	0				0	0
10	3675	Headquarters, Champion Way, Canonsburg, PA	47,089		29,196		17,893	214,716
11		Headquarters, Champion Way, Canonsburg, PA	13,671		11,513		2,158	25,896
12	3679	Harrisburg Offices - Harrisburg, Pa	1,080				1,080	12,960
13	3692	Greencastle Storage Facilities	800				800	9,600
14		Washington Office - Not Leased	0		489		(489)	(5,868)
15		Uniontown Office - Not Leased	0		29		(29)	(348)
16	3704	Alpine Point OP Center, Bridgeville, PA	35,241		5,139		30,102	361,224
17		Subtotal Leases - Net O&M Impact	132,911		54,546	4,718	73,647	883,762
			<u>Annual Cost</u>		<u>Charged to A/C 107</u>		<u>Net Annual Cost</u>	
18		Property Taxes	50,829			8,613	42,216	42,216
19		Building Least total (Line 17 + Line 18)						925,978
20		Building Lease Total twelve months ended 5/31/12						551,757
21		Total Building Lease Adjustment (Line 19 - Line 20)						374,221

NOTE: Bethel Park and Area Office in Neville moving into Alpine Point office
Alpine Point office Lease effective 8/1/12

Columbia Gas of Pennsylvania, Inc.
Corporate Insurance

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.	Description	Account No.	Premiums In Effect At 05/31/12 \$ (1)	Adjustment 1 / \$ (2 = 1 x 5%)	FTY 05/31/13 \$ (3 = 1 + 2)	Adjustment 2 / \$ (4 = 3 x 5%)	FFRY 06/30/14 \$ (5 = 3 + 4)
1	Property Insurance Premiums	924	245,075	12,254	257,329	12,867	270,196
2	Other Miscellaneous Insurance Premiums	925	2,124,029	106,201	2,230,230	111,513	2,341,743
3	Workers Compensation Premiums	925	<u>547,982</u>	<u>27,399</u>	<u>575,381</u>	<u>28,770</u>	<u>604,151</u>
4	Total Corporate Insurance Premiums		2,917,086	145,854	3,062,940	153,150	3,216,090
5	Workers Comp Transferred to Capital	925	<u>(178,259)</u>	<u>(8,913)</u>	<u>(187,172)</u>	<u>(9,361)</u>	<u>(196,533)</u>
6	Total Corporate Insurance		<u>2,738,827</u>	<u>136,941</u>	<u>2,875,768</u>	<u>143,789</u>	<u>3,019,558</u>
7	Total Corporate Insurance Adjustment				<u>136,941</u>		<u>143,789</u>
	1_ / Reflects an increase over 2012 premium levels of	5%					
	2_ / Reflects an increase over 2013 premium levels of	5%					

Columbia Gas of Pennsylvania, Inc.
Adjustment To Uncollectible Accounts Expense
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

Line No.	Description	12 Mos Ended 05/31/13 Detail \$	Adjustment \$	Base Rate Uncoll \$	Unbundled Uncoll \$
FTY ADJUSTMENT					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	345,093,531			
3	Adjustments to Annualized Revenue:				
4	CAP Revenue Exhibit 103, Schedule 1, Page 5, Line 25	12,273,500			
5	Annualized DIS Revenue adjusted (Ln 2 less Lines 4)	332,820,031			
6	Uncollectible Accounts Average Write-off Rate	0.01458			
7	Total Annualized DIS Uncollectible Accounts	4,852,516	4,852,516		
8	Total Annualized GMB/GTS Revenue	31,846,329			
9	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 13, Ln 22		61,588		
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		4,914,104	2,988,264	1,925,840 [1]
11	Historic Test Year Annualized Uncollectible Expense 9/10		4,863,746	3,046,671	1,817,075
12	Total FTY Annualized Uncollectible Adjustment (Line 10- Line 11)		50,358	(58,407)	108,765
FFRY ADJUSTMENT					
13	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
14	Total Annualized DIS Revenue	345,830,741			
15	Adjustments to Annualized Revenue:				
16	CAP Revenue Exhibit 103, Schedule 1, Page 15, Line 25	12,251,061			
17	Annualized DIS Revenue adjusted (Ln 14 less Lines 16)	333,579,680			
18	Uncollectible Accounts Average Write-off Rate	0.01458			
19	Total Annualized DIS Uncollectible Accounts	4,863,592	4,863,592		
20	Total Annualized GMB/GTS Revenue	32,067,348			
21	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 13, Ln 22		61,588		
22	Total FFRY Annualized DIS & GMB/GTS Uncollectible Expense		4,925,180	3,076,904	1,848,276 [2]
23	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		4,914,104	2,988,264	1,925,840
24	Total FFRY Annualized Uncollectible Adjustment (Line 22- Line 23)		11,076	88,640	(77,564)

[1] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 13, Line 19, Col 5

[2] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 17, Line 19, Col 5

Columbia Gas of Pennsylvania, Inc..
Riders - USP & Uncollectible Unbundled Gas Costs
FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>CAP Uncollectible Amount \$</u>	<u>LIURP/ Energy Efficiency Amount \$</u>	<u>Total USP Rider Amount \$</u>
FTY Adjustment				
1	Total Proforma Historic Test Year	8,428,112	2,377,160	10,805,272
2	Total Future Test Year Adjustment	<u>86,501</u>	<u>24,398</u>	<u>110,899</u>
3	Total Proforma Future Test Year _/1	<u>8,514,613</u>	<u>2,401,558</u>	<u>10,916,171</u>
_ /1 Per Exhibit No. 103, Pg 13, Col. 3, Ln 19				
FFRY Adjustment				
4	Total Proforma Future Test Year	8,514,613	2,401,558	10,916,171
5	Total Fully Forecasted Rate Year Adjustment	<u>(45,318)</u>	<u>(12,782)</u>	<u>(58,100)</u>
6	Total Fully Forecasted Rate Year _/2	<u>8,469,295</u>	<u>2,388,776</u>	<u>10,858,071</u>
_ /2 Per Exhibit No. 103, Pg 17, Col. 3, Ln 19				

Columbia Gas of Pennsylvania, Inc.
Gas Technical Institute

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Customers</u>	<u>Rate</u>	<u>Total</u> \$
1	Operations Technology Development	415,347	\$0.5000	207,674
2	Less Per Books Expense			<u>165,000</u>
3	Adjusted Gas Technical Institute Expense (Line 1 Less Line 2)			<u><u>42,674</u></u>

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	30,000
6	Travel Expense	4,792
7	Miscellaneous: Supplies, Courier, etc.	<u>16,980</u>
8	Total Rate Case Expense	<u><u>1,045,772</u></u>
9	Two Year Normalization	<u><u>522,886</u></u>

Columbia Gas of Pennsylvania, Inc.
Inflation Adjustment Percent Calculation

FTY = Future Test Year TME 5/31/13, FFRY = Fully Forecasted Rate Year Period Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Year</u>	<u>Calendar Quarter</u>	<u>GDP Deflator</u>
	<u>FTY</u>			
1	Forecast	2012	III	2.2%
2	Forecast	2012	IV	1.8%
3	Forecast	2013	I	2.0%
4	Forecast	2013	II	<u>1.4%</u>
5				7.4%
6	Annual Inflation Rate to adjust to Future Test Year =			<u>1.85%</u>
	<u>FFRY</u>			
7	Forecast	2013	III	1.8%
8	Forecast	2013	IV	1.4%
9	Forecast	2014	I	1.6%
10	Forecast	2014	II	<u>1.5%</u>
				6.2%
11	Annual Inflation Rate to adjust to Fully Forecasted Rate Year =			<u>1.56%</u>

Source: Global Insight

Columbia Gas of Pennsylvania, Inc.
NISource Corporate Services Company
Twelve Months Ended June 30, 2014

Line No.	Description	Reference	(A) Labor & Related Costs \$	(B) Non-Labor Costs \$	(C) Total Costs \$
1	Normalized Test Year Per Books	Exh 4, pg. 21, Line 10	16,783,660	23,037,598	39,821,257
2	Less: 2012 Incentive Compensation Adjustment	Exh. 104, pg. 23, Line 6	(528,525)		(528,525)
3	Add: NCSC Future Test Year Labor and Benefits Annualized	Exh. 104, pg. 24, Line 32	792,106		792,106
4	Add: 2013 Pension Adjustment	Exh. 104, pg. 25, Line 5	121,195		121,195
5	Inflation adjustment of 1.85% for non-labor costs (Line 1 x 1.85%)			426,196	426,196
6	Add: New Headcount Costs	Exh. 104, pg. 26, Line 23, Col P	1,005,358	115,810	1,121,168
7	Add: Incremental Safety Related Costs			185,000	185,000
8	Add: Incremental O&M costs for IT Projects			298,297	298,297
9	NCSC Future Test Year		18,173,794	24,062,901	42,236,694

Columbia Gas of Pennsylvania, Inc.
Incentive Compensation
Twelve Months Ended June 30, 2014

Line No.	Description	NCSC Total Bonus & Profit Sharing Accrued \$	CPA % of Total NCSC Labor 1 /	CPA Portion of Accrued Bonus & Profit Sharing \$
1	2013 Incentive Compensation Projection	19,640,192	11.22%	2,203,629
2	Total 2013 Incentive Compensation Projection			2,203,629
3	Incentive Compensation Paid in 2012			2,863,214
4	Gross Future Test Year Incentive Compensation Adjustment			(659,585)
5	Capital Transfer (19.87%) 2_ /			0.8013
6	Net Future Test Year Incentive Compensation Adjustment			(528,525)

1_ / CPA Portion of Bonus is same percentage used for the CPA Labor & Benefits Allocation. This percentage was determined by using the May 2012 NCSC labor.

2_ / Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

Columbia Gas of Pennsylvania, Inc.
Increase to Labor and Benefits for Merit - Annualized
Twelve Months Ended June 30, 2014

Line No.	Description	Total NCSC Labor/Benefits \$	CPA Portion Labor/Benefits \$
Labor			
1	Actual May 2012 Labor Cost 1_/_	9,787,954	1,098,208
2	Approved merit increase 3_/_	2.88%	2.88%
3	Annualized (12 months)	12	12
4	Future Test Year Labor Increase - Merit (Line 1 x Line 2 x Line 3)	3,376,844	378,882
5	Total Gross Monthly Labor Cost after merit (Line 1 + Line 4/12 months)	10,069,358	1,129,782
6	Approved March 2013 merit increase 3_/_	2.88%	2.88%
7	Annualized (12 months)	12	12
8	Future Test Year Labor Increase - Merit (Line 5 x Line 6 x Line 7)	3,473,929	389,775
9	Total Gross Monthly Labor Cost after merit (Line 5 + Line 8/12 months)	10,358,852	1,162,263
Payroll Taxes			
10	Actual May 2012 Employer Payroll Taxes 1_/_	775,407	87,001
11	Actual May 2012 Labor Cost* (per Line 1)	9,787,954	1,098,208
12	Payroll Tax to Labor Percentage (Line 10 / Line 11)	7.92%	7.92%
13	Future Test Year Labor Increase (per Line 4)	3,376,844	378,882
14	Payroll Tax Increase - Merit (Line 12 x Line 13)	267,516	30,015
15	Total Gross Monthly Payroll Tax Cost after merit (Line 6 + Line 10/12 months)	797,700	89,502
16	Payroll Tax to Labor Percentage (Line 10 / Line 11)	7.92%	7.92%
17	Future Test Year Labor Increase - Merit (Line 8)	3,473,929	389,775
18	Payroll Tax Increase - Merit (Line 16 x Line 17)	275,207	30,878
19	Total Gross Monthly Payroll Tax Expense after merit (Line 15 + Line 18/12 months)	820,634	92,075
Benefits			
20	Actual May 2012 Benefits Cost 1_/_	2,024,613	227,162
21	Actual May 2012 Labor Cost (per Line 1)	9,787,954	1,098,208
22	Benefit to Labor Percentage (Line 20 / Line 21)	20.68%	20.68%
23	Future Test Year Labor Increase (per Line 4)	3,376,844	378,882
24	Benefits Increase - Merit (Line 22 x Line 23)	698,491	78,371
25	Total Gross Monthly Benefits Expense after merit (Line 20 + Line 24/12 months)	2,082,820	233,692
26	Benefit to Labor Percentage (Line 20 / Line 21)	20.68%	20.68%
27	Future Test Year Labor Increase - Merit (Line 8)	3,473,929	389,775
28	Benefits Increase - Merit (Line 26 x Line 27)	718,408	80,605
29	Total Gross Monthly Benefits Expense after merit (Line 25 + Line 28/12 months)	2,142,688	240,410
30	Total Gross NCSC labor, benefits, and payroll tax net increase (Lines 4, 8, 14, 18, 24 and 28)	8,810,395	988,526
31	Capital Transfer 2_/_	100.00%	80.13%
32	Total Net NCSC labor, benefits, and payroll tax net increase (Line 30x Line 31)	8,810,395	792,106

1_/_ CPA Portion of Total NCSC Labor Costs, 11.22% May 2012 Labor Expense.

2_/_ Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

3_/_ 2012 Merit Increase is scheduled to take effect on June 1st, 2012 for 3%; 2013 Merit Increase is schedule to take effect on March 1st, 2013 assumed 3% for 75% exempt and 2.5% for 25% non-exempt employees

Columbia Gas of Pennsylvania, Inc.
Pension Adjustment
Twelve Months Ended June 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>NCSC Total Pension Expense</u> \$	<u>CPA Portion of NCSC Labor 1 /</u>	<u>CPA Portion of Pension</u> \$
1	NCSC 2012 Actual Pension Cost	10,202,281	11.22%	1,144,696
2	Projected 2013 NCSC Pension Cost	11,550,301	11.22%	1,295,944
3	Adjustment Prior to Capital Transfer	1,348,020		151,248
4	Capital Transfer 2_ /			80.13%
5	Pension Costs to be Included in O&M - 2012			121,195

1_ / CPA Portion of Bonus is same percentage used for the CPA Labor & Benefits Allocation. This percentage was determined by using the May 2012 NCSC labor.

2_ / Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

Columbia Gas of Pennsylvania, Inc.
New Employees
Twelve Months Ended May 31, 2013

Line No.	NCSC Total Salary Increase	Average % CPA Labor	CPA portion of labor per year	CPA Portion of labor per month	May-12 Payroll Tax to Payroll %	CPA portion of payroll tax per year	CPA portion of payroll tax per month	May-12 Benefits to Payroll %	CPA portion of benefits per year	CPA portion of benefits per month	Mar-13 Projected Merit	CPA portion of merit labor per year	CPA portion of merit labor per month	CPA portion of payroll tax and benefits	CPA portion of payroll tax and benefits	Total CPA Effect May-13	Total CPA Effect per month
	(A)	(B)	(C) (A x B)	(D) (C / 12)	(E) 1./	(F) (A x B x C)	(G) (F / 12)	(H) 2./	(I) (A x B x H)	(J) (I / 12)	(K) 3./	(L) (A x B x K)	(M) (L / 12)	(N) ((C x (E + H) x K)	(O) (N / 12)	(P) (C+F+I+L+N)	(Q) (P / 12)
NGD Operations																	
1 Safety / Training	1,215,000	20.69%	251,384	20,949	7.92%	19,910	1,659	20.68%	51,986	4,332	2.875%	7,227	602	2,067	172	332,573	27,714
2 Engineering / Construction	808,000	19.77%	159,742	13,312	7.92%	12,652	1,054	20.68%	33,035	2,753	2.875%	4,593	383	1,313	109	211,334	17,611
3 Customer Operations	903,000	19.80%	178,794	14,900	7.92%	14,160	1,180	20.68%	36,975	3,081	2.875%	5,140	428	1,470	123	236,540	19,712
4 Back Office Support	496,000	16.84%	83,526	6,961	7.92%	6,615	551	20.68%	17,273	1,439	2.875%	2,401	200	687	57	110,503	9,209
5 Total NGD Increase	3,422,000		673,446	56,120		53,337	4,445		139,269	11,606		19,362	1,613	5,537	461	890,950	74,246
Administrative Services																	
6 Information Technology	-	7.91%	-	-	7.92%	-	-	20.68%	-	-	2.875%	-	-	-	-	-	-
7 Supply Chain	272,000	6.84%	18,605	1,550	7.92%	1,474	123	20.68%	3,847	321	2.875%	535	45	153	13	24,614	2,051
8 Facilities and Real Estate	190,000	11.97%	22,743	1,895	7.92%	1,801	150	20.68%	4,703	392	2.875%	654	54	187	16	30,088	2,507
9 Total Admin Services	462,000		41,348	3,446		3,275	273		8,551	713		1,189	99	340	28	54,702	4,559
Other																	
10 Corporate Affairs	-	7.39%	-	-	7.92%	-	-	20.68%	-	-	2.875%	-	-	-	-	-	-
11 Audit	160,000	7.06%	11,296	941	7.92%	895	75	20.68%	2,336	195	2.875%	325	27	93	8	14,944	1,245
12 Finance	599,000	7.06%	42,289	3,524	7.92%	3,349	279	20.68%	8,745	729	2.875%	1,216	101	348	29	53,948	4,662
13 Human Resources	780,000	8.43%	65,754	5,480	7.92%	5,208	434	20.68%	13,598	1,133	2.875%	1,890	158	541	45	86,991	7,249
14 Legal	499,000	5.65%	28,194	2,349	7.92%	2,233	186	20.68%	5,830	486	2.875%	811	68	232	19	37,299	3,108
15 Other Total	2,038,000		147,533	12,294		11,685	974		30,510	2,542		4,242	353	1,213	101	195,182	16,265
16 Grand Total Increase	5,922,000		662,326	55,194		68,296	5,691		178,329	14,861		24,792	2,066	7,090	591	1,140,834	95,069
17															Employee Business Costs 4./	106,325	8,860
18															Employee Incentive Compensation Costs 5./	117,794	9,816
19															Employee Vacation Costs 6./	24,749	2,062
20															Employee Training Costs 7./	9,486	790
21															Subtotal	1,399,187	116,599
22															Capital	80.13%	80.13%
23															After Capital	1,121,168	93,431

1./ Payroll Tax percentage based on May 2012 payroll tax cost divided by total May 2012 payroll expense.

2./ Benefit percentage based on May 2012 benefit cost divided by total payroll expense.

3./ Merit percentage based on 75% employees exempt at 3% merit and 25% employees non-exempt at 2.5% merit (average 2.875%).

4./ Calculated using May 2012 business costs divided by May 2012 payroll (average 12.33%). The percentage is then multiplied by the increased payroll column C.

5./ Calculated using May 2012 Corporate Incentive Costs divided by May 2012 payroll (average 13.66%). The percentage is then multiplied by the increased payroll column C.

6./ Calculated using test year Vacation Costs divided by test year payroll (average 2.87%). The percentage is then multiplied by the increased payroll column C.

7./ Calculated using test year Training Costs divided by test year payroll (average 1.10%). The percentage is then multiplied by the increased payroll column C.

Columbia Gas of Pennsylvania, Inc.
NiSource Corporate Services Company
Twelve Months Ended June 30, 2014

Line No.	Description	Reference	(A) Labor & Related Costs \$	(B) Non-Labor Costs \$	(A) + (B) (C) Total Costs \$
1	Normalized Future Test Year	Exh 104, pg. 22, Line 9	18,173,794	24,062,901	42,236,694
2	Add: Incentive Compensation Adjustment	Exh. 104, pg. 28, Line 6	104,137		104,137
3	Add: NCSC Future Rate Year Labor and Benefits Annualized	Exh. 104, pg. 29, Line 20	439,504		439,504
4	Less: Pension Adjustment	Exh. 104, pg. 30, Line 5	(102,498)		(102,498)
5	Inflation adjustment of 1.56% for non-labor costs (Line 1 x 1.56%)			375,381	375,381
6	Add: New Headcount Costs	Exh. 104, pg. 31, Line 23	298,813	34,421	333,235
7	Add: Incremental O&M costs for IT Projects			200,000	200,000
8	NCSC Fully Forecasted Rate Year		18,913,751	24,672,703	43,586,454

Columbia Gas of Pennsylvania, Inc.
 Incentive Compensation
 Twelve Months Ended June 30, 2014

Line No.	Description	NCSC Total Bonus Accrued \$	CPA % of Total NCSC Labor 1_ /	CPA Portion of Incentive Accrual \$
1	2014 Incentive Compensation Projection	20,229,397	11.22%	2,269,738
2	Total 2014 Incentive Compensation Projection			2,269,738
3	Projected Incentive Compensation Paid in 2013			2,139,778
4	Gross Future Test Year Incentive Compensation Adjustment			129,960
5	Capital Transfer (19.87%) 2_ /			0.8013
6	Net Fully Forecasted Rate Year Incentive Compensation Adjustment (Line 5 x Line 4)			104,137

1_ / CPA Portion of Bonus is same percentage used for the CPA Labor & Benefits Allocation. This percentage was determined by taking the May 2012 NCSC labor.

2_ / Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

7	<u>Portion of Fully Forecasted Rate Year Adjustment expected to be incurred In Rate Year</u>			CPA Portion of Incentive Accrual
8				
9				
10		July-2013		0
11		August-2013		0
12		September-2013		0
13		October-2013		0
14		November-2013		0
15		December-2013		0
16	Reflects total adjustment (Line 6) divided by 12 months	January-2014		8,678
17		February-2014		8,678
18		March-2014		8,678
19		April-2014		8,678
20		May-2014		8,678
21		June-2014		8,678
22		Expense Impact		52,068
23	The 2014 Incentive would be reflected in the rate year expense starting in January 2014.			

Columbia Gas of Pennsylvania, Inc.
Increase to Labor and Benefits for Merit - Annualized
Twelve Months Ended June 30, 2014

Line No.	Description	Total NCSC Labor/Benefits \$	Total NCSC New FTEs \$	March 2014 merit CPA Portion Labor/Benefits \$
Labor				
1	Projected Total Gross Monthly Labor Costs (Line 9-page 28)	10,358,852		1,162,263
2	New full Time Employee Monthly Costs added by December 2012 (Line 16/12 months Page 30)		493,500	71,861
3	Projected labor costs after March 1, 2013 merit increases (Line 2 x 1.02875)		507,688	73,927
4	Approved merit increase effective March 1, 2014 3_1	2.88%	2.88%	2.88%
5	Annualized (12 months)	12	12	12
6	Future Test Year Labor Increase - Merit (Line 4 x Line 7 x Line 8)	3,573,804	175,152	426,485
7	Total Gross Monthly Labor Costs after merit (Line 1 + Line 4/12 months)	10,656,669	522,284	1,271,730
Payroll Taxes				
8	Projected Total Gross Monthly Payroll Taxes 1_1	820,634		92,075
9	New Full Time Employee Monthly Payroll Tax (Line 16/12 months Page 31)		51,881	5,691
10	Payroll Tax to Labor Percentage	7.92%	7.92%	7.92%
11	Future Test Year Labor Increase (per Line 6)	3,573,804	175,152	426,485
12	Payroll Tax Increase - Merit (Line 11 x Line 10)	283,119	13,876	33,786
Benefits				
13	Projected Total Gross Monthly Benefits Costs*	2,142,688		240,410
14	New Full Time Employee Monthly Benefits added by December 2012 (Line 10 / 12 months)		140,853	15,452
15	Benefit to Labor Percentage	20.68%	20.68%	20.68%
16	Future Test Year Labor Increase (per Line 6)	3,573,804	175,152	426,485
17	Benefits Increase - Merit (Line 16 x Line 15)	739,232	36,230	88,217
18	Total Gross NCSC labor, benefits, and payroll tax net increase (Lines 6, 12, and 17)	4,596,155	225,258	548,489
19	Capital Transfer (19.87%) 2_1	100.00%	100.00%	80.13%
20	Total Net NCSC labor, benefits, and payroll tax net increase (Line 18 x Line 19)	4,596,155	225,258	439,504

1_1 CPA Portion of Total NCSC Labor Costs, 11.22% May 2012 Labor Costs.

2_1 Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

3_1 2014 Merit Increase is scheduled to take effect on March 1, 2014; assumed 3% for 75% exempt and 2.5% for 25% non-exempt employees

21	<u>Portion of Fully Forecasted Rate Year Adjustment expected to be Incurred in Rate Year</u>		<u>CPA Portion of Labor, Benefits and Payroll Taxes</u>	
22				
23		July-2013		0
24		August-2013		0
25		September-2013		0
26		October-2013		0
27		November-2013		0
28		December-2013		0
29		January-2014		0
30		February-2014		0
31		March-2014		36,625
32	Reflects total costs (Line 18) divided by 12 months	April-2014		36,625
33		May-2014		36,625
34		June-2014		36,625
35		Expense Impact		146,500
36				
37				
38	The NCSC pay increase annualized in the claim would go into effect in March. This adjustment reflects the March through June expected expense.			
39				

Columbia Gas of Pennsylvania, Inc.
Pension Adjustment
Twelve Months Ended June 30, 2014

Line No.	Description	NCSC Total Pension Costs \$	CPA Portion of NCSC Labor 1 /	CPA Portion of Pension \$
1	Projected 2013 NCSC Pension Costs	11,550,301	11.22%	1,295,944
2	Projected 2014 NCSC Pension Costs	10,410,246	11.22%	1,168,030
3	Adjustment Prior to Capital Transfer	(1,140,055)		(127,914)
4	Capital Transfer (19.87%) 2_ /			0.8013
5	Pension Costs to be Excluded in O&M - 2012			(102,498)

1_ / CPA Portion of Bonus is same percentage used for the CPA Labor & Benefits Allocation. This percentage was determined by taking the May 2012 NCSC labor.

2_ / Historical Test Year Capitalized Labor allocation of 19.87% used to estimate future test year Capital Transfer.

6	Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year	CPA Portion of Pension Accrual
7		
8	July-2013	0
9	August-2013	0
10	September-2013	0
11	October-2013	0
12	November-2013	0
13	December-2013	0
14	Reflects Total Adjustment (Line 5) divided by 12 months	January-2014 (8,541)
15		February-2014 (8,541)
16		March-2014 (8,541)
17		April-2014 (8,541)
18		May-2014 (8,541)
19		June-2014 (8,541)
20		Expense Impact (51,246)
21		
22	The 2014 pension costs would be reflected in the rate year expense starting in January 2014.	
23		

1. Payroll Tax percentage based on May 2012 payroll tax expense divided by total May 2012 payroll expense.
2. Benefit percentage based on May 2012 benefit expense divided by total payroll expense.
3. Merit percentage based on 75% employees exempt at 3% merit and 25% employees non-exempt at 2.5% merit (average 2.875%).
4. Calculated using May 2012 business expense divided by May 2012 payroll (average 12.33%). The percentage is then multiplied by the increased payroll column C.
5. Calculated using May 2012 Corporate Incentive Expense divided by May 2012 payroll (average 13.66%). The percentage is then multiplied by the increased payroll column C.
6. Calculated using test year Vacation Expense divided by test year payroll (average 2.87%). The percentage is then multiplied by the increased payroll column C.
7. Calculated using test year Training Expense divided by test year payroll (average 1.40%). The percentage is then multiplied by the increased payroll column C.

Portion of Fully Forecasted Rate Year Adjustment expected to be incurred in Rate Year	CPA Portion of New Headcount
	<u>Expense</u>
Reflects Total Adjustment (Line 23) divided by 12 months for 15 % of new employees	Jul-13 4,165
Reflects Total Adjustment (Line 23) divided by 12 months for 30 % of new employees	Aug-13 8,331
Reflects Total Adjustment (Line 23) divided by 12 months for 45 % of new employees	Sep-13 12,496
Reflects Total Adjustment (Line 23) divided by 12 months for 60 % of new employees	Oct-13 16,662
Reflects Total Adjustment (Line 23) divided by 12 months for 75 % of new employees	Nov-13 20,827
Reflects Total Adjustment (Line 23) divided by 12 months for 90 % of new employees	Dec-13 24,993
Reflects Total Adjustment (Line 23) divided by 12 months for all employees	Jan-14 27,770
	Feb-14 27,770
	Mar-14 27,770
	Apr-14 27,770
	May-14 27,770
	Jun-14 27,770
	<u>Expense Impact 254,094</u>

The NCSC employee increase will be phased in up to December 31, 2013 when all employees are planned to be hired. This adjustment reflects a phase in approach.

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

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

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

Columbia Gas of Pennsylvania, Inc..
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended May 31, 2012 and Forecasted Test Year May 31, 2013
and Fully Forecasted Rate Year Twelve Months Ending June 30, 2014

<u>Cost Element</u>	<u>Twelve Months Ended</u>		
	<u>Exhibit 104</u>		
	<u>May 31, 2012</u>	<u>May 31, 2013</u>	<u>June 30, 2014</u>
	(1)	(2)	(3)
	\$	\$	\$
Labor	25,335,318	26,090,462	26,668,606
Incentive Compensation	1,607,482	1,341,545	1,381,722
Labor - New Employees after Historic Test Year	0	1,272,250	1,299,618
Pensions	8,026,917	6,732,607	3,746,721
OPEB	1,571,966	(164,873)	(164,873)
Other Employee Benefits	4,347,815	5,054,310	5,390,044
Outside Services	14,072,713	14,333,058	14,556,654
Rent and Leases	1,303,330	1,677,551	1,677,551
Corporate Insurance	2,738,827	2,875,768	3,019,557
Injuries and Damages	626,855	638,452	648,412
Employee Expenses	1,734,482	1,766,570	1,794,128
Company Memberships	254,168	258,870	262,908
Utilities and Fuel Used in Company Operations	433,994	442,023	448,918
Uncollectible Accounts	3,046,671	2,988,264	3,076,904
Uncollectible Accounts -Unbundled-gas	1,817,075	1,925,840	1,848,276
Uncollectible CAP-Rider USP	8,428,112	8,514,613	8,469,295
Rider USP - LIURP/Energy Efficiency	2,377,160	2,401,558	2,388,776
Advertising/Bill Inserting	154,625	157,486	159,942
Other O&M	5,594,498	5,697,996	5,786,885
DIMP	0	2,580,000	7,570,000
Interest on Customer Deposits	153,359	153,359	153,359
Lobbying	(129,056)	(131,444)	(133,494)
PUC, OCA, OSBA Fees	1,405,234	1,405,234	1,405,234
Charitable Contributions	0	0	0
System Services	39,821,257	42,236,694	43,586,464
Emergency Furnace Repair	500,000	500,000	500,000
Gas Technology Institute	165,000	207,674	207,674
Rate Case Expense Normalization	0	522,886	522,886
Royalties	5,977	5,977	5,977
NIFIT	0	0	1,010,000
NCSC OPEB costs amortization	90,313	90,313	90,313
Education and Outreach	0	300,000	300,000
Odorization	0	75,000	75,000
York MGP costs	0	0	0
Total Operation and Maintenance Expense	<u>125,484,092</u>	<u>131,950,043</u>	<u>137,753,458</u>

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	30,000
6	Travel Expense	4,792
7	Miscellaneous: Supplies, Courier, etc.	<u>16,980</u>
8	Total Rate Case Expense	<u>1,045,772</u>
9	Two Year Normalization	<u>522,886</u>

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

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

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

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

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

Response: For a schedule of advertising expense by major media categories for the twelve months ended May 31, 2010, 2011, and 2012, refer to Exhibit 4, Schedule 8.

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

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

Response: Columbia Gas of Pennsylvania has included an adjustment amount of \$42,674 for Research and Development expenditures as shown in Exhibit No. 104, Schedule No.1, on the line entitled Gas Technology Institute (Line 27). Supporting detail can be found on Exhibit No. 104, Schedule No.2, Page 19.

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

33. Provide a labor productivity schedule.

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

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

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

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

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

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

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

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

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

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

Response: Refer to Exhibit No. 4, Schedule No. 14, pages 1 through 5.

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

Response: See Exhibit No.4, Schedule No. 14, Pages 1 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended May 31, 2010, 2011, and 2012.

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

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

Response: Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended September 30, 2010, 2009 and 2008.

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

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

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

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

Response: See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended September 30, 2010.

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

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

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

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

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

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: Refer to Exhibit 4, Schedule No. 16.

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED MAY 31, 2013

	\$
Annual Depreciation Accruals related to Gas Plant in Service at May 31, 2013	32,908,612
Plus: 5 Year Amortization of Negative Net Salvage at May 30, 2013	<u>4,671,182</u>
Total	<u><u>37,579,794</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2013 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
						Amount (6)	Rate (7)=(6)/(3)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	Square	*	1,932	1,931	1	0	-
351	Compressor Station Structures	65-R2.5	*	1,551,764	638,702	913,062	43,584	2.81
	Wells							
352	Construction	Square	*	799,133.73	799,118	16	1	-
352	Equipment	45-S2.5	*	168,679.67	168,680	0	0	-
	Total Account 352			967,813.40	967,798	16	1	
352.1	Storage Leaseholds and Rights	Square	*	206,940.78	204,329	2,612	118	0.06
353	Lines	50-S1.5	*	405,287.78	405,288	0	0	-
354	Compressor Station Equipment	50-R2.5	*	1,779,672.58	486,445	1,293,228	65,472	3.68
355	Measuring and Regulating Equipment	37-R1.5	*	123,010.01	123,010	0	0	-
	Total Underground Storage Plant			5,036,420.61	2,827,503	2,208,919	109,175	2.17
DISTRIBUTION PLANT								
	Land and Land Rights							
374.4	Land Rights	65-R3		2,026,088.56	608,216	1,417,873	33,887	1.67
374.5	Rights-of-Way	75-S4		3,233,038.76	1,448,649	1,784,390	43,464	1.34
	Total Account 374			5,259,127.32	2,056,865	3,202,263	77,351	1.47
	Structures and Improvements							
375.3	Measuring and Regulating	60-R1.5		3,244,705.42	735,027	2,509,678	73,167	2.25
375.6	Industrial Meas and Reg	50-R1.5		87,692.24	68,630	19,062	1,121	1.28
375.7	Other Distribution System							
	Distribution System Structures	90-R1	*	3,342,148.56	1,685,828	1,656,321	161,279	4.83
	Other Buildings	33-S1		1,470,447.42	281,066	1,189,381	53,467	3.64
	Total Account 375.70			4,812,595.98	1,966,894	2,845,702	214,746	4.46
375.8	Communication Structures	50-R2		16,515.17	5,298	11,217	349	2.11
	Total Account 375			8,161,508.81	2,775,849	5,385,659	289,383	3.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2013 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
						Amount (6)	Rate (7)=(6)/(3)	
376	Mains							
	Cast Iron	72-R1.5 *	480,780.10	368,929	111,851	10,953	2.28	10.2
	Bare Steel	72-R1.5 *	70,256,374.62	49,849,779	20,406,596	1,766,169	2.51	11.6
	Other	72-R1.5	735,016,562.82	109,830,409	625,186,154	14,194,810	1.93	44.0
	Total Account 376		805,753,717.54	160,049,117	645,704,601	15,971,932	1.98	
378	Meas and Reg Equipment - General	45-R0.5	18,767,809.21	5,935,094	12,832,715	538,821	2.87	23.8
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,793.95	88,330	65,464	5,321	3.46	12.3
380	Services							
	Bare Steel	50-R0.5 *	897,568.99	800,717	96,852	9,992	1.11	9.7
	Other	50-R0.5	330,578,302.34	94,620,119	235,958,183	8,866,254	2.68	26.6
	Total Account 380		331,475,871.33	95,420,836	236,055,035	8,876,246	2.68	
381	Meters	43-S1.5	32,946,096.01	14,250,487	18,695,609	807,519	2.45	23.2
381.1	Meters - AMR	15-S2.5	22,712,113.21	2,513,211	20,198,902	1,772,766	7.81	11.4
382	Meter Installations	55-R2.5	33,276,512.38	9,897,118	23,379,394	656,476	1.97	35.6
383	House Regulators	40-S2	9,847,116.67	2,668,228	7,178,889	254,168	2.58	28.2
384	House Regulator Installations	35-S3	3,864,772.07	2,706,811	1,157,961	74,341	1.92	15.6
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,420,933.24	2,962,201	3,458,732	241,790	3.77	14.3
	Other Equipment							
387	General	30-R0.5	139,696.07	54,446	85,250	9,291	6.65	9.2
387.4	Customer Information Services	25-R2.5	1,216,067.24	484,057	732,010	52,715	4.33	13.9
	Total Account 387		1,355,763.31	538,503	817,260	62,006	4.57	
	Total Distribution Plant		1,279,995,135.05	301,862,650	978,132,484	29,628,120	2.31	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821.42	46,085	3,736	239	0.48	15.6
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,753,408.43	2,268,911	484,497	88,110	3.20	5.5
391.11	Equipment	15-SQ	53,582.00	19,977	33,605	2,588	4.83	13.0
391.12	Information Systems	5-SQ	2,900,666.88	1,087,296	1,516,271	463,468	17.80	3.3
	Total Account 391		5,707,657.31	3,376,184	2,034,373	554,166	10.2	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2013 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
						Amount (6)	Rate (7)=(6)/(3)	
392	Transportation Equipment [*] - Trailers	15-SQ	195,039.65	126,367	68,673	14,574	7.47	4.7
393	Stores Equipment	20-SQ	17,116.36	15,095	2,021	409	2.39	4.9
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	10,617,619.76	4,666,624	5,950,996	390,787	3.68	15.2
394.12	CNG Facilities	12-S1.5	1,953,497.84	1,950,337	3,161	1,020	0.05	3.1
	<i>Total Account 394</i>		<u>12,571,117.60</u>	<u>6,616,961</u>	<u>5,954,157</u>	<u>391,807</u>	<u>3.12</u>	
395	Laboratory Equipment	20-SQ	78,986.18	52,880	26,106	4,200	5.32	6.2
396	Power Operated Equipment	12-L3	1,772,199.84	1,604,557	167,643	48,320	2.73	3.5
	Communication Equipment							
397.1	Telephone	10-SQ	976,524.69	793,897	182,628	102,960	10.54	1.8
397.24	Radio	15-SQ	2,392,490.63	2,026,206	366,285	180,065	7.53	2.0
397.5	Telemetry	17-R3	895,260.38	651,396	243,864	42,954	4.80	5.7
	<i>Total Account 397</i>		<u>4,264,275.70</u>	<u>3,471,499</u>	<u>792,777</u>	<u>325,979</u>	<u>7.64</u>	
398	Miscellaneous Equipment	15-SQ	699,709.70	167,533	532,177	59,702	8.53	8.9
	<i>Total General Plant</i>		<u>25,058,823.76</u>	<u>15,477,161</u>	<u>9,581,663</u>	<u>1,399,396</u>	<u>5.58</u>	
	Subtotal Depreciable Plant		1,310,090,379.42	320,167,314	989,923,066	31,136,691	2.38	
AMORTIZATION PLANT								
303	Intangible plant		11,294,358.49	3,687,007	7,607,351	1,475,020	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(1,985,287)				
374.2	Land, Other Distribution Systems		480,963.90	(30,198)				
375.71	Structures and Improvements - leased		1,057,434.76	708,470	348,965	296,901	**	
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortization Plant		<u>12,832,757.15</u>	<u>2,377,791</u>	<u>7,956,316</u>	<u>1,771,921</u>		
NONDEPRECIABLE PLANT								
			<u>172,413</u>					
	Total Gas Plant		<u>1,323,095,549.65</u>	<u>322,545,105</u>	<u>997,879,382</u>	<u>32,908,612</u>		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2008	4,431,950	178,274	(4,253,676)
2009	4,149,787	147,419	(4,002,369)
2010	5,366,925	145,320	(5,221,605)
2011	5,725,389	53,234	(5,672,155)
2012	<u>4,248,310</u>	<u>42,209</u>	<u>(4,206,102)</u>
Total	23,922,361	566,455	(23,355,906)
Five Year Amortization of Negative Net Salvage			(4,671,182)

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED JUNE 30, 2014

	\$
Annual Depreciation Accruals related to Gas Plant in Service at June 30, 2014	37,097,005
Plus: 5 Year Amortization of Negative Net Salvage at June 30, 2014	<u>4,864,331</u>
Total	<u><u>41,961,336</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Acct No.	Depreciable Group	Survivor Curve	Original Cost at June 30, 2014	Book Reserve	Future Book Accruals	Calculated Annual Accrual		Composite Remaining Life
						Amount	Rate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	Square	1,932	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5	1,551,764	686,130	865,634	43,276	2.79	20.0
	Wells							
352	Construction	Square	799,134	799,118	16	1	-	16.0
352	Equipment	45-S2.5	168,680	168,680	0	0	-	-
	Total Account 352		967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	Square	206,941	204,463	2,478	118	0.06	21.0
353	Lines	50-S1.5	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5	2,796,973	494,692	2,302,281	120,473	4.31	19.1
355	Measuring and Regulating Equipment	37-R1.5	123,010	123,010	0	0	-	-
	Total Underground Storage Plant		6,053,721	2,883,312	3,170,410	163,868	2.71	
DISTRIBUTION PLANT								
	Land and Land Rights							
374.4	Land Rights	65-R3	2,121,189	635,354	1,485,835	35,574	1.68	41.8
374.5	Rights-of-Way	75-S4	3,233,039	1,496,325	1,736,714	43,016	1.33	40.4
	Total Account 374		5,354,227	2,131,679	3,222,549	78,590	1.47	
	Structures and Improvements							
375.3	Measuring and Regulating	60-R1.5	3,621,905	789,197	2,832,708	81,608	2.25	34.7
375.6	Industrial Meas and Reg	50-R1.5	87,692	71,206	16,486	973	1.11	16.9
375.7	Other Distribution System							
	Distribution System Structures	90-R1	3,342,149	1,827,550	1,514,599	98,570	2.95	15.4
	Other Buildings	33-S1	1,705,247	316,356	1,388,891	63,110	3.70	22.0
	Total Account 375.70		5,047,396	2,143,906	2,903,490	161,680	3.20	18.0
375.8	Communication Structures	50-R2	16,515	5,681	10,834	342	2.07	31.7
	Total Account 375		8,773,509	3,009,990	5,763,518	244,603	2.79	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2014 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
						Amount (6)	Rate (7)=(6)/(3)	
376	Mains							
	Cast Iron	72-R1.5	16,180	12,008	4,172	409	2.53	10.20
	Bare Steel	72-R1.5	64,216,575	45,832,982	18,383,593	1,727,810	2.69	10.6
	Other	72-R1.5	856,074,963	121,537,096	734,537,867	16,637,150	1.94	44.2
	Total Account 376		920,307,718	167,382,086	752,925,632	18,365,369	2.00	
378	Meas and Reg Equipment - General	45-R0.5	19,993,409	6,462,289	13,531,120	563,717	2.82	24.0
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,794	94,719	59,075	5,023	3.27	11.8
380	Services							
	Bare Steel	50-R0.5	722,594	627,989	94,605	10,387	1.44	9.10
	Other	50-R0.5	373,900,777	101,074,466	272,826,311	10,300,529	2.75	26.5
	Total Account 380		374,623,371	101,702,455	272,920,916	10,310,916	2.75	
381	Meters	43-S1.5	34,397,996	14,998,136	19,399,860	835,931	2.43	23.2
381.1	Meters - AMR	15-S2.5	23,046,913	4,440,562	18,606,351	1,778,260	7.72	10.5
382	Meter Installations	55-R2.5	35,630,312	10,435,222	25,195,090	707,167	1.98	35.6
383	House Regulators	40-S2	10,850,517	2,868,259	7,982,258	284,993	2.63	28.0
384	House Regulator Installations	35-S3	3,864,772	2,788,621	1,076,151	72,465	1.88	14.9
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,877,633	3,226,320	3,651,313	249,740	3.63	14.6
	Other Equipment							
387	General	30-R0.5	139,696	73,950	65,746	4,212	3.02	15.6
387.4	Customer Information Services	25-R2.5	1,216,067	545,616	670,451	49,407	4.06	13.6
	Total Account 387		1,355,763	619,566	736,197	53,619	3.95	
	Total Distribution Plant		1,445,229,935	320,159,904	1,125,070,030	33,550,393	2.32	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821	46,349	3,472	229	0.46	15.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,316,353	1,915,303	401,050	85,340	3.68	4.7
391.11	Equipment	15-SQ	38,327	5,395	32,932	2,662	6.95	12.4
391.12	Information Systems	5-SQ	2,395,760	1,233,094	1,162,666	522,902	21.83	2.2
	Total Account 391		4,750,440	3,153,792	1,596,648	610,904	12.86	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2014 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
						Amount (6)	Rate (7)=(6)/(3)	
392	Transportation Equipment - Trailers	15-SQ	180,766	123,644	57,122	14,658	8.11	3.9
393	Stores Equipment	20-SQ	16,675	15,093	1,582	400	2.40	4.0
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	11,133,293	4,900,061	6,233,232	420,908	3.78	14.8
394.12	CNG Facilities	12-S1.5	1,953,498	1,951,814	1,684	608	0.03	2.8
	Total Account 394		13,086,791	6,851,875	6,234,916	421,516	3.22	
395	Laboratory Equipment	20-SQ	71,550	50,167	21,383	2,589	3.62	8.3
396	Power Operated Equipment	12-L3	1,772,200	1,635,598	136,602	41,464	2.34	3.3
	Communication Equipment							
397.1	Telephone	10-SQ	1,058,770	884,534	174,236	64,938	6.13	2.7
397.24	Radio	15-SQ	2,527,212	2,204,487	322,725	146,019	5.78	2.2
397.5	Telemetry	17-R3	953,020	703,695	249,325	41,475	4.35	6.0
	Total Account 397		4,539,003	3,792,716	746,286	252,432	5.56	
398	Miscellaneous Equipment	15-SQ	1,410,793	221,150	1,189,643	99,116	7.03	12.0
	Total General Plant		25,878,039	15,890,384	9,987,654	1,443,308	5.58	
	Subtotal Depreciable Plant		1,477,161,695	338,933,600	1,138,228,094	35,157,569	2.38	
AMORTIZATION PLANT								
303	Intangible plant		14,871,416	3,634,342	11,237,074	1,756,935 **		
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(1,550,475)				
374.2	Land, Other Distribution Systems		480,964	(24,311)				
375.71	Structures and Improvements - leased		1,057,435	971,923	85,512	182,501 **		
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortization Plant		16,409,815	3,029,278	11,322,586	1,939,436		
NONDEPRECIABLE PLANT								
			172,413					
	Total Gas Plant		1,493,743,923	341,962,878	1,149,550,680	37,097,005		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2009	4,149,787	147,419	(4,002,369)
2010	5,366,925	145,320	(5,221,605)
2011	5,725,389	53,234	(5,672,155)
2012	4,248,310	42,209	(4,206,102)
2013	<u>5,240,166</u>	<u>20,743</u>	<u>(5,219,423)</u>
Total	24,730,577	408,924	(24,321,653)

Five Year Amortization of Negative Net Salvage **(4,864,331)**

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

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

Response: Not Applicable.

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

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

Response: Refer to Exhibit No. 106, Schedule 2, Pages 2 through 5.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended May 31, 2013
"FTY Schedule"

Line No.	Description	Normalized Twelve Months Ended May. 31 2012	Adjustments	Normalized Twelve Months Ended May. 31 2013
		\$		\$
1	FICA	2,007,947	133,856	2,141,803
2	Federal Unemployment	45,196	0	45,196
3	State Unemployment	161,920	0	161,920
4	Property Tax	642,142	(0)	642,142
5	Capital Stock	544,421	(288,053)	256,368
6	License and Franchise	6,251	0	6,251
7	Sales and Use	614,394	0	614,394
8	Other	32,056	(4,625)	27,431
9	Total Taxes Other Than Income Taxes	<u>4,054,326</u>	<u>(158,823)</u>	<u>3,895,504</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended June 30, 2014
"FFRY Schedule"

Line No.	Description	Normalized Twelve Months Ended May. 31 2013	Adjustments	Normalized Twelve Months Ended June. 30 2014
		\$		\$
1	FICA	2,141,803	49,067	2,190,870
2	Federal Unemployment	45,196	0	45,196
3	State Unemployment	161,920	0	161,920
4	Property Tax	642,142	(0)	642,142
5	Capital Stock	256,368	(256,368)	0
6	License and Franchise	6,251	0	6,251
7	Sales and Use	614,394	0	614,394
8	Other	27,431	0	27,431
9	Total Taxes Other Than Income Taxes	<u>3,895,504</u>	<u>(207,301)</u>	<u>3,688,203</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Normalized Twelve Months Ended May 31, 2013
"FTY Schedule"

Line No.	Description	Taxable for Social Security (1) \$	Taxable for Medicare (2) \$	Total (3) \$	Reference (4)
1	Percent of Total Taxable	99.18%	100.00%		
2	Tax Rates	6.20%	1.45%		
3	Payroll Adjustment [1] (Col 1 = Ln. 4, Col. 3 times Ln. 2, Col 1)	1,747,013	1,761,457	1,761,457	Exh 104, Sch 1, Lns 1 & 2
4	Payroll Tax Change (line 3 * line 4)	<u>108,315</u>	<u>25,541</u>	<u>133,856</u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Normalized Twelve Months Ended June 30, 2014
"FFRY Schedule"

Line No.	Description	Taxable for Social Security (1) \$	Taxable for Medicare (2) \$	Total (3) \$	Reference (4)
1	Percent of Total Taxable	99.18%	100.00%		
2	Tax Rates	6.20%	1.45%		
3	Payroll Adjustment [1] (Col 1 = Ln. 4, Col. 3 times Ln. 2, Col 1)	640,394	645,689	645,689	Exh 104, Sch 1, Lns 1 & 2
4	Payroll Tax Change (line 3 * line 4)	<u>39,704</u>	<u>9,362</u>	<u>49,067</u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Normalized Twelve Months Ended May 31, 2013
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized May. 31, 2013</u> \$
1	2010 PURTA Tax on property as of 12/31/2010		177,936
2	Locally Assessed PA Property Tax - Latest Paid		3,478
3	WV Tax Year as of 12/31/2011 Assessed Value on Stored Gas	22,041,775	
4	2011 WV Tax Year Effective Tax Rate	0.0209025	
5	Annualized Estimated WV Property Tax on Stored Gas		<u>460,728</u>
6	Total Property Tax Expense - Annualized		642,142
7	Property Tax Expense - Normalized 2011		<u>642,142</u>
8	Total Property Tax Adjustment		<u>(0)</u>
9	* Based on most current available information, per 2010 PURTA.		

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Normalized Twelve Months Ended June 30, 2014
"FFRY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized June. 30, 2014</u> \$
10	2010 PURTA Tax on property as of 12/31/2010		177,936
11	Locally Assessed PA Property Tax - Latest Paid		3,478
12	WV Tax Year as of 12/31/2011 Assessed Value on Stored Gas	22,041,775	
13	2011 WV Tax Year Effective Tax Rate	0.0209025	
14	Annualized Estimated WV Property Tax on Stored Gas		<u>460,728</u>
15	Total Property Tax Expense - Annualized		642,142
16	Property Tax Expense - Normalized 2011		<u>642,142</u>
17	Total Property Tax Adjustment		<u>(0)</u>
18	* Based on most current available information, per 2010 PURTA.		

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Capital Stock Tax
Normalized Twelve Months Ended May 31, 2013
"FTY Schedule"

Line No.	Description	* Annualized May. 31, 2013 \$
1	Capital Stock Value - Per 2010 Return	299,297,782
2	Allocating Percentage - Per 2010 Return	0.962431
3	Capital Stock Taxable Value - Per 2010 Return	288,053,464
4	2013 Capital Stock Tax Rate	0.00089
5	Annualized Capital Stock Tax	256,368
6	Capital Stock Tax Expense - Normalized 2011	544,421
7	Total Capital Stock Tax Adjustment	(288,053)
8	* Based on most current available information, per 2010 Return.	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Capital Stock Tax
Normalized Twelve Months Ended June 30, 2014
"FFRY Schedule"

Line No.	Description	* Annualized June. 30, 2014 \$
9	Capital Stock Value - Per 2010 Return	299,297,782
10	Allocating Percentage - Per 2010 Return	0.962431
11	Capital Stock Taxable Value - Per 2010 Return	288,053,464
12	2014 Capital Stock Tax Rate	0.00000
13	Annualized Capital Stock Tax	0
14	Capital Stock Tax Expense - Normalized 2011	256,368
15	Total Capital Stock Tax Adjustment	(256,368)
16	* Based on most current available information, per 2010 Return.	
17	Rate of 0.00089 in effect for 2013 resulting in capital stock tax for test year of $256,368 \times 0.5 = 128,184$.	

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

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

Response: See Exhibit 6, Schedule 3.

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts include property, license or franchise tax for gas storage maintained in West Virginia and Ohio Commercial Activity Tax (CAT) relating to off system sales, as follows:

<u>Type of Tax</u>	<u>"FTY Schedule"</u> <u>For the 12 Months</u> <u>Ended 5/31/2013</u>	<u>"FFRY schedule"</u> <u>For the 12 Months</u> <u>Ended 6/30/2014</u>
Property – Storage	460,728	460,728
License/Franchise	2,607	-
Ohio CAT	-	-

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

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

a.	Actual test year	\$21,048,713
b.	Future test year	\$22,469,342
c.	Fully Forecasted rate year	\$26,607,201
d.	Proposed Fully Forecasted Rate Year	\$26,607,201

Response: See Exhibit No. 107, Page 16, for detail of the debt interest computation.

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

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

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

26. Provide the following income tax data:

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

Response:

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

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

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

Response: See Exhibit No.7, Page 6.

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

Response:

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$22,890,122 is the annual tax depreciation at the end of the fully forecasted rate year.
- b. See Exhibit No. 107, Page 5.

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

Exhibit No. 107
Witness: P. Fischer
Page 3

	2012			Fiscal Year Ending 5/2013			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	100,318,750	0.000242088	24,286	1,253,335	(1,229,049)		N/A
Book Depr. On Basis Diff				(543,291)	543,291		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	85,598,075	0.000040293	3,449	N/A	3,449	0.35	1,207
MACRS	346,880,753	0.169876652	58,926,941	N/A	58,926,941	0.35	20,624,429
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	32,198,568	(32,198,568)	0.35	(11,269,499)
Total	617,125,173		58,955,010	32,908,612	26,732,156	0.35	9,356,254
		Allocation	0.5833	Less: 5 mos.	(11,138,398)		(3,898,439)
		Tax Depreciation	34,390,423		15,593,758	0.35	5,457,815
	2013			Fiscal Year Ending 5/2013			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	100,318,750	0.000242088	24,286	1,253,335	(1,229,049)		N/A
Book Depr. On Basis Diff				2,936,370	(2,936,370)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	85,598,075	0.000040293	3,449	N/A	3,449	0.35	1,207
MACRS	448,313,753	0.043277546	19,401,919	N/A	19,401,919	0.35	6,790,672
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	28,718,907	(28,718,907)	0.35	(10,051,617)
Total	718,558,173		19,429,988	32,908,612	(9,313,205)	0.35	(3,259,621)
		Allocation	0.4167	Less: 7 mos.	5,432,703		1,901,446
		Tax Depreciation	8,095,828		3,880,592	0.35	(1,358,176)
Pro Forma Adjustments				2,217,265		0.35	776,043
Total Test Year Tax Depreciation			42,486,251	Total Test Year	13,930,521	0.35	4,875,682

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

Exhibit No. 107
Witness: P. Fischer
Page 3a

	2013			Fiscal Year Ending 6/2014			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	100,318,750	0.000242088	24,286	1,253,335	(1,229,049)		N/A
Book Depr. On Basis Diff				(543,291)	543,291		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	85,598,075	0.000040293	3,449	N/A	3,449	0.35	1,207
MACRS	448,313,753	0.043277546	19,401,919	N/A	19,401,919	0.35	6,790,672
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	36,386,961	(36,386,961)	0.35	(12,735,436)
Total	718,558,173		19,429,988	37,097,005	(16,981,259)	0.35	(5,943,440)
		Allocation	0.5000	Less: 6 mos.	8,490,630		2,971,720
		Tax Depreciation	9,714,994		15,490,630	0.35	(2,971,720)
	2014			Fiscal Year Ending 6/2014			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	100,318,750	0.000242088	24,286	1,253,335	(1,229,049)		N/A
Book Depr. On Basis Diff				2,936,370	(2,936,370)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	85,598,075	0.000040293	3,449	N/A	3,449	0.35	1,207
MACRS	553,037,753	0.047595642	26,322,187	N/A	26,322,187	0.35	9,212,765
Other-MAPCO	-	-	-	N/A	-	0.35	-

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

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

Response: See Exhibit No. 107, Page 5.

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

Sub Account	Book Balances 05/31/12	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 05/31/12	Deferred Tax Activity 6/1/12-5/31/13	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 05/31/13	Pro-Forma Tax Balance 06/30/13	Pro-Forma Tax Balance 07/31/13	Pro-Forma Tax Balance 08/31/13	Pro-Forma Tax Balance 09/30/13	Pro-Forma Tax Balance 10/31/13
Account 190 - Deferred Income Taxes											
1938 LIFO Inventory Adj - Fed	(12,172,526)	-	(12,172,526)	5,149,085	-	(7,023,441)	(6,594,351)	(6,201,018)	(5,807,685)	(5,414,352)	(5,021,019)
3938 LIFO Inventory Adj - St	(3,859,990)	-	(3,859,990)	1,632,814	-	(2,227,176)	(2,091,108)	(1,968,379)	(1,841,650)	(1,716,921)	(1,592,192)
1947 Capitalized Inventory - Fed	(1)	-	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
3947 Capitalized Inventory - St	(2)	-	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)
2851 Customer Advances - Fed	1,591,413	-	1,591,413	157,518	-	1,748,931	1,762,057	1,774,090	1,786,123	1,798,156	1,810,189
4851 Customer Advances - St	504,608	-	504,608	49,950	-	554,558	562,537	562,537	566,353	570,169	573,985
1960/2950 Tax Method Change: Repair - Fed	13,104,108	(13,104,108)	-	-	-	-	-	-	-	-	-
3960/4960 Tax Method Change: Repair - St	4,155,425	(4,155,425)	-	-	-	-	-	-	-	-	-
4957 Pennsylvania Net Operating Loss- St	20,436,214	(20,436,214)	-	-	-	-	-	-	-	-	-
2969 Federal Net Operating Loss	31,652,617	-	31,652,617	(15,544,898)	-	16,107,719	14,812,311	13,853,717	12,895,124	11,938,530	10,977,937
All Other Deferred 190 Income Taxes	13,519,664	(13,519,664)	-	-	-	-	-	-	-	-	-
Total Account 190	68,931,530	(51,215,411)	17,716,119	(8,555,531)	-	9,160,588	8,447,627	8,022,944	7,598,262	7,173,579	6,748,897
Account 255 - Deferred Investment Tax Credits											
Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-	-	-	-	-
Job Development Tax Credits (1971-1988)	(4,113,243)	4,113,243	-	-	-	-	-	-	-	-	-
Total Account 255	(4,113,243)	4,113,243	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
2205 Excess Accelerated Tax Depreciation - Fed	(168,462,040)	3,347,532	(165,114,508)	(28,099,410)	-	(193,213,918)	(195,400,144)	(196,909,675)	#####	(199,459,096)	(200,504,036)
2908 SFAS 109 Offset - Fed	(125,856,759)	125,856,759	-	-	-	-	-	-	-	-	-
4908 SFAS 109 Offset - St	(88,565,596)	88,565,596	-	-	-	-	-	-	-	-	-
5213 Non-Utility Other - Fed	(104)	104	-	-	-	-	-	-	-	-	-
6900 Non-Utility Book Gain on Sale Property - Fed	(95,847)	95,847	-	-	-	-	-	-	-	-	-
Total Account 282	(382,980,346)	217,865,838	(165,114,508)	(28,099,410)	-	(193,213,918)	(195,400,144)	(196,909,675)	#####	(199,459,096)	(200,504,036)
Account 283-Deferred Income Taxes-Other											
2951 Legal Liability-Lease on G.O. Bldg. - Fed	(122,776)	-	(122,776)	52,519	-	(70,257)	(65,880)	(61,868)	(57,856)	(53,844)	(49,832)
4951 Legal Liability-Lease on G.O. Bldg. - St	(39,024)	-	(39,024)	16,654	-	(22,370)	(20,982)	(19,710)	(18,438)	(17,166)	(15,894)
2957 Pennsylvania Net Operating Loss- Federal Offset	(7,152,661)	7,152,661	-	-	-	-	-	-	-	-	-
All Other Deferred 283 Income Taxes	(3,134,991)	3,134,991	-	-	-	-	-	-	-	-	-
Total Account 283	(10,449,452)	10,287,652	(161,800)	69,173	-	(92,627)	(86,862)	(81,578)	(76,294)	(71,010)	(65,726)
Total Accumulated Deferred Taxes	(328,611,511)	181,051,322	(147,560,189)	(36,585,767)	-	(184,145,956)	(187,039,378)	(188,968,308)	#####	(192,358,526)	(193,820,864)

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Pro-Forma Tax Balance 11/30/13	Pro-Forma Tax Balance 12/31/13	Pro-Forma Tax Balance 01/31/14	Pro-Forma Tax Balance 02/28/14	Pro-Forma Tax Balance 03/31/14	Pro-Forma Tax Balance 04/30/14	Pro-Forma Tax Balance 05/31/14	Pro-Forma Tax Balance 06/30/14	Deferred Tax Activity 7/1/13-6/30/14	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 06/30/14
Account 190 - Deferred Income Taxes											
1938 LIFO Inventory Adj - Fed	(4,627,686)	(4,234,353)	(3,841,020)	(3,447,687)	(3,054,354)	(2,661,021)	(2,267,688)	(1,874,355)	5,149,085	-	(1,874,355)
3838 LIFO Inventory Adj - St	(1,487,463)	(1,342,734)	(1,218,005)	(1,093,276)	(968,547)	(843,818)	(719,089)	(594,361)	1,832,814	-	(594,361)
1947 Capitalized Inventory - Fed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)
3947 Capitalized Inventory - St	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)
2851 Customer Advances - Fed	1,822,222	1,834,255	1,846,288	1,859,321	1,870,354	1,882,387	1,894,420	1,906,448	157,518	-	1,906,448
4851 Customer Advances - St	577,801	581,617	585,433	589,249	593,065	596,881	600,697	604,508	49,950	-	604,508
1960/2960 Tax Method Change: Repair - Fed	-	-	-	-	-	-	-	-	-	-	-
2960/4960 Tax Method Change: Repair - St	-	-	-	-	-	-	-	-	-	-	-
4957 Pennsylvania Net Operating Loss- St	-	-	-	-	-	-	-	-	-	-	-
2969 Federal Net Operating Loss	10,019,343	9,060,750	8,102,156	7,143,563	6,184,969	5,228,376	4,267,782	3,309,189	(12,798,529)	-	3,309,190
All Other Deferred 190 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Total Account 190	6,324,214	5,899,532	5,474,849	5,050,167	4,625,484	4,200,802	3,776,119	3,351,426	(5,809,182)	-	3,351,426
Account 255 - Deferred Investment Tax Credits											
Investment Tax Credits (1952-1969)	-	-	-	-	-	-	-	-	-	-	-
Job Development Tax Credits (1971-1988)	-	-	-	-	-	-	-	-	-	-	-
Total Account 255	-	-	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
2205 Excess Accelerated Tax Depreciation - Fed	(201,392,429)	(202,129,325)	(202,709,675)	(203,133,478)	(203,415,883)	(203,541,742)	(203,516,104)	(203,338,966)	(22,118,559)	11,993,511	(203,338,966)
2908 SFAS 109 Offset - Fed	-	-	-	-	-	-	-	-	-	-	-
4908 SFAS 109 Offset - St	-	-	-	-	-	-	-	-	-	-	-
5213 Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-	-
6900 Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-	-	-	-	-	-	-
Total Account 282	(201,392,429)	(202,129,325)	(202,709,675)	(203,133,478)	(203,415,883)	(203,541,742)	(203,516,104)	(203,338,966)	(22,118,559)	11,993,511	(203,338,966)
Account 283-Deferred Income Taxes-Other											
2951 Legal Liability-Lease on G.O. Bldg. - Fed	(45,820)	(41,808)	(37,796)	(33,784)	(29,772)	(25,760)	(21,748)	(17,737)	52,519	-	(17,738)
4951 Legal Liability-Lease on G.O. Bldg. - St	(14,622)	(13,350)	(12,078)	(10,806)	(9,534)	(8,262)	(6,990)	(5,716)	16,654	-	(5,716)
2957 Pennsylvania Net Operating Loss- Federal Offset	-	-	-	-	-	-	-	-	-	-	-
All Other Deferred 283 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Total Account 283	(60,442)	(55,158)	(49,874)	(44,590)	(39,306)	(34,022)	(28,738)	(23,453)	69,173	-	(23,453)
Total Accumulated Deferred Taxes	(195,128,656)	(196,284,950)	(197,284,699)	(198,127,900)	(198,829,704)	(199,374,961)	(199,768,722)	(200,010,993)	(27,858,547)	11,993,511	(200,010,993)

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

Deferred Taxes at 5-31-13 \$ 193,213,918 A

Projected Deferred Taxes
at 6/2014 \$ 215,332,477

Increase in Deferred Taxes \$ 22,118,559

	Per Regulatory Books				Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes	B^	C	=B*C	D	=(B*C)+D	
5/31/2013	193,213,918	-	-	193,213,918	193,213,918	-
Jul-13	195,057,131	1,843,213	335/365	193,213,918	194,905,634	(151,497)
Aug-13	196,900,345	1,843,213	304/365	194,905,634	196,440,804	(459,541)
Sep-13	198,743,558	1,843,213	273/365	196,440,803	197,819,426	(924,132)
Oct-13	200,586,771	1,843,213	243/365	197,819,426	199,046,552	(1,540,219)
Nov-13	202,429,984	1,843,213	212/365	199,046,552	200,117,130	(2,312,854)
Dec-13	204,273,198	1,843,213	182/365	200,117,130	201,036,212	(3,236,985)
Jan-14	206,116,411	1,843,213	151/365	201,036,212	201,798,747	(4,317,664)
Feb-14	207,959,624	1,843,213	120/365	201,798,747	202,404,735	(5,554,889)
Mar-14	209,802,837	1,843,213	92/365	202,404,735	202,869,325	(6,933,512)
Apr-14	211,646,051	1,843,213	61/365	202,869,325	203,177,369	(8,468,681)
May-14	213,489,264	1,843,213	31/365	203,177,369	203,333,916	(10,155,348)
Jun-14	215,332,477	1,843,213	1/365	203,333,916	203,338,966	(11,993,511)

^22,118,559/12=1,843,213

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

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

Response: See Exhibit No. 107, Page 7.

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

Response: See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF MAY 31, 2013

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	16,854		0		0		16,854	3,321
2	1972	19,572		0		0		19,572	4,797
3	1973	38,530		0		0		38,530	4,245
4	1974	74,440		0		0		74,440	5,292
5	1975	6,700		48,647		0		55,347	13,551
6	1976	976		56,285		0		57,261	14,019
7	1977	19		101,969		0		101,988	24,981
8	1978	11		197,939		0		197,950	24,492
9	1979	0		211,778		0		211,778	29,895
10	1980	0		632,225		0		632,225	34,965
11	1981	0		471,949		0		471,949	42,585
12	1982	0		568,512		0		568,512	43,452
13	1983	0		61,595		374,787		436,382	33,351
14	1984	0		1,841		375,289		377,130	34,015
15	1985	0		0		394,558		394,558	39,127
16	1986	0		98,528		0		98,528	8,151
17	Total	<u>157,102</u>		<u>2,451,268</u>		<u>1,144,634</u>		<u>3,753,004</u>	<u>360,239</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF JUNE 30, 2014

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	13,533		0		0		13,533	3,321
2	1972	14,775		0		0		14,775	4,797
3	1973	34,285		0		0		34,285	4,245
4	1974	69,148		0		0		69,148	5,292
5	1975	5,060		36,736		0		41,796	13,551
6	1976	737		42,505		0		43,242	14,019
7	1977	15		76,992		0		77,007	24,981
8	1978	10		173,448		0		173,458	24,492
9	1979	0		181,883		0		181,883	29,895
10	1980	0		597,260		0		597,260	34,965
11	1981	0		429,364		0		429,364	42,585
12	1982	0		525,060		0		525,060	43,452
13	1983	0		28,244		374,787		403,031	33,351
14	1984	0		1,675		341,440		343,115	34,015
15	1985	0		0		355,431		355,431	39,127
16	1986	0		90,377		0		90,377	8,151
17	Total	<u>137,563</u>		<u>2,183,544</u>		<u>1,071,658</u>		<u>3,392,765</u>	<u>360,239</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
FTY = FUTURE TEST YEAR TME 5/31/13, FFRY = FULLY FORECASTED RATE YEAR PERIOD ENDED JUNE 30, 2014**

Line No.	Description	Pro Forma At Historic Test Year Base Rates	FTY Adjustments @ Present Rates	See note	FTY Test Year	FFRY Adjustments @ Present Rates	FFRY Test Year	Adjustments	FFRY @ Proposed Rates
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	375,153,332	3,192,941		378,346,273	960,623	379,306,896	77,311,053	456,617,949
2	Net Gas Purchased for Resale	(148,223,679)	(1,188,693)		(149,412,372)	(786,255)	(150,198,627)	0	(150,198,627)
3	Operation and Maintenance Expense	(125,484,092)	(6,465,951)		(131,950,043)	(5,803,415)	(137,753,458)	(1,127,195)	(138,880,653)
4	Depreciation & Amortization Expense	(32,744,848)	(4,834,946)		(37,579,794)	(4,381,542)	(41,961,336)	0	(41,961,336)
5	Taxes Other Than Income Taxes	(4,054,326)	158,822		(3,895,504)	207,301	(3,688,203)	0	(3,688,203)
6	Net Operating Income Before Income Taxes	64,646,387	(9,137,827)		55,508,560	(9,803,288)	45,705,272	76,183,858	121,889,130
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	64,646,387	(9,137,827)		55,508,560	(9,803,288)	45,705,272	76,183,858	121,889,130
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	64,646,387	(9,137,827)		55,508,560	(9,803,288)	45,705,272	76,183,858	121,889,130
13	Statutory Adjustments (Page 14, Line 33)	(138,324,543)	60,616,671		(77,707,872)	13,469,728	(64,238,144)	0	(64,238,144)
14	Deductible State Income Tax	5,418,894	(5,254,687)		164,207	2,198,187	2,362,394	(6,561,093)	(4,198,699)
15	Taxable Income	(68,259,262)	46,224,157		(22,035,105)	5,864,627	(16,170,478)	69,622,765	53,452,287
16	Federal Income Tax	(23,890,742)	16,178,455		(7,712,287)	2,052,620	(5,659,667)	24,367,967	18,708,300
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	42,275,950	(20,130,458)		22,145,492	(5,980,851)	16,164,641	0	16,164,641
19	Tax Refund Amortization	(10,652,274)	(4,262,166)		(14,914,440)	10,825,020	(4,089,420)	0	(4,089,420)
20	Flow Back of Excess Deferred Income Taxes	(309,311)	(319,057)		(628,368)	0	(628,368)	0	(628,368)
21	Effect of CNIT Deferred Tax	(1,707,752)	1,159,578		(548,174)	0	(548,174)	(367,386)	(915,560)
22	Total Federal Income Tax	5,715,871	(7,373,648)		(1,657,777)	6,896,789	5,239,012	24,000,581	29,239,592
23	Amortization of Investment Tax Credits	(360,239)	0		(360,239)	0	(360,239)	0	(360,239)
24	Net Federal Income Tax Expense	5,355,632	(7,373,648)		(2,018,016)	6,896,789	4,878,773	24,000,581	28,879,353
25	State Income Tax Expense	(539,603)	1,941,607		1,402,004	(2,198,188)	(796,184)	7,610,768	6,814,585
26	Total Income Tax Expense	4,816,029	(5,432,041)		(616,012)	4,698,601	4,082,589	31,611,349	35,693,938
27	NET INCOME	59,830,358	(3,705,786)		56,124,572	(14,501,889)	41,622,683	44,572,509	86,195,192

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 5/31/13, FFRY = FULLY FORECASTED RATE YEAR PERIOD ENDED JUNE 30, 2014

		1/ Pro Forma At FTY Test Year Base Rates \$	1/ Pro Forma At Forecasted Test Year Base Rates \$
() Denotes Credit			
Line No.	Description		
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	685,758	685,758
3	Book Depreciation- Net Salvage Amtz	4,671,182	4,864,331
4	Property Removal Costs - ADR Property	(485,311)	(485,311)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(2,272,025)	(2,272,025)
6	Repairs Basis Difference	5,599,492	5,599,492
7	Interest on Debt 2/	(22,769,342)	(26,607,201)
8	Political Action Expenses (Sec. 162E)	0	0
9	Employee Business Expense Disallowance	160,000	160,000
10	OPEB-Federal Medicare Subsidy	(26,292)	0
11	Employee Stock Purchase Plan	600	600
12	Rent Expense - Luxury Autos	900	900
13	AFUDC Equity	0	0
14	Penalties	-	-
15	Total Flow Through Adjustments	(14,435,038)	(18,053,456)
16	<u>Deferred Adjustments</u>		
17	Excess Tax Depreciation Over Book 3/	6,681,290	4,920,769
18	Repairs on Gas Pipeline	(49,796,667)	(55,637,500)
19	Bonus Depreciation	(25,545,042)	-
20	Sec 263a Mixed Service Costs	(10,105,417)	(10,961,500)
21	Avoided Cost Interest	(103,448)	(103,448)
22	Loss on Retirement - ACRS/MACRS Property Basis	(1,817,179)	(1,817,179)
23	Capitalized Legal Expenses - RAR	-	-
24	Builder Incentives Capitalized	(49,773)	(49,232)
25	Stored Gas Losses	2,998	2,998
26	Contributions In Aid of Construction	449,208	449,208
27	Legal Liability-Leased Headqtrs Bldg	166,709	166,709
28	LIFO Inventory Adj	16,344,487	16,344,487
29	Capitalized Inventory	-	-
30	Customer Advances	500,000	500,000
31	Other	-	-
32	Total Deferred Adjustments	(63,272,834)	(46,184,688)
33	Total Statutory Adjustments	(77,707,872)	(64,238,144)

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

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

3/ See Exhibit No. 107, Page 3.

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

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

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

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

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

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

Response: Not applicable.

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

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

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

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

- a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
- b. Show normalization for both Federal and State Income Taxes.
- c. Show tax rates used to calculate tax deferment amount.

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

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:

- a. Property installed prior to 1970.
- b. Property installed subsequent to 1969 (indicate increasing capacity additions and non increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

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

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

Response: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2009 and 2011. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No. 7, Page 23.

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 Ill. BALANCE SHEET AND OPERATING STATEMENT

A. ALL UTILITIES

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING MAY 31, 2013

Accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 410-1101	Deferred Federal Income Tax	\$27,568,043
Cr. 282-2205	Accumulated Deferred Income Taxes	\$27,568,043

- b. Amortization of Job Development Credits

Dr. 255-1101	Deferred Investment Tax Credit	\$360,239
Cr. 411-4105	Deferred Federal Income Tax	\$360,239

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURETEST YEAR TME 5/31/13, FFRY = FULLY FORECASTED RATE YEAR PERIOD ENDED JUNE 30, 2014

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FFRY Base Rates (2) \$	Pro Forma At Forecasted Proposed Base Rates (3) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	64,646,387	55,508,560	45,705,272	121,889,130
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	5,418,894	164,207	2,362,394	(4,198,699)
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	338,702	685,758	685,758	685,758
6	Book Depreciation- Net Salvage Amtz	2,958,551	4,671,182	4,864,331	4,864,331
7	Property Removal Costs - ADR Property	(556,755)	(485,311)	(485,311)	(485,311)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(2,642,826)	(2,272,025)	(2,272,025)	(2,272,025)
9	Repairs Basis Difference	3,254,425	5,599,492	5,599,492	5,599,492
10	Interest on Debt (1)	(21,048,743)	(22,769,342)	(26,607,201)	(26,607,201)
11	OPEB - Federal Medicare Subsidy	(13,385)	(26,292)	0	-
12	Employee Business Expense Disallowance	172,227	160,000	160,000	160,000
13	AFUDC Equity	0	0	0	-
14	Employee Stock Purchase Plan	593	600	600	600
15	Rent Expense - Luxury Autos	1,066	900	900	900
16	Total Flow Through Adjustments	(17,536,115)	(14,435,038)	(18,053,456)	(18,053,456)
17	<u>Deferred Adjustments</u>				
18	Excess Tax Depreciation Over Book	267,666	6,681,290	4,920,769	4,920,769
19	Repairs on Gas Pipeline	(5,913,014)	(49,796,667)	(55,637,500)	(55,637,500)
20	Bonus Depreciation	(60,824,000)	(25,545,042)	-	-
21	Sec 263a Mixed Service Costs	(3,945,833)	(10,105,417)	(10,961,500)	(10,961,500)
22	Loss on Retirement - ACRS/MACRS Property Basis	(1,540,742)	(1,817,179)	(1,817,179)	(1,817,179)
23	Avoided Cost Interest	1,459	(103,448)	(103,448)	(103,448)
24	Capitalized Legal Expenses - RAR	0	-	-	-
25	Builder Incentives Capitalized	(49,321)	(49,773)	(49,232)	(49,232)
26	Stored Gas Losses	1,977	2,998	2,998	2,998
27	Contributions In Aid of Construction	55,127	449,208	449,208	449,208
28	LIFO Inventory Adj	(47,280,415)	16,344,487	16,344,487	16,344,487
29	Capitalized Inventory	(1,791,687)	-	-	-
30	Legal Liability-Leased Headqtrs Bldg	164,358	166,709	166,709	166,709
31	Customer Advances	65,997	500,000	500,000	500,000
32	Total Deferred Adjustments	(120,788,428)	(63,272,634)	(46,184,688)	(46,184,688)
33	Taxable Income (Lines 1,2,16,32)	(68,259,262)	(22,035,105)	(16,170,478)	53,452,287
34	Federal Income Tax Payable @ 35%	(23,890,742)	(7,712,287)	(5,659,667)	18,708,300
35	Deferred Income Taxes (Line 32 @ 35%)	42,275,950	22,145,492	16,164,641	16,164,641
36	Tax Refund Amortization	(10,652,274)	(14,914,440)	(4,089,420)	(4,089,420)
37	Flow Back Of Excess Deferred Taxes	(309,311)	(628,368)	(628,368)	(628,368)
38	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-13 @35%)	(1,707,752)	(548,174)	(548,174)	(915,560)
39	Net Federal Income Tax Expense (Lines 34-38)	5,715,871	(1,657,777)	5,239,012	29,239,593
40	State Income Tax Expense (P17, L14)	(539,603)	1,402,003	(796,184)	6,814,584
41	Income Tax Expense Before Consolidated Tax Savings	5,176,268	(255,774)	4,442,828	36,054,177
42	Consolidated Tax Savings Adjustment	0	0	0	0
43	Total Income Tax Expense	5,176,268	(255,774)	4,442,828	36,054,177

(1) Interest expense for rate purposes has been calculated as follows: 2.670% weighted cost of short-term and long-term debt x original cost rate base of \$800,331,300 = \$22,769,342

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF FEDERAL AND STATE INCOME TAXES

PRO FORMA AT PROPOSED BASE RATES

FTY = FUTURE TEST YEAR TME 5/31/13, FFRY = FULLY FORECASTED RATE YEAR PERIOD ENDED JUNE 30, 2014

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FFRY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 19, Line 1	64,646,387	55,508,560	45,705,272	121,889,130
3	Statutory Adjustments (Page 19, Lines 16 & 32)	(138,324,543)	(77,707,872)	(64,238,144)	(64,238,144)
4	Pennsylvania Bonus Depreciation Adj	<u>19,434,973</u>	<u>20,555,603</u>	<u>(5,114,711)</u>	<u>(5,114,711)</u>
5	CNIT Taxable Income	(54,243,183)	(1,643,709)	(23,647,583)	52,536,275
6	Net Operating Loss Deduction	0	0	0	10,507,255
7	PA Taxable Income	(54,243,183)	(1,643,709)	(23,647,583)	42,029,020
8	CNIT Payable at Base Rate of 9.99%	(5,418,894)	(164,207)	(2,362,394)	4,198,8
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	1,049,675
10	Deferred Tax On Inventory Adj	4,723,313	1,632,814	1,632,814	1,632,814
11	Deferred Tax on Capitalized Inventory	178,990	0	0	0
12	Deferred Tax On Legal Liability-Leased Headqtrs Bldg	(16,419)	(16,654)	(16,654)	(16,654)
13	Deferred Tax On Customer Advances	<u>(6,593)</u>	<u>(49,950)</u>	<u>(49,950)</u>	<u>(49,950)</u>
14	Pennsylvania Corporate Income Tax Expense	<u>(539,603)</u>	<u>1,402,003</u>	<u>(796,184)</u>	<u>6,814,584</u>

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

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

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

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

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

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

10. Under Section 1552 of the Internal Revenue Code and Regulations 1 .I 552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must chose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for group, and if income tax return shows net operating loss; provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at June 30, 2014 per books, proforma at present rates and proforma at proposed rates is found at Exhibit 102.

See the attached Exhibit No.108, Page 3, for Columbia's adjusted rate base at June 30, 2014.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
June 30, 2014

Line No.	Acct. No.	Description	Pro forma May 31, 2012 (1) \$	Adjustments (2) \$	Pro Forma 31-May-13 (3) \$	Adjustments (4) \$	Pro Forma June 30, 2014 (5) \$	Reference
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	1,163,982,895	142,476,950	1,306,459,845	170,648,370	1,477,108,215	Exh 108, Schedule 1
3	107	Construction Work in Progress - In Service	2,637,017	(2,637,017)	0	0	0	Exh 108, Schedule 2
4	117/191	Gas Stored Underground - Non-Current	3,794,990	0	3,794,990	0	3,794,990	
5	108-111	Depreciation Reserve	(306,192,210)	(16,352,895)	(322,545,105)	(20,455,295)	(343,000,400)	Exh 108, Schedule 3
6	117	Accum. Provision Gas Lost - Underground Storage	(163,458)	0	(163,458)	0	(163,458)	Exhibit 1
7		Net Plant in Service	864,059,234	123,487,038	987,546,273	150,193,075	1,137,739,347	
8		Working Capital						
9	154-163-186	Materials and Supplies - 13 Month Average	642,733	(657)	642,076	20,939	663,015	Exh 108, Schedule 5
10	165	Prepayments	1,635,110	20,957	1,656,067	(4,139)	1,651,928	Exh 108, Schedule 6
11	164/242	Gas Storage Underground	84,406,062	(21,457,709)	62,948,353	11,577,794	74,526,147	Exh 108, Schedule 7
12		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
13		Total Working Capital	86,683,905	(21,437,409)	65,246,496	11,594,594	76,841,090	
14		Deferred Income Taxes						
15	190	Income Taxes	17,716,119	(8,555,531)	9,160,588	(5,809,161)	3,351,427	Exh 108, Schedule 8
16	282	Depreciation	(165,114,508)	(28,099,410)	(193,213,918)	(10,125,048)	(203,338,966)	Exh 108, Schedule 8
17	283	Other	(161,800)	69,173	(92,627)	69,173	(23,454)	Exh 108, Schedule 8
18		Total Deferred Income Taxes	(147,560,189)	(36,585,768)	(184,145,957)	(15,865,036)	(200,010,993)	
19		Customer Deposits						
20	235	13 Month Average	(2,696,133)	21,283	(2,674,850)	3,563	(2,671,287)	Exh 108, Schedule 9
21		Customer Advances for Construction						
22	252	Cash Deposits	(155,517)	(61,980)	(217,497)	0	(217,497)	Exh 108, Schedule 10
23		Total Rate Base	<u>800,331,300</u>	<u>65,423,165</u>	<u>865,754,465</u>	<u>145,926,196</u>	<u>1,011,680,660</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composite, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.

a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current filing compared to the most recent previous rate filing

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

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

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

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

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

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

11. Provide a table, showing the cumulative trended depreciated original cost (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:

- Year Installed
- Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
- Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
- Depreciated trended original cost - (Column B minus Column C)
- Total - cumulative year by year of the figures from Column D
- Column E divided by the total of the figures in Column D.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: CPA is not making a claim for construction work in progress for the Forecasted Test Year.

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

Response: CPA is not making a claim for non-revenue producing construction work in progress for the Forecasted Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: CPA is not making a claim for plant held for future use for the Forecasted Test Year.

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

Response: There are no expected abrupt changes in monthly balances for the Forecasted Test Year.

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

Response: CPA is not making a claim for fuel stock for the Forecasted Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response: The rate base claim at original cost as of June 30, 2014, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

		Gas Plant In Service							
Line No.	Description	Account No. (1)	Plant Beginning Balance 5/31/2012 1/ (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2012 (5 = 2+3+4) \$	Additions (6)	Retirements (7)	Balance as of 7/31/2012 (8)=(5+6+7)
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	8,987,961	17,300	(1,300)	9,003,961	0	0	9,003,961
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	584,073	6,000	(500)	589,573	50,000	(3,800)	635,773
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	21,944	2,000	(100)	23,844	2,000	(100)	25,744
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Maine Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	7,026	16,000	(1,200)	21,826	26,000	(2,000)	45,826
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,426,247	20,000	(1,500)	3,444,747	15,000	(1,100)	3,458,647
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	<u>Mains:</u>								
32	Mains	376.00	603,233,938	10,487,000	(786,800)	612,934,138	10,291,000	(772,100)	622,453,038
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	16,293,283	80,000	(6,000)	16,367,283	295,000	(22,100)	16,640,183
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	294,972,104	3,246,000	(243,500)	297,974,604	3,145,000	(236,000)	300,883,604
42	Meters	381.00	31,834,475	105,000	(7,900)	31,931,575	120,000	(9,000)	32,042,575
43	Auto Meter Reading Devices	381.10	18,832,141	640,000	(48,000)	19,424,141	265,000	(19,900)	19,669,241
44	Meter Installations	382.00	31,161,616	190,000	(14,300)	31,337,316	200,000	(15,000)	31,522,316
45	House Regulators	383.00	8,861,163	65,000	(4,900)	8,921,263	95,000	(7,100)	9,009,163
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,712,903	23,000	(1,700)	4,734,203	28,000	(2,100)	4,760,103
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Telemetry	387.45	2	0	0	2	0	0	2
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	<u>General Plant</u>								
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,928,958	41,000	(3,100)	2,966,858	80,000	(6,000)	3,040,858
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	0	2,373,106
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
61	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	0	221,546
62	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
63	Tools, Garage & Service Equipment	394.10	122,964	2,000	(200)	124,764	8,000	(600)	132,164
64	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
65	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
66	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
67	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
68	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
69	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	0	80,027
70	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
71	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	0	1,117,051
72	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
73	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
74	Communication Equipment, Telemetry	397.50	880,440	8,000	(600)	887,840	3,000	(200)	890,640
75	Miscellaneous Equipment	398.00	371,838	29,000	(2,200)	398,638	2,000	(200)	400,438

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Gas Plant in Service									
Line No.	Description	Account No.	Plant Beginning Balance 7/31/2012 (2)	Additions (3)	Retirements (4)	Balance as of 8/31/2012 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2012 (8) = (5+6+7)
		(1)	\$	\$	\$	\$			
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,003,961	63,400	(4,800)	9,062,561	472,003	(1,045,123)	8,489,441
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	635,773	5,000	(400)	640,373	550,000	(41,300)	1,149,073
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	25,744	25,000	(1,900)	48,844	2,000	(100)	50,744
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	45,826	90,000	(6,800)	129,026	65,000	(4,900)	189,126
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,458,647	50,000	(3,800)	3,504,847	100,000	(7,500)	3,597,347
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	622,453,038	9,007,000	(675,800)	630,784,238	10,414,000	(781,400)	640,416,838
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	16,640,183	145,000	(10,900)	16,774,283	45,000	(3,400)	16,815,883
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	300,883,604	4,030,000	(302,400)	304,611,204	3,284,000	(246,400)	307,648,804
42	Meters	381.00	32,042,575	100,000	(7,500)	32,135,075	100,000	(7,500)	32,227,575
43	Auto Meter Reading Devices	381.10	19,669,241	206,000	(15,400)	19,859,841	114,000	(8,600)	19,965,241
44	Meter Installations	382.00	31,522,316	200,000	(15,000)	31,707,316	216,000	(16,200)	31,907,116
45	House Regulators	383.00	9,009,163	70,000	(5,200)	9,073,963	100,000	(7,500)	9,166,463
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,760,103	28,000	(2,100)	4,786,003	20,000	(1,500)	4,804,503
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,040,858	47,000	(3,500)	3,084,358	5,000	(400)	3,088,958
57	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
58	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	0	2,373,106
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	0	221,546
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	132,164	4,000	(300)	135,864	8,000	(600)	143,264
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	0	80,027
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	0	1,117,051
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetry	397.53	890,640	8,000	(600)	898,040	5,000	(400)	902,640
74	Miscellaneous Equipment	398.00	400,438	2,000	(100)	402,338	2,000	(100)	404,238
75	Total Gas Plant in Service		1,194,001,110	14,080,400	(1,056,500)	1,207,025,010	15,502,003	(2,172,923)	1,220,354,090

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year June 30, 2014

1,220,354,090

Line No.	Description	Account No.	Gas Plant In Service						Balance as of 11/30/2012 (8) = (5+6+7)
			Plant Beginning Balance 9/30/2012 (2)	Additions (3)	Retirements (4)	Balance as of 10/31/2012 (5 = 2+3+4)	Additions (6)	Retirements (7)	
		(1)	\$	\$	\$	\$			
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	8,489,441	172,500	(12,900)	8,649,041	0	0	8,649,041
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,149,073	50,000	(3,800)	1,195,273	32,000	(2,400)	1,224,873
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	50,744	2,000	(100)	52,644	2,000	(100)	54,544
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	189,126	17,000	(1,300)	204,826	17,000	(1,300)	220,526
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,597,347	110,000	(8,200)	3,699,147	110,000	(8,300)	3,800,847
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	<u>Mains:</u>								
32	Mains	376.00	640,416,838	10,185,000	(764,200)	649,837,638	9,100,000	(682,800)	658,254,838
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	16,815,883	45,000	(3,400)	16,857,483	180,000	(13,500)	17,023,983
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	307,648,804	3,130,000	(234,800)	310,544,004	3,235,000	(242,700)	313,536,304
42	Meters	381.00	32,227,575	79,000	(5,900)	32,300,675	75,000	(5,600)	32,370,075
43	Auto Meter Reading Devices	381.10	19,965,241	60,000	(4,500)	20,020,741	21,000	(1,600)	20,040,141
44	Meter Installations	382.00	31,907,116	180,000	(13,500)	32,073,616	160,000	(12,000)	32,221,616
45	House Regulators	383.00	9,166,463	130,000	(9,800)	9,286,663	65,000	(4,900)	9,346,763
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,804,503	25,000	(1,900)	4,827,603	27,000	(2,000)	4,852,603
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,068,958	5,000	(400)	3,093,558	5,000	(400)	3,098,158
57	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
58	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	0	2,373,106
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	0	221,546
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	143,264	5,000	(400)	147,864	1,000	(100)	148,764
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	0	80,027
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	0	1,117,051
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetry	397.50	902,640	5,000	(400)	907,240	3,000	(200)	910,040
74	Miscellaneous Equipment	398.00	404,238	2,000	(100)	406,138	1,000	(100)	407,038
75	Total Gas Plant In Service		1,220,354,090	14,202,500	(1,065,600)	1,233,490,990	13,034,000	(978,000)	1,245,546,990

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Gas Plant in Service									
Line No.	Description	Account No.	Plant Beginning Balance 11/30/2012 (2)	Additions (3)	Retirements (4)	Balance as of 12/31/2012 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 1/31/2013 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	(6)	(7)	(8)=(5+6+7)
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	8,649,041	521,100	(39,100)	9,131,041	0	0	9,131,041
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,224,873	300,000	(22,500)	1,502,373	50,000	(3,700)	1,548,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	54,544	1,000	(100)	55,444	1,000	(100)	56,344
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	220,526	22,000	(1,600)	240,926	8,000	(600)	248,326
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,800,847	80,000	(6,000)	3,874,847	8,000	(600)	3,882,247
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	656,254,838	4,942,000	(370,800)	662,826,038	5,497,800	(412,500)	667,911,338
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bar Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	17,023,983	48,000	(3,600)	17,068,383	12,000	(900)	17,079,483
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	313,536,304	2,918,000	(218,900)	316,235,404	2,487,500	(186,600)	318,536,304
42	Meters	381.00	32,370,075	69,000	(5,200)	32,433,875	45,000	(3,400)	32,475,475
43	Auto Meter Reading Devices	381.10	20,040,141	65,200	(4,900)	20,100,441	101,100	(7,600)	20,193,941
44	Meter Installations	382.00	32,221,616	211,000	(15,800)	32,416,816	95,000	(7,100)	32,504,716
45	House Regulators	383.00	9,346,763	68,000	(5,100)	9,409,663	50,000	(3,700)	9,455,963
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,852,603	25,000	(1,900)	4,875,703	14,000	(1,100)	4,888,603
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	General Plant								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,098,158	250,000	(18,800)	3,329,358	2,000	(200)	3,331,158
57	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
58	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	0	2,373,106
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	0	221,546
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	148,764	405,000	(30,400)	523,364	5,000	(400)	527,964
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	0	80,027
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	0	1,117,051
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetering	397.50	910,640	5,000	(400)	914,640	11,000	(800)	924,840
74	Miscellaneous Equipment	398.00	407,038	15,100	(1,100)	421,038	48,100	(3,600)	465,538
75	Total Gas Plant in Service		1,245,546,990	9,945,400	(746,200)	1,254,746,190	8,435,500	(632,900)	1,262,548,790

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Line No.	Description	Account No. (1)	Gas Plant in Service						Balance as of 3/31/2013 (8)=(5+6+7)
			Plant Beginning Balance 1/31/2013 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 2/28/2013 (5 = 2+3+4) \$	Additions (6)	Retirements (7)	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,131,041	0	0	9,131,041	18,600	(1,400)	9,148,241
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,548,673	50,000	(3,700)	1,594,973	100,000	(7,500)	1,687,473
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	56,344	1,000	(100)	57,244	20,000	(1,500)	75,744
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	248,326	78,000	(5,800)	320,526	60,000	(4,500)	376,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,882,247	20,000	(1,500)	3,900,747	4,000	(300)	3,904,447
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	667,911,338	5,352,800	(401,600)	672,862,538	7,497,800	(562,600)	679,797,738
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	17,079,483	12,000	(900)	17,090,583	190,000	(14,200)	17,266,383
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	318,536,304	2,337,500	(175,400)	320,698,404	3,067,500	(230,200)	323,535,704
42	Meters	381.00	32,475,475	50,000	(3,800)	32,521,675	105,000	(7,900)	32,618,775
43	Auto Meter Reading Devices	381.10	20,193,941	0	0	20,193,941	0	0	20,193,941
44	Meter Installations	382.00	32,504,716	90,000	(6,800)	32,587,916	170,000	(12,700)	32,745,216
45	House Regulators	383.00	9,455,963	40,000	(3,000)	9,492,963	75,000	(5,600)	9,562,363
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,888,603	13,000	(1,000)	4,900,603	41,000	(3,100)	4,938,503
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	General Plant								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,331,158	3,000	(200)	3,333,958	5,000	(400)	3,338,558
57	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
58	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	0	2,373,106
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	0	221,546
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	527,964	30,000	(2,300)	555,664	10,000	(700)	564,964
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	0	80,027
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	0	1,117,051
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetry	397.50	924,840	15,000	(1,100)	938,740	5,000	(400)	943,340
74	Miscellaneous Equipment	398.00	465,538	58,000	(4,400)	520,138	53,100	(4,000)	569,238
75	Total Gas Plant in Service		1,262,548,790	8,151,300	(611,600)	1,270,088,490	11,422,000	(857,000)	1,280,653,490

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Line No.	Description	Account No. (1)	Gas Plant in Service						Balance as of 5/31/2013 (8)=(5+6+7)
			Plant Beginning Balance 3/31/2013 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 4/30/2013 (5 = 2+3+4) \$	Additions (6)	Retirements (7)	
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,148,241	0	0	9,148,241	0	0	9,148,241
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,687,473	50,000	(3,700)	1,733,773	50,000	(4,100)	1,779,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	75,744	5,000	(400)	80,344	15,000	(1,600)	93,744
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	376,026	10,000	(700)	385,326	55,000	(4,400)	435,926
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,904,447	7,000	(500)	3,910,947	5,000	(500)	3,915,447
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	679,797,738	9,062,800	(680,000)	688,180,538	9,957,800	(747,100)	697,391,238
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	17,266,383	285,000	(21,400)	17,529,983	175,000	(13,200)	17,691,783
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	323,535,704	3,780,500	(283,600)	327,032,604	4,137,500	(310,500)	330,859,604
42	Meters	381.00	32,618,775	120,000	(9,000)	32,729,775	130,000	(9,800)	32,849,975
43	Auto Meter Reading Devices	381.10	20,193,941	0	0	20,193,941	21,500	(1,700)	20,213,741
44	Meter Installations	382.00	32,745,216	190,000	(14,300)	32,920,916	210,000	(15,900)	33,115,016
45	House Regulators	383.00	9,562,363	85,000	(6,400)	9,640,963	105,000	(8,000)	9,737,963
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	4,938,503	45,000	(3,400)	4,980,103	45,000	(3,400)	5,021,703
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,336,558	5,000	(400)	3,343,158	5,000	(157,007)	3,191,151
57	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	(9,223)	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,373,106	0	0	2,373,106	0	(200,939)	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	221,546	0	0	221,546	0	(26,506)	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	564,964	5,000	(400)	569,564	85,000	(149,265)	505,299
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	80,027	0	0	80,027	0	(1,040)	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	1,117,051	0	0	1,117,051	0	(157,347)	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetry	397.50	943,340	7,000	(500)	949,840	3,000	(200)	952,640
74	Miscellaneous Equipment	398.00	569,236	48,000	(3,600)	613,636	48,000	(96,718)	564,920
75	Total Gas Plant in Service		1,280,653,490	13,705,300	(1,028,300)	1,293,330,490	15,047,800	(1,918,445)	1,306,459,845

Columbia Gas of Pennsylvania, Inc
Gas Plant In Service by Gas Plant Account
Test Year June 30, 2014

Line No.	Description	Account No. (1)	Gas Plant In Service						Balance as of 7/31/2013 (8)=(5+6+7)
			Plant Beginning Balance 5/31/2013 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2013 (5 = 2+3+4) \$	Additions (6)	Retirements (7)	
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,148,241	0	0	9,148,241	0	0	9,148,241
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,779,673	100,000	(7,500)	1,872,173	100,000	(7,500)	1,964,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	93,744	3,000	(200)	96,544	6,000	(400)	102,144
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	435,926	8,000	(600)	443,326	56,000	(4,200)	495,126
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,915,447	3,000	(200)	3,918,247	2,000	(200)	3,920,047
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	<u>Mains:</u>								
32	Mains	376.00	697,391,238	10,967,800	(822,900)	707,536,138	10,730,800	(805,100)	717,461,838
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	17,691,783	75,000	(5,600)	17,761,183	350,000	(26,300)	18,084,883
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	330,859,604	4,217,500	(316,400)	334,760,704	4,212,500	(316,100)	338,657,104
42	Meters	381.00	32,849,975	170,000	(12,800)	33,007,175	155,000	(11,600)	33,150,575
43	Auto Meter Reading Devices	381.10	20,213,741	11,600	(900)	20,224,441	45,100	(3,400)	20,266,141
44	Meter Installations	382.00	33,115,016	245,000	(18,400)	33,341,616	220,000	(16,500)	33,545,116
45	House Regulators	383.00	9,737,963	85,000	(6,400)	9,816,563	120,000	(9,000)	9,927,563
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,021,703	44,000	(3,300)	5,062,403	38,000	(2,800)	5,097,603
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,191,151	5,000	(400)	3,195,751	5,000	(400)	3,200,351
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	505,299	4,000	(300)	508,999	11,000	(800)	519,199
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetry	397.50	952,640	4,000	(300)	956,340	5,000	(400)	960,940
74	Miscellaneous Equipment	398.00	564,920	44,000	(3,300)	605,620	48,000	(3,600)	650,020
75	Total Gas Plant In Service		1,306,459,845	15,986,900	(1,199,500)	1,321,247,245	16,104,400	(1,208,300)	1,336,143,345

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Line No.	Description	Account No. (1)	Gas Plant in Service						Balance as of 9/30/2013 (8)=(5+6+7)
			Plant Beginning Balance 7/31/2013 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 8/31/2013 (5 = 2+3+4) \$	Additions (6)	Retirements (7)	
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,148,241	0	0	9,148,241	145,200	(10,500)	9,282,941
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	1,964,673	100,000	(7,500)	2,057,173	100,000	(7,500)	2,149,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	102,144	15,000	(1,100)	116,044	2,000	(100)	117,944
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	495,126	18,000	(1,300)	511,826	58,000	(4,300)	565,526
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,920,047	5,000	(400)	3,924,647	12,000	(900)	3,935,747
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	717,461,838	11,389,800	(854,600)	727,997,038	11,775,800	(883,500)	738,889,338
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	18,084,883	20,000	(1,500)	18,103,383	40,000	(3,000)	18,140,383
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	338,657,104	4,042,500	(303,300)	342,396,304	3,724,500	(279,500)	345,841,304
42	Meters	381.00	33,150,575	130,000	(9,800)	33,270,775	145,000	(10,900)	33,404,875
43	Auto Meter Reading Devices	381.10	20,266,141	90,800	(6,800)	20,350,141	14,500	(1,100)	20,363,541
44	Meter Installations	382.00	33,545,116	220,000	(16,500)	33,748,616	230,000	(17,300)	33,961,316
45	House Regulators	383.00	9,927,563	85,000	(6,400)	10,006,163	80,000	(6,000)	10,080,163
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,037,603	44,000	(3,300)	5,138,303	45,000	(3,400)	5,179,903
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,200,351	5,000	(400)	3,204,951	5,000	(400)	3,209,551
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	519,199	15,000	(1,100)	533,099	20,000	(1,500)	551,599
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetering	397.50	960,940	5,000	(400)	965,540	7,000	(500)	972,040
74	Miscellaneous Equipment	398.00	650,020	45,000	(3,400)	691,620	48,100	(3,600)	736,120
75	Total Gas Plant in Service		1,336,143,345	16,230,100	(1,217,800)	1,351,155,645	16,452,100	(1,234,000)	1,366,373,745

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

		Gas Plant in Service						
Line	Account	Plant			Balance			Balance
No.	Description	No.	Beginning	Additions	as of	Additions	Retirements	as of
		(1)	Balance	(3)	10/31/2013	(6)	(7)	11/30/2013
			9/30/2013	(2)	(5 = 2+3+4)			(8) = (5+6+7)
			\$	\$	\$			\$
1	<u>Intangible Plant</u>							
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,282,941	0	0	9,282,941	0	9,282,941
6	<u>Underground Storage Plant</u>							
7	Land	350.10	23,882	0	0	23,882	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	405,288
15	Compressor Station Equipment	354.00	2,149,673	100,000	(7,500)	2,242,173	100,000	2,334,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	123,010
17	<u>Distribution Plant</u>							
18	Land, City Gate/Main Line Industrial	374.10	117,944	22,000	(1,600)	138,344	8,000	145,744
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	480,964
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	565,526	13,000	(1,000)	577,526	25,000	600,626
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	87,692
28	Structures, Other Distribution System	375.70	3,935,747	10,000	(800)	3,944,947	10,000	3,954,247
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	16,515
31	Mains:		0					
32	Mains	376.00	738,889,338	12,165,800	(912,800)	750,142,338	10,089,800	759,475,138
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	18,140,383	20,000	(1,500)	18,158,883	60,000	18,214,383
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	5,974
41	Services	380.00	345,841,304	3,507,500	(263,200)	349,085,604	3,037,500	351,895,204
42	Meters	381.00	33,404,875	120,000	(9,000)	33,515,875	120,000	33,626,875
43	Auto Meter Reading Devices	381.10	20,363,541	10,400	(800)	20,373,141	1,100	20,374,141
44	Meter Installations	382.00	33,961,316	215,000	(16,100)	34,160,216	210,000	34,354,416
45	House Regulators	383.00	10,080,163	115,000	(8,600)	10,186,563	70,000	10,251,263
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,179,903	39,000	(2,800)	5,216,003	41,000	5,253,903
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	259,436
54	<u>General Plant</u>							
55	Structures, Communications	390.10	49,821	0	0	49,821	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,209,551	5,000	(400)	3,214,151	2,000	3,216,051
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	17,116
62	Tools, Garage & Service Equipment	394.10	551,599	7,000	(500)	558,099	12,000	569,199
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	12,042
73	Communication Equipment, Telemetry	397.50	972,040	18,000	(1,400)	988,640	6,000	994,240
74	Miscellaneous Equipment	398.00	736,120	45,100	(3,400)	777,820	45,000	819,420
75	Total Gas Plant in Service		1,366,373,745	16,412,800	(1,231,500)	1,381,555,045	13,837,400	1,394,354,245

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Gas Plant in Service									
Line No.	Description	Account No.	Plant Beginning Balance 11/30/2013 (2)	Additions (3)	Retirements (4)	Balance as of 12/31/2013 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 1/31/2014 (8)=(5+6+7)
		(1)	\$	\$	\$	\$			
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,282,941	1,181,500	(88,700)	10,375,741	0	0	10,375,741
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	2,334,673	100,000	(7,500)	2,427,173	50,000	(3,800)	2,473,373
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	145,744	2,000	(100)	147,644	1,000	(100)	148,544
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Maine Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	600,626	11,000	(800)	610,826	8,000	(600)	618,226
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	3,954,247	165,000	(12,400)	4,106,847	8,000	(600)	4,114,247
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	759,475,138	8,879,800	(666,300)	767,688,638	5,443,800	(408,500)	772,723,938
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	18,214,383	11,000	(800)	18,224,583	12,000	(900)	18,235,683
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	351,895,204	2,778,500	(208,500)	354,465,204	2,669,500	(200,000)	356,934,704
42	Meters	381.00	33,826,875	110,000	(8,200)	33,728,675	45,000	(3,400)	33,770,275
43	Auto Meter Reading Devices	381.10	20,374,141	53,800	(4,000)	20,423,941	101,100	(7,600)	20,517,441
44	Meter Installations	382.00	34,354,416	205,000	(15,400)	34,544,016	95,000	(7,100)	34,631,916
45	House Regulators	383.00	10,251,263	90,000	(6,700)	10,334,563	50,000	(3,800)	10,380,763
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,253,903	41,000	(3,100)	5,291,803	14,000	(1,100)	5,304,703
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,216,051	3,000	(200)	3,218,851	2,000	(200)	3,220,651
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	569,199	496,000	(37,200)	1,027,999	5,000	(400)	1,032,599
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetering	397.50	994,240	214,000	(16,100)	1,192,140	11,000	(800)	1,202,340
74	Miscellaneous Equipment	398.00	819,420	49,100	(3,700)	864,820	66,100	(5,000)	925,920
75	Total Gas Plant in Service		1,394,354,245	14,390,700	(1,079,700)	1,407,665,245	8,581,500	(643,900)	1,415,602,845

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Beginning Balance 1/31/2014 (2)	Additions (3)	Retirements (4)	Balance as of 2/28/2014 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 3/31/2014 (8)=(5+6+7)
		(1)	\$	\$	\$	\$			
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	10,375,741	0	0	10,375,741	0	0	10,375,741
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	2,473,373	50,000	(3,800)	2,519,573	100,000	(7,500)	2,612,073
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	148,544	1,000	(100)	149,444	20,000	(1,500)	167,944
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Maine Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	618,226	78,000	(5,900)	690,326	60,000	(4,500)	745,826
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	4,114,247	20,000	(1,500)	4,132,747	4,000	(300)	4,136,447
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	<u>Mains:</u>								
32	Mains	376.00	772,723,938	5,298,800	(397,600)	777,625,138	7,443,800	(558,500)	784,510,438
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	18,235,683	12,000	(900)	18,246,783	190,000	(14,300)	18,422,483
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	356,934,704	2,519,500	(189,000)	359,265,204	3,249,500	(243,800)	362,270,904
42	Meters	381.00	33,770,275	50,000	(3,700)	33,816,575	105,000	(7,900)	33,913,675
43	Auto Meter Reading Devices	381.10	20,517,441	0	0	20,517,441	0	0	20,517,441
44	Meter Installations	382.00	34,631,916	90,000	(6,700)	34,715,216	170,000	(12,800)	34,872,416
45	House Regulators	383.00	10,380,763	40,000	(3,000)	10,417,763	75,000	(5,600)	10,487,163
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,304,703	13,000	(1,000)	5,316,703	41,000	(3,100)	5,354,603
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,220,651	3,000	(200)	3,223,451	5,000	(400)	3,228,051
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	1,032,599	30,000	(2,300)	1,060,299	10,000	(700)	1,069,599
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetering	397.50	1,202,340	15,000	(1,100)	1,216,240	5,000	(400)	1,220,840
74	Miscellaneous Equipment	398.00	925,920	77,000	(5,800)	997,120	71,000	(5,300)	1,062,820
75	Total Gas Plant in Service		1,415,602,845	8,297,300	(622,600)	1,423,277,545	11,549,300	(866,600)	1,433,960,245

**Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014**

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Beginning Balance 3/31/2014	Additions	Retirements	Balance as of 4/30/2014	Additions	Retirements	Balance as of 5/31/2014
		(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8)=(5+6+7)
			\$	\$	\$	\$			
1	<u>Intangible Plant</u>								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	346,039	0	0	346,039	0	0	346,039
5	Intangible Plant, Miscellaneous Software	303.30	10,375,741	4,037,000	(302,900)	14,109,841	0	0	14,109,841
6	<u>Underground Storage Plant</u>								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	1,489,075	0	0	1,489,075	0	0	1,489,075
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	2,612,073	50,000	(3,800)	2,658,273	50,000	(3,800)	2,704,473
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	<u>Distribution Plant</u>								
18	Land, City Gate/Main Line Industrial	374.10	167,944	5,000	(400)	172,544	15,000	(1,100)	186,444
19	Land, Other Distribution System	374.20	480,964	0	0	480,964	0	0	480,964
20	Land Rights, City Gate/Maine Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041	0	0	1,783,041
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,233,039	0	0	3,233,039	0	0	3,233,039
24	Structures, City Gate Measurement & Regulating	375.20	745,826	10,000	(700)	755,126	55,000	(4,100)	806,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	2,714,399	0	0	2,714,399	0	0	2,714,399
27	Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692	0	0	87,692
28	Structures, Other Distribution System	375.70	4,136,447	7,000	(500)	4,142,947	5,000	(400)	4,147,547
29	Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960	0	0	1,031,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	784,510,438	9,008,800	(675,900)	792,843,338	9,734,800	(730,400)	801,847,738
33	Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830	0	0	23,059,830
34	Bare Steel	376.30	75,302,325	0	0	75,302,325	0	0	75,302,325
35	Cast Iron	376.80	739,405	0	0	739,405	0	0	739,405
36	Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867	0	0	58,867
37	Measuring & Regulating Equipment Regulating	378.20	18,422,483	285,000	(21,400)	18,686,083	175,000	(13,100)	18,847,983
38	Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506	0	0	486,506
39	Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820	0	0	147,820
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974	0	0	5,974
41	Services	380.00	362,270,904	3,962,500	(297,300)	365,936,104	4,319,500	(324,100)	369,931,504
42	Meters	381.00	33,913,675	120,000	(9,000)	34,024,675	130,000	(9,800)	34,144,875
43	Auto Meter Reading Devices	381.10	20,517,441	0	0	20,517,441	21,500	(1,600)	20,537,341
44	Meter Installations	382.00	34,872,416	190,000	(14,300)	35,048,116	210,000	(15,700)	35,242,416
45	House Regulators	383.00	10,487,163	85,000	(6,400)	10,565,763	105,000	(7,900)	10,662,863
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,354,603	45,000	(3,400)	5,396,203	45,000	(3,400)	5,437,803
48	Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628	0	0	1,356,628
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	121,943	0	0	121,943	0	0	121,943
51	Other Equipment, Radio	387.42	130,407	0	0	130,407	0	0	130,407
52	Other Equipment, Other Communications	387.44	664,599	0	0	664,599	0	0	664,599
53	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
54	<u>General Plant</u>								
55	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
56	Office Furniture & Equipment, Unspecified	391.10	3,228,051	5,000	(400)	3,232,651	5,000	(400)	3,237,251
57	Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	0	40,582	0	0	40,582
58	Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	0	2,172,167	0	0	2,172,167
59	Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610	0	0	3,610
60	Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	0	195,040	0	0	195,040
61	Stores Equipment	393.00	17,116	0	0	17,116	0	0	17,116
62	Tools, Garage & Service Equipment	394.10	1,069,599	5,000	(400)	1,074,199	85,000	(6,400)	1,152,799
63	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
64	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
65	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
66	Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292	0	0	9,961,292
67	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
68	Laboratory Equipment Gas	395.00	78,987	0	0	78,987	0	0	78,987
69	Power Operated Equipment	396.00	1,772,200	0	0	1,772,200	0	0	1,772,200
70	Communication Equipment, Telephone	397.10	959,704	0	0	959,704	0	0	959,704
71	Communication Equipment, Radio	397.20	2,339,889	0	0	2,339,889	0	0	2,339,889
72	Communication Equipment, Other	397.40	12,042	0	0	12,042	0	0	12,042
73	Communication Equipment, Telemetering	397.50	1,220,840	7,000	(500)	1,227,340	3,000	(200)	1,230,140
74	Miscellaneous Equipment	398.00	1,062,820	66,000	(4,900)	1,123,920	66,000	(4,900)	1,185,020
75	Total Gas Plant in Service		1,433,960,245	17,888,300	(1,342,200)	1,450,506,345	15,024,800	(1,127,300)	1,464,403,845

Columbia Gas of Pennsylvania, Inc
Gas Plant in Service by Gas Plant Account
Test Year June 30, 2014

Gas Plant in Service					
Description	Account No. (1)	Plant Beginning Balance 5/31/2014 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2014 (5 = 2+3+4) \$
1 Intangible Plant					
2 Organization Costs	301.00	100,099	0	0	100,099
3 Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489
4 Intangible Plant, General	303.00	346,039	0	0	346,039
5 Intangible Plant, Miscellaneous Software	303.30	14,109,841	0	(1,384,545)	12,725,296
6 Underground Storage Plant					
7 Land	350.10	23,882	0	0	23,882
8 Rights of Way	350.20	1,932	0	0	1,932
9 Compressor Station Structures	351.20	1,489,075	0	0	1,489,075
10 Wells Construction	352.01	799,134	0	0	799,134
11 Wells Equipment	352.02	168,680	0	0	168,680
12 Storage Leasehold and Rights	352.10	139,442	0	0	139,442
13 Other Leases	352.12	67,498	0	0	67,498
14 Lines	353.00	405,288	0	0	405,288
15 Compressor Station Equipment	354.00	2,704,473	100,000	(7,500)	2,796,973
16 Measuring & Regulating Equipment	355.00	123,010	0	0	123,010
17 Distribution Plant					
18 Land, City Gate/Main Line Industrial	374.10	186,444	3,000	(600)	188,844
19 Land, Other Distribution System	374.20	480,964	0	0	480,964
20 Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361
21 Land Rights, City Other Distribution System	374.40	1,783,041	0	0	1,783,041
22 Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13
23 Rights of Way	374.50	3,233,039	0	0	3,233,039
24 Structures, City Gate Measurement & Regulating	375.20	806,026	8,000	(900)	813,126
25 Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012
26 Structures, Regulating	375.40	2,714,399	0	0	2,714,399
27 Structures, Distribution Industrial M&R	375.60	87,692	0	0	87,692
28 Structures, Other Distribution System	375.70	4,147,547	3,000	(300)	4,150,247
29 Structures, Other Distribution System, Leased	375.71	1,031,960	0	0	1,031,960
Structures, Communication	375.80	16,515	0	0	16,515
Mains:					
33 Mains	376.00	801,847,738	10,913,800	(818,900)	811,942,638
34 Mains - CSL Replacements	376.08	23,059,830	0	0	23,059,830
35 Bare Steel	376.30	75,302,325	0	0	75,302,325
36 Cast Iron	376.80	739,405	0	0	739,405
37 Measuring & Regulating Equipment General	378.10	58,867	0	0	58,867
38 Measuring & Regulating Equipment Regulating	378.20	18,847,983	75,000	(5,600)	18,917,383
39 Measuring & Regulating Equipment Local Gas	378.30	486,506	0	0	486,506
40 Measuring & Regulating Equipment City Gate	379.10	147,820	0	0	147,820
41 Measuring & Regulating Equipment Exchange Gas	379.11	5,974	0	0	5,974
42 Services	380.00	369,931,504	4,399,500	(330,400)	374,000,604
43 Meters	381.00	34,144,875	170,000	(13,000)	34,301,875
44 Auto Meter Reading Devices	381.10	20,537,341	11,600	(900)	20,548,041
45 Meter Installations	382.00	35,242,416	245,000	(18,600)	35,468,816
46 House Regulators	383.00	10,662,863	85,000	(6,500)	10,741,363
47 House Regulators Installations	384.00	3,864,772	0	0	3,864,772
48 Industrial M&R Equipment, Station Equipment	385.00	5,437,803	44,000	(3,400)	5,478,403
49 Industrial M&R Equipment, Large Volume	385.10	1,356,628	0	0	1,356,628
50 Other Equipment	387.10	16,603	0	0	16,603
51 Other Equipment, Odorization	387.20	121,943	0	0	121,943
52 Other Equipment, Radio	387.42	130,407	0	0	130,407
53 Other Equipment, Other Communications	387.44	664,599	0	0	664,599
Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436
54 General Plant					
55 Structures, Communications	390.10	49,821	0	0	49,821
56 Office Furniture & Equipment, Unspecified	391.10	3,237,251	5,000	(424,856)	2,817,395
57 Office Furniture & Equipment, Data handling Equip	391.11	40,582	0	(16,155)	24,427
58 Office Furniture & Equipment, Information Systems	391.12	2,172,167	0	(261,307)	1,910,860
59 Office Furniture & Equipment, Air Condition Equip	391.20	3,610	0	0	3,610
60 Transportation Equipment, Trailers > \$1,000	392.20	195,040	0	(14,273)	180,767
61 Stores Equipment	393.00	17,116	0	(442)	16,674
62 Tools, Garage & Service Equipment	394.10	1,152,799	4,000	(135,827)	1,020,972
63 Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190
64 Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308
65 Tools, Shop Equipment	394.20	72,307	0	0	72,307
66 Tools, Tools and Other	394.30	9,961,292	0	0	9,961,292
67 Tools, High Pressure Stopping	394.31	10,847	0	0	10,847
68 Laboratory Equipment Gas	395.00	78,987	0	(7,436)	71,551
Power Operated Equipment	396.00	1,772,200	0	0	1,772,200
Communication Equipment, Telephone	397.10	959,704	0	(5,914)	953,790
Communication Equipment, Radio	397.20	2,339,889	0	(558)	2,339,330
72 Communication Equipment, Other	397.40	12,042	0	0	12,042
73 Communication Equipment, Telemetering	397.50	1,230,140	4,000	0	1,234,140
74 Miscellaneous Equipment	398.00	1,185,020	62,000	29,383	1,276,403
75 Total Gas Plant in Service		1,464,403,845	16,132,900	(3,428,530)	1,477,108,215

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	May 31, 2013 & June 30, 2014		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107 Not In Service	Construction Work In Progress Account 107 In Service
			\$	\$	\$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	1,976,918	1,976,918	(0)
6		Total Intangible Plant	1,976,918	1,976,918	(0)
7		Underground Storage Plant			
8	350.10	Land	0	0	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	75,504	75,504	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
14	352.12	Other Leases	0	0	0
15	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	0	0	0
18		Total Underground Storage Plant	75,504	75,504	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Maine Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	96,193	96,193	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	99,648	99,648	(0)
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	897,149	897,149	0
31	375.71	Structures, Other Distribution System, Leased	25,475	25,475	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	11,147,605	11,147,605	0
34	376.08	Mains - CSL Replacements	345,775	345,775	0
35	376.25	BS & CI Replaced Total	165,179	165,179	0
36	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	530,652	530,652	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

May 31, 2013 & June 30, 2014

Line No.	Account No.	Description	Construction Work In Progress Account 107	Construction Work In Progress Account 107 Not In Service	Construction Work In Progress Account 107 In Service
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	621,559	621,559	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	0	0	0
8	381.10	Auto Meter Reading Devices	96,121	96,121	(0)
9	382.00	Meter Installations	2,503,610	2,503,610	0
10	383.00	House Regulators	161,496	161,496	0
11	384.00	House Regulators Installations	109,254	109,254	0
12	385.00	Industrial M&R Equipment, Station Equipment	0	0	0
13	385.10	Industrial M&R Equipment, Large Volume	51,569	51,569	0
14	387.10	Other Equipment	324	324	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	1,150	1,150	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	161,625	161,625	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	17,014,385	17,014,385	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	3,048	3,048	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	67,875	67,875	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.10	Communication Equipment, Telephone	0	0	0
41	397.20	Communication Equipment, Radio	0	0	0
42	397.40	Communication Equipment, Other	0	0	0
43	397.50	Communication Equipment, Telemetering	0	0	0
44	398.00	Miscellaneous Equipment	135,089	135,089	0
45		Total General Plant	206,012	206,012	0
46		Total Plant	19,272,819	19,272,818	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		31-May-12 <u>Amount</u> \$	31-May-13 <u>Amount</u> \$	30-Jun-14 <u>Amount</u> \$
1	Amortizable Plant	(1,829,595)	(2,377,791)	(4,066,800)
2	Underground Storage Plant	(2,880,864)	(2,827,503)	(2,883,312)
3	Distribution Plant	(286,330,985)	(301,862,650)	(320,159,904)
4	General Plant	<u>(15,150,766)</u>	<u>(15,477,161)</u>	<u>(15,890,384)</u>
5	Total (Exhibit 105)	<u>(306,192,210)</u>	<u>(322,545,105)</u>	<u>(343,000,400)</u>

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

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

Response:

Columbia Gas of Pennsylvania, Inc. ("Columbia") is not making a claim for cash working capital. Please see Page 2 of Exhibit No. 108, Schedule No. 4. Note: Columbia does not offer wholesale service.

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

Response:

Please see Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CASH WORKING CAPITAL
TWELVE MONTHS ENDING 5/31/2013 & 6/30/14

Line No.	Cost Category (1)	Pro Forma Expense (2) \$	Daily Requirement (3) \$	Revenue Lag Days (4)	Expense Lead Days (5)	Reference (6)	Net Lag Days (7)=(4)-(5)	Working Capital Requirement (8)=(3)*(7) \$

1 TOTAL CASH WORKING CAPITAL REQUIREMENT

0

() Denotes Credit

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

Line No.	Month	Amount \$	Month	Amount \$
1	May-12 Actual	468,294	Jun-13	608,107
2	Jun-12 Actual	598,766	Jul-13	655,036
3	Jul-12	644,974	Aug-13	693,189
4	Aug-12	682,541	Sep-13	703,031
5	Sep-12	692,232	Oct-13	717,020
6	Oct-12	706,006	Nov-13	705,116
7	Nov-12	694,285	Dec-13	737,729
8	Dec-12	726,397	Jan-14	730,091
9	Jan-13	718,877	Feb-14	750,978
10	Feb-13	739,443	Mar-14	638,640
11	Mar-13	628,830	Apr-14	578,264
12	Apr-13	569,382	May-14	484,398
13	May-13	<u>476,957</u>	Jun-14	<u>617,593</u>
14	Total	\$8,346,984		\$8,619,192
15	13 Month Average 5/31/2013	<u>\$642,076</u>	13 Month Average 6/30/2014	<u>\$663,015</u>
			<u>5/31/2013</u>	<u>6/30/2014</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @		<u>1.850%</u>	<u>1.560%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
JUNE 30, 2014

		Accounts								
Ln. No.	Month	Corp. Ins. 165-0001	Medical LTD Ins. 165-0003 1 /	Prepaid Ins. I/C 165-1022	Prepaid Payroll 165- 9900-11155 1/	Reg. Commission Fees 165- 9900-11161	Office of Consumer's Advocate 165- 9900-11162	Small Business Advocate 165- 9900-11163	Total	
		\$	\$	\$	\$	\$	\$	\$		
1	May-12	209,784	0	280,738	0	99,543	14,943	2,627	\$607,635	
2	Jun-12 2/	83,414	0	137,101	0	0	0	0	\$220,515	
3	Jul-12	1,130,790 3/	0	1,420,305 3/	0	(102,996) 3/	(11,673) 3/	(2,408) 3/	\$2,434,018	
4	Aug-12	1,114,395 3/	0	1,346,572 3/	0	(206,007) 3/	(23,344) 3/	(4,815) 3/	\$2,226,801	
5	Sep-12	984,811 3/	0	1,194,459 3/	0	(309,018) 3/	(35,015) 3/	(7,223) 3/	\$1,828,014	
6	Oct-12	860,018 3/	0	1,042,346 3/	0	811,023 3/	121,753 3/	21,386 3/	\$2,856,526	
7	Nov-12	985,917 3/	0	890,234 3/	0	709,647 3/	106,534 3/	18,713 3/	\$2,711,045	
8	Dec-12	857,208 3/	0	738,122 3/	0	608,270 3/	91,316 3/	16,039 3/	\$2,310,955	
9	Jan-13	728,499 3/	0	615,102 3/	0	506,892 3/	76,096 3/	13,367 3/	\$1,939,956	
10	Feb-13	599,791 3/	0	492,081 3/	0	405,515 3/	60,877 3/	10,694 3/	\$1,568,958	
11	Mar-13	471,082 3/	0	369,061 3/	0	304,137 3/	45,658 3/	8,021 3/	\$1,197,959	
12	Apr-13	342,373 3/	0	426,694 3/	0	202,761 3/	30,439 3/	5,348 3/	\$1,007,615	
13	May-13	213,665 3/	0	285,932 3/	0	101,385 3/	15,219 3/	2,676 3/	\$618,877	
14	Total	\$8,581,747	\$0	\$9,238,747	\$0	\$3,131,152	\$492,803	\$84,425	\$21,528,874	
13 Month Average Balance									1,656,067	
16	Jun-13	84,715 3/	0	139,240 3/	0	0 3/	0 3/	0 3/	\$223,955	
17	Jul-13	1,148,430 3/	0	1,442,462 3/	0	(104,603) 3/	(11,855) 3/	(2,446) 3/	\$2,471,988	
18	Aug-13	1,131,780 3/	0	1,367,579 3/	0	(209,221) 3/	(23,708) 3/	(4,890) 3/	\$2,261,540	
19	Sep-13	1,000,174 3/	0	1,213,093 3/	0	(313,839) 3/	(35,561) 3/	(7,336) 3/	\$1,856,531	
20	Oct-13	873,434 3/	0	1,058,607 3/	0	823,675 3/	123,652 3/	21,720 3/	\$2,901,088	
21	Nov-13	1,001,297 3/	0	904,122 3/	0	720,717 3/	108,196 3/	19,005 3/	\$2,753,337	
22	Dec-13	870,580 3/	0	749,637 3/	0	617,759 3/	92,741 3/	16,289 3/	\$2,347,006	
23	Jan-14	739,864 3/	0	624,698 3/	0	514,800 3/	77,283 3/	13,576 3/	\$1,970,221	
24	Feb-14	609,148 3/	0	499,757 3/	0	411,841 3/	61,827 3/	10,861 3/	\$1,593,434	
25	Mar-14	478,431 3/	0	374,818 3/	0	308,882 3/	46,370 3/	8,146 3/	\$1,216,647	
26	Apr-14	347,714 3/	0	433,350 3/	0	205,924 3/	30,914 3/	5,431 3/	\$1,023,333	
27	May-13	216,998 3/	0	290,393 3/	0	102,967 3/	15,456 3/	2,718 3/	\$628,532	
28	Jun-14	86,037 3/	0	141,412 3/	0	0 3/	0 3/	0 3/	\$227,449	
29	Total	\$8,588,602	\$0	\$9,239,168	\$0	\$3,078,902	\$485,315	\$83,074	\$21,475,061	
30	13 Month Average Balance									\$1,651,928

Notes:

1/ Items included in the calculation of cash working capital.

2/ Actual 2012 balances

5/31/2013

6/30/2014

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @

1.85%

1.56%

See Exhibit No. 104, Schedule No. 2, Pages 25.

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
June 30, 2014

Line No.	Month	Scheduled Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Scheduled Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)
1	May-12	2,390,680	2.3524	5,623,836	3.6968	190,641	(704,762)	52,411,292	14,177,553	3.6968
2	Jun-12	2,219,932	2.6497	5,882,154	3.5550	138,814	(493,484)	57,799,962	16,258,671	3.5550
3	Jul-12	3,391,221	3.0287	10,270,991	3.4642	47,577	(164,816)	67,906,137	19,602,315	3.4642
4	Aug-12	3,231,000	3.3305	10,760,846	3.4453	-	-	78,666,982	22,833,315	3.4453
5	Sep-12	3,214,000	3.5345	11,359,883	3.4563	-	-	90,026,865	26,047,315	3.4563
6	Oct-12	1,063,000	3.5294	3,751,752	3.4591	93,000	(321,696)	93,456,921	27,017,315	3.4591
7	Nov-12	50,000	3.8123	190,615	3.4598	2,179,000	(7,538,904)	86,108,632	24,888,315	3.4598
8	Dec-12	156,000	4.2745	666,822	3.4649	3,788,000	(13,125,041)	73,650,413	21,256,315	3.4649
9	Jan-13	-	4.4059	0	3.4649	5,323,000	(18,443,663)	55,206,750	15,933,315	3.4649
10	Feb-13	48,000	4.1357	198,514	3.4669	4,579,000	(15,874,935)	39,530,329	11,402,315	3.4669
11	Mar-13	148,000	4.4019	651,481	3.4788	3,899,000	(13,563,841)	26,617,969	7,651,315	3.4789
12	Apr-13	2,531,000	3.8306	9,695,249	3.5663	0	0	36,313,217	10,182,315	3.5663
13	May-13	3,506,102	3.9311	13,782,838	3.6597	0	0	50,096,055	13,688,417	3.6597
14	Jun-13	3,506,102	3.9811	13,958,143	3.7253	0	0	64,054,197	17,194,519	3.7253
15	Jul-13	3,506,102	4.0198	14,093,829	3.7752	0	0	78,148,026	20,700,621	3.7752
	Aug-13	3,506,102	4.0422	14,172,366	3.8138	0	0	92,320,392	24,206,723	3.8138
	Sep-13	3,372,102	4.0424	13,631,385	3.8418	0	0	105,951,777	27,578,825	3.8418
18	Oct-13	1,238,000	4.0966	5,071,591	3.8527	0	0	111,023,368	28,816,825	3.8527
19	Nov-13	19,000	4.4063	83,720	3.8531	2,604,000	(10,033,472)	101,073,615	26,231,825	3.8531
20	Dec-13	95,000	4.4310	420,945	3.8552	2,443,000	(9,418,254)	92,076,306	23,883,825	3.8552
21	Jan-14	-	4.6671	0	3.8552	6,044,000	(23,300,829)	68,775,478	17,839,825	3.8552
22	Feb-14	-	4.6869	0	3.8552	5,630,000	(21,704,776)	47,070,702	12,209,825	3.8551
23	Mar-14	107,000	4.6694	499,626	3.8622	4,266,000	(16,476,145)	31,094,182	8,050,825	3.8622
24	Apr-14	2,249,000	4.2546	9,568,595	3.9479	0	0	40,662,778	10,299,825	3.9479
25	May-14	3,489,800	4.2666	14,889,581	4.0286	0	0	55,552,358	13,789,625	4.0286
26	Jun-14	3,489,800	4.3018	15,012,422	4.0837	0	0	70,564,780	17,279,425	4.0837
27	Twelve Month Average May 2013 ((Lns 2 thru 13)/12)							62,948,353		
28	Twelve Month Average June 2014 ((Lns. 15 thru 26)/12))							74,526,147		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
June 30, 2014

Line No.	Sub Acct		Pro Forma Balance 05/31/12	Pro Forma Balance 05/31/13	Pro Forma Balance 6/30/2014	Reference
1		<u>Account 190 - Deferred Income Taxes</u>				
2	1938	LIFO Inventory - Federal	(12,172,526)	(7,023,441)	(1,874,355)	
3	3938	LIFO Inventory - State	(3,859,990)	(2,227,176)	(594,361)	
4	1947	Capitalized Inventory - Fed	(1)	(1)	(1)	
5	3947	Capitalized Inventory - St	(2)	(2)	(2)	
6	2851	Cust. Advances - Fed	1,591,413	1,748,931	1,906,448	
7	4851	Cust. Advances - St	504,608	554,558	604,508	
8	2969	Federal Net Operating Loss	31,652,617	16,107,719	3,309,190	
9		Total Account 190	<u>17,716,119</u>	<u>9,160,588</u>	<u>3,351,427</u>	
10		<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
11	Various	Excess Accelerated Tax Depreciation - Fed	(165,114,508)	(193,213,918)	(203,338,966)	
12		Total Account 282	<u>(165,114,508)</u>	<u>(193,213,918)</u>	<u>(203,338,966)</u>	
13		<u>Account 283 - Deferred Income Taxes - Other</u>				
14	2951	Legal Liability-Lease on G.O. Bldg. - Fed	(122,776)	(70,257)	(17,738)	
15	4951	Legal Liability-Lease on G.O. Bldg. - St	(39,024)	(22,370)	(5,716)	
16		Total Account 283	<u>(161,800)</u>	<u>(92,627)</u>	<u>(23,454)</u>	
17		Total Accumulated Deferred Taxes	<u>(147,560,189)</u>	<u>(184,145,957)</u>	<u>(200,010,993)</u>	Exhibit 107, Pg 5

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
June 30, 2014

Line No.	Month (1)	Acct 235- 14250 & 14260 Other Deposits (2) \$	Acct-235-14260 Security Deposits (3) \$	Total Account 235 (4) \$	Month (5)	Acct 235- 14250 & 14260 Other Deposits (6)	Acct-235-14260 Security Deposits (7)	Total Account 235 (8)
1	May-12	(140,158)	(2,450,672)	(2,590,830)	Jun-13	(140,158)	(2,404,355) 1/	(2,544,513)
2	Jun-12	(140,158)	(2,404,355)	(2,544,513) 1/	Jul-13	(140,158)	(2,536,982)	(2,677,140)
3	Jul-12	(140,158)	(2,536,982)	(2,677,140)	Aug-13	(140,158)	(2,492,099)	(2,632,257)
4	Aug-12	(140,158)	(2,492,099)	(2,632,257)	Sep-13	(140,158)	(2,501,926)	(2,642,084)
5	Sep-12	(140,158)	(2,501,926)	(2,642,084)	Oct-13	(140,158)	(2,569,559)	(2,709,717)
6	Oct-12	(140,158)	(2,569,559)	(2,709,717)	Nov-13	(140,158)	(2,634,605)	(2,774,763)
7	Nov-12	(140,158)	(2,634,605)	(2,774,763)	Dec-13	(140,158)	(2,684,651)	(2,824,809)
8	Dec-12	(140,158)	(2,684,651)	(2,824,809)	Jan-14	(140,158)	(2,623,101)	(2,763,259)
9	Jan-13	(140,158)	(2,623,101)	(2,763,259)	Feb-14	(140,158)	(2,603,374)	(2,743,532)
10	Feb-13	(140,158)	(2,603,374)	(2,743,532)	Mar-14	(140,158)	(2,526,754)	(2,666,912)
11	Mar-13	(140,158)	(2,526,754)	(2,666,912)	Apr-14	(140,158)	(2,472,246)	(2,612,404)
12	Apr-13	(140,158)	(2,472,246)	(2,612,404)	May-14	(140,158)	(2,450,672)	(2,590,830)
13	May-13	<u>(140,158)</u>	<u>(2,450,672)</u>	<u>(2,590,830)</u>	Jun-14	<u>(140,158)</u>	<u>(2,404,355)</u>	<u>(2,544,513)</u>
14	Total	(1,822,054)	(32,950,996)	(34,773,050)	Total	(1,822,054)	(32,904,679)	(34,726,733)
15	13 Month Average	<u>(140,158)</u>	<u>(2,534,692)</u>	<u>(2,674,850)</u>	13 Month Average	<u>(140,158)</u>	<u>(2,531,129)</u>	<u>(2,671,287)</u>

1/ Actual June 2012 balance. All other months are the Historic Test Year amounts.

Witness: Nancy J. D. Krajovic

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
June 30, 2014

Line No.	Month	Customer Advances - Deposit (Pre 12/31/99) Account <u>252-15560</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>252-15561</u>	Service Line - Deposit (Post 12/31/99) Account <u>252-15576</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>186-15561</u>	Net <u>252</u>
		(1) \$	(2) \$	(3) \$	(4) \$	(5=1+2+3+4)
1	May-12	(4,662,993)	(139,162)	0	4,646,638	(155,517)
2	May-13	(4,744,365)	(136,162)	0	4,663,030	(217,497)
3	Jun-14	(4,744,365)	(136,162)	0	4,663,030	(217,497)

Note:

May 2012 was adusted to reflect June 2012 actual to arrive at May 2013

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response: The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled "Methods Used in the Determination of Annual and Accrued Depreciation", beginning on Page II-2.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No.109, in the section "Field Trips", beginning on Page II-20.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
 - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
 - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response: The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 Attachment A in the section beginning on Page III-13.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of May 31, 2013, by vintage by account and including applicable depreciation reserves and accruals begins on Page III-149 of Exhibit No. 109 Attachment A.

The detailed calculations which set forth the surviving original cost as of June 30, 2014, by vintage by account and including applicable depreciation reserves and accruals begins on Page 18 of Exhibit No. 109 Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.

PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT MAY 31, 2013**

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT MAY 31, 2013

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania

August 24, 2012

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

ii

Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study at May 31, 2013 are presented in the attached report. The results of our study at May 31, 2012 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at May 31, 2012". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at May 31, 2013.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS:krm

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CONTENTS

PART I. INTRODUCTION

Scope	I-2
Basis of Study	I-2
Depreciation and Amortization	I-2
Service Life Estimates	I-3
Amortization of Net Salvage	I-3

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

Depreciation	II-2
Estimation of Survivor Curves	II-3
Survivor Curves	II-3
Iowa Type Curves	II-5
Retirement Rate Method of Life Analysis	II-11
Schedules of Annual Transactions in Plant Records	II-12
Schedule of Plant Exposed to Retirement	II-15
Original Life Table	II-17
Smoothing the Original Survivor Curve	II-19
Field Trips	II-20
Judgment	II-26
Calculation of Annual and Accrued Depreciation	II-31
Group Depreciation Procedures	II-31
Remaining Life Annual Accruals	II-31
Average Service Life Procedure	II-32
Equal Life Group Procedure	II-32
Calculation of Annual and Accrued Amortization	II-36
Amortization of Net Salvage	II-38

PART III. RESULTS OF STUDY

Description of Summary Tabulations	III-2
Description of Detailed Tabulations	III-2

CONTENTS

III. RESULTS OF STUDY, cont.

Table 1. Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant at May 31, 2013	III-4
Table 2. Bringforward to May 31, 2013, of the Book Reserve as of May 31, 2012	III-7
Table 3. Calculation of Depreciation Accruals for the Twelve Months Ended May 31, 2013	III-9
Table 4. Amortization of Experienced and Estimated Net Salvage	III-11
Service Life Statistics	III-12
Detailed Depreciation Calculations	III-143
Cumulative Depreciated Original Cost	III-144
Utility Plant in Service	III-148
Experienced and Estimated Net Salvage	III-213

COLUMBIA GAS OF PENNSYLVANIA, INC.

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Columbia Gas of Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at May 31, 2013.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2011.

BASIS OF STUDY

Depreciation and Amortization. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1976 and the equal life group (ELG) procedure for 1976 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life

span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2011 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2011 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for

the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Opinion and Order of the Commission at Docket Nos. R-891468 and R-801873.

II-1

**PART II. METHODS USED IN THE DETERMINATION
OF ANNUAL AND ACCRUED DEPRECIATION**

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and

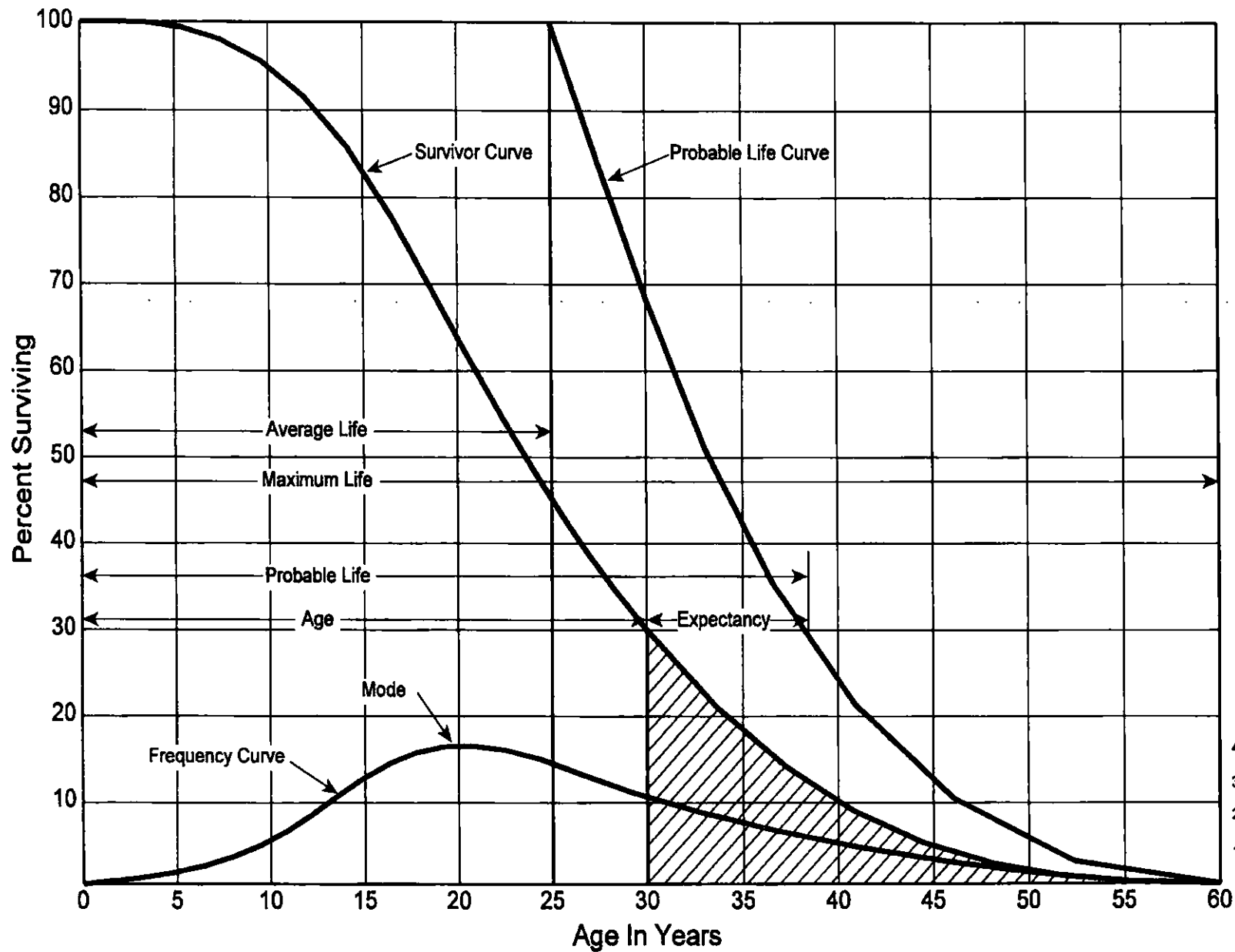


Figure 1. A Typical Survivor Curve and Derived Curves

remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the

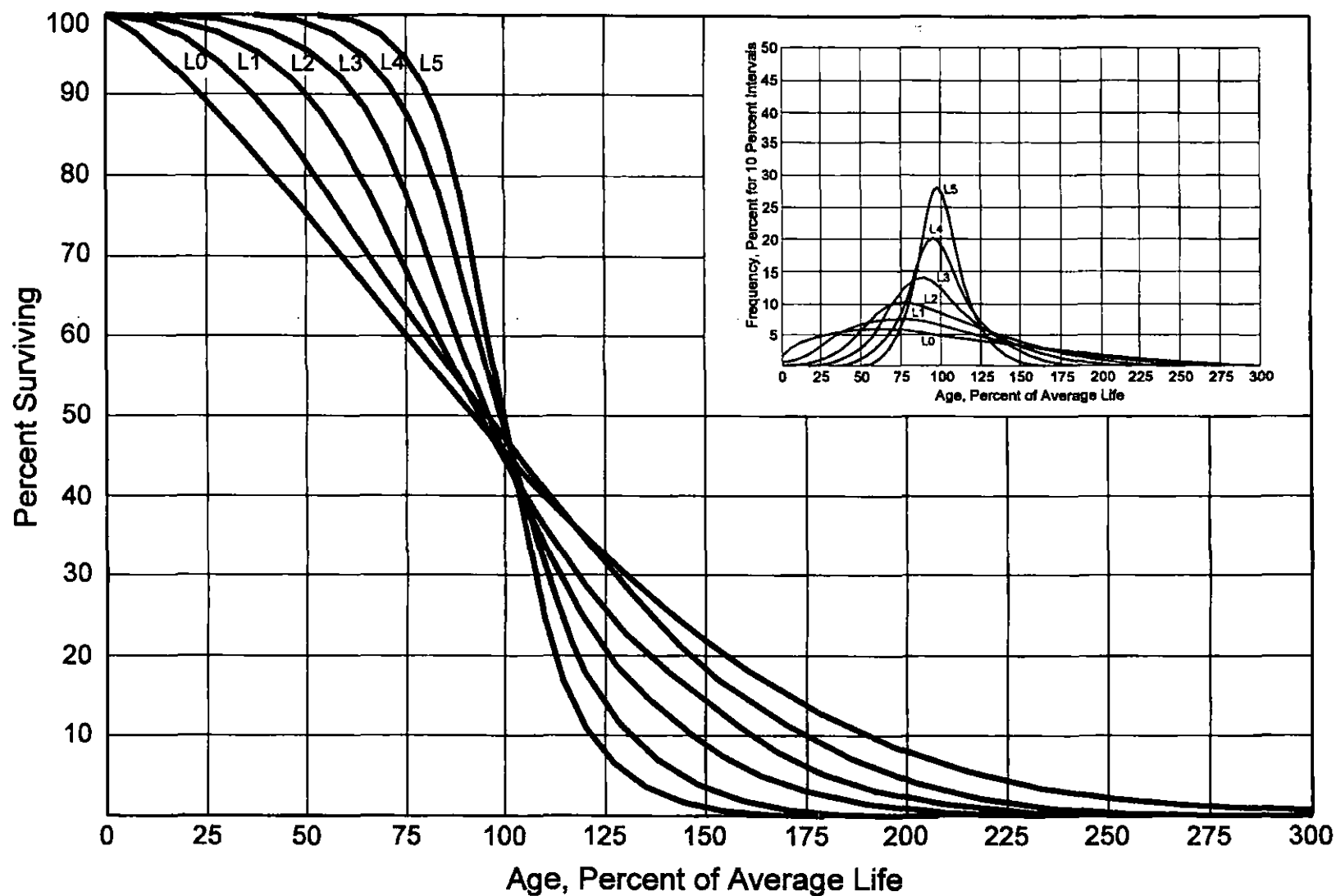


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

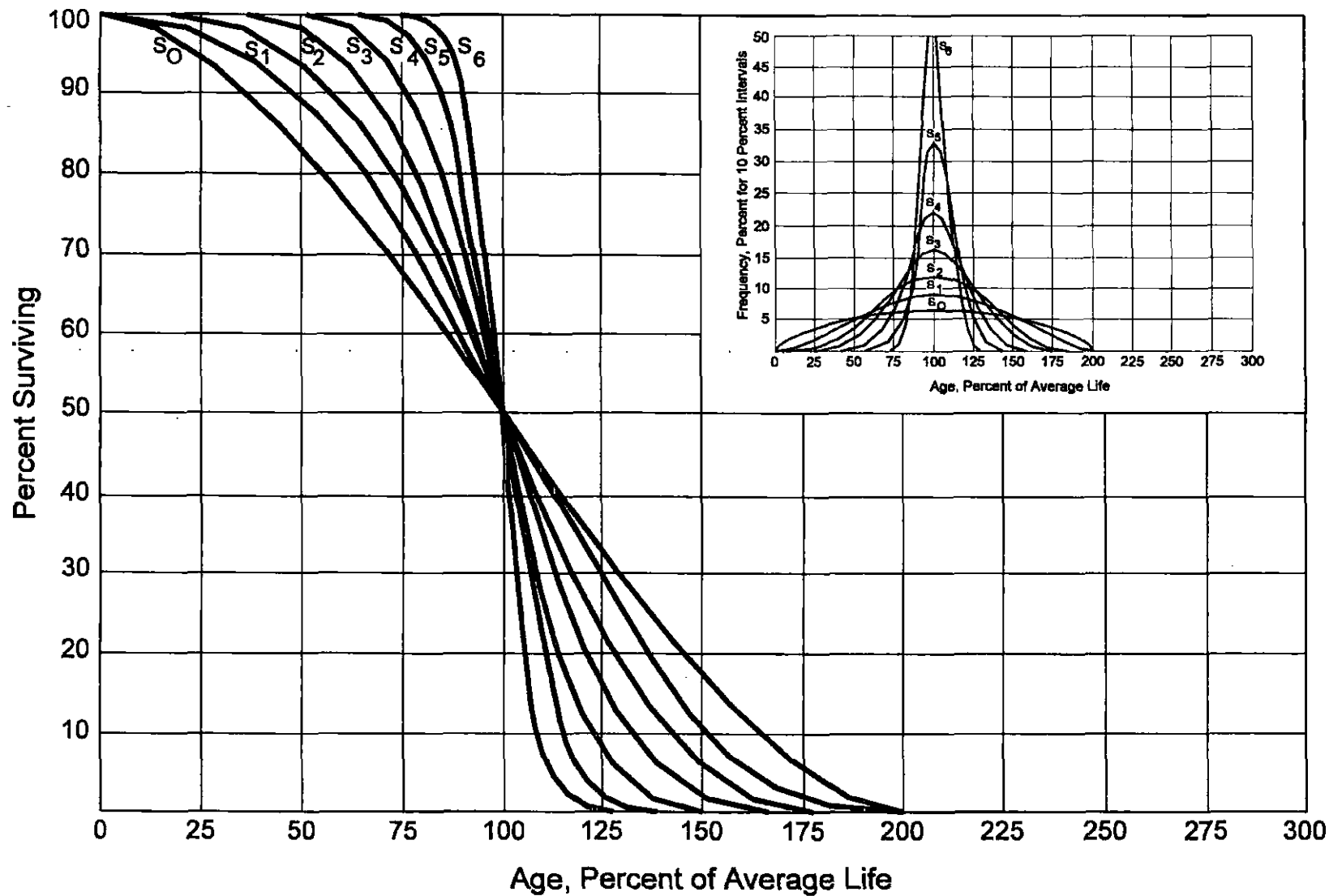


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

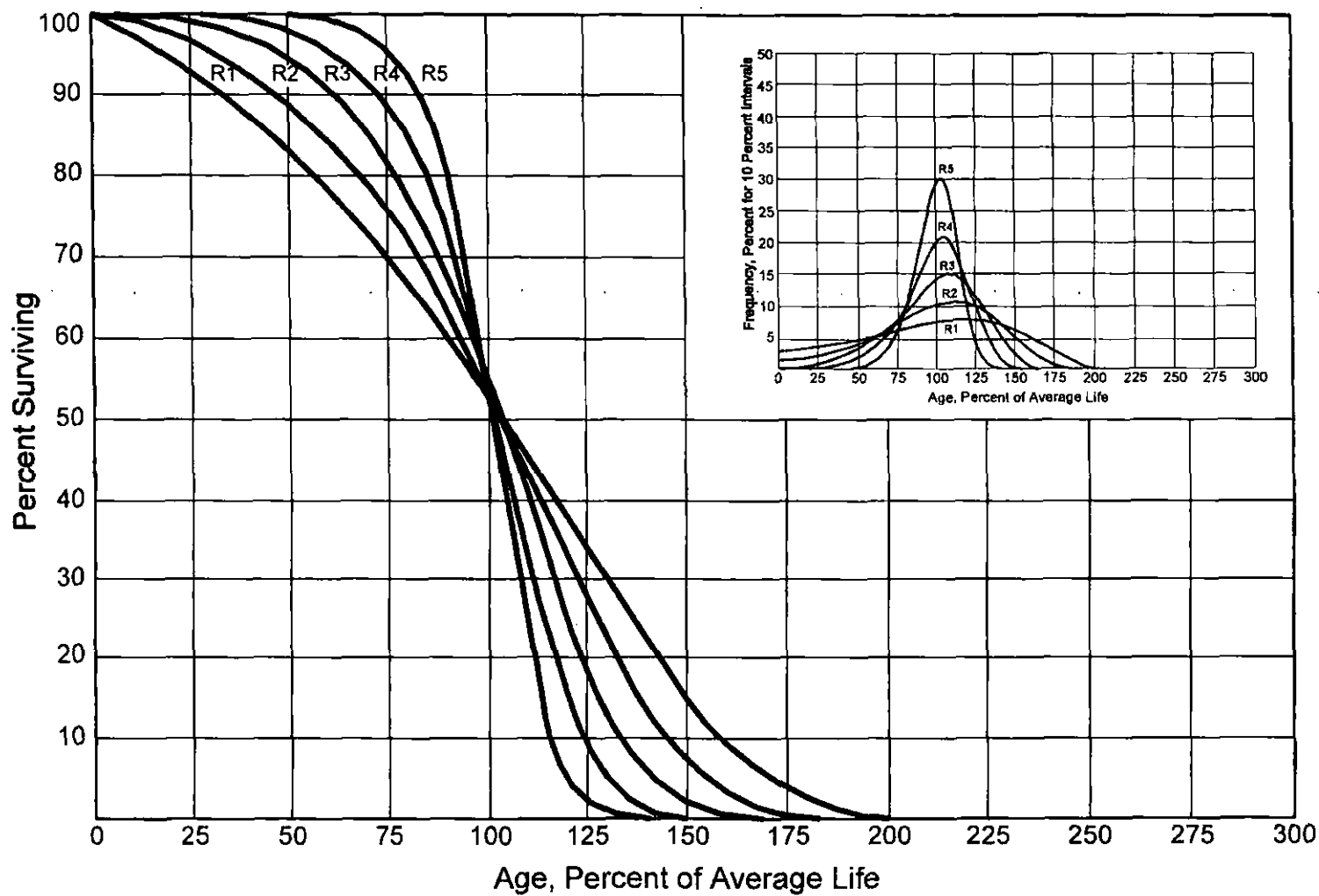


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

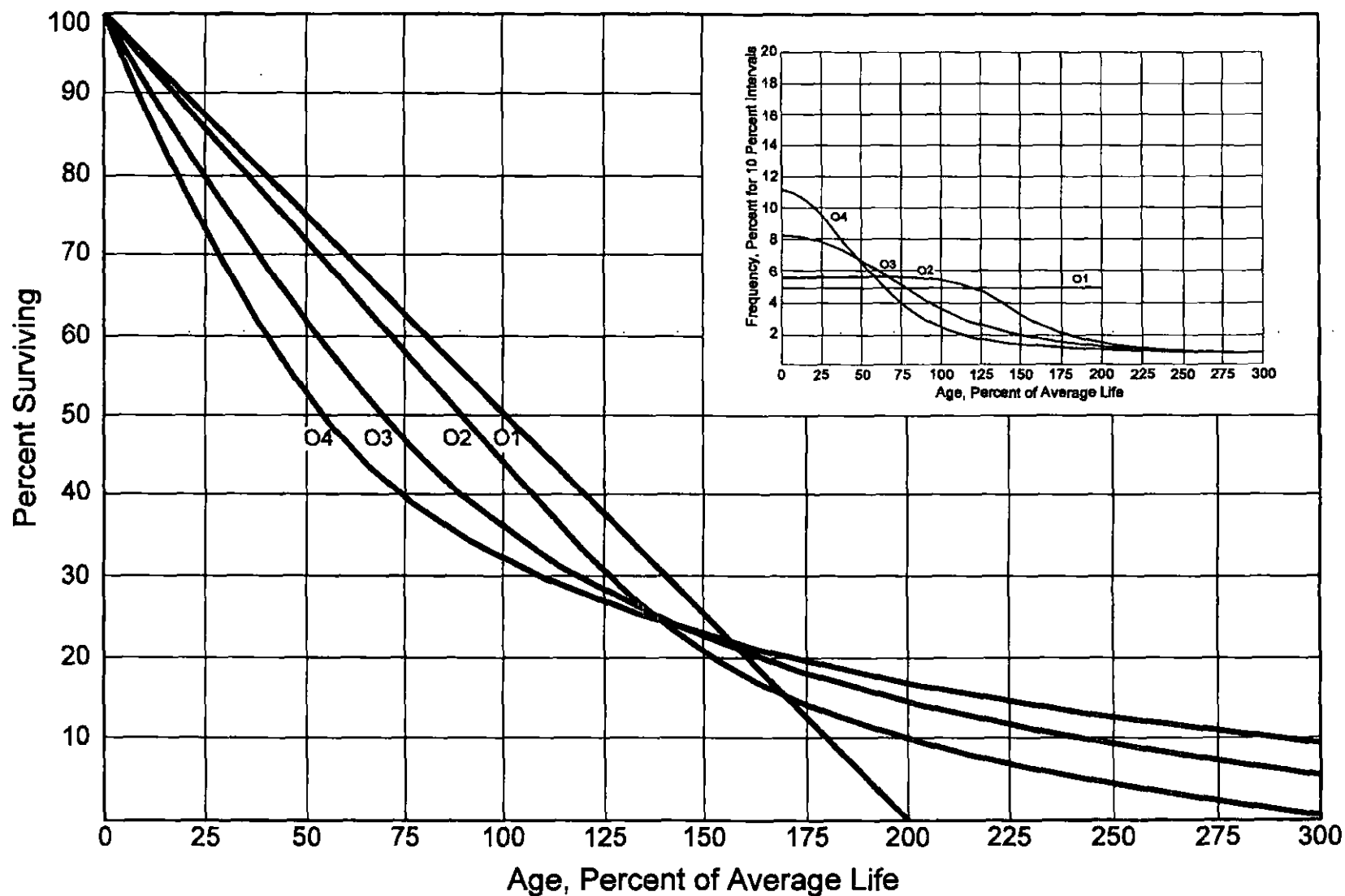


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

² Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³ Couch, Frank V. B., Jr. Classification of Type O Retirement Characteristics of Industrial Property. Unpublished M.S. Thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Life Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation"⁵ and "Methods of Estimating Utility Plant Life".⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

⁴ Winfrey, Robley, Supra Note 1.

⁵ Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶ A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1998 were retired in 2003. The \$10,000 retirement occurred during the age interval between $4\frac{1}{2}$ and $5\frac{1}{2}$ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval $4\frac{1}{2}$ - $5\frac{1}{2}$ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2007 installations. Thus, the total amount of 143 for age interval $4\frac{1}{2}$ - $5\frac{1}{2}$ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	131	5½-6½
2007					7	14	16	17	19	20	143	4½-5½
2008						8	18	20	22	23	146	3½-4½
2009							9	20	22	25	150	2½-3½
2010								11	23	25	151	1½-2½
2011									11	24	153	½-1½
2012	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

Witness: J. J. S

Page 22

11-13

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2002	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

II-14

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-16.

The surviving plant at the beginning of each year from 2003 through 2012 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2003	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2004		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2005			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2006				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2007					660 ^a	653	639	623	628	609	3,789	4½-5½
2008						750 ^a	742	724	685	663	4,332	3½-4½
2009							850 ^a	841	821	799	4,955	2½-3½
2010								960 ^a	949	926	5,719	1½-2½
2011									1,080 ^a	1,069	6,579	½-1½
2012										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

11-16

Exhibit No. 109
Schedule No. 1
Attachment A
Page 25 of 264
Witness: J. J. Spanos

beginning of each successive transaction year. For example, the exposures for the installation year 2008 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2003-2012 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-18, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of

**SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

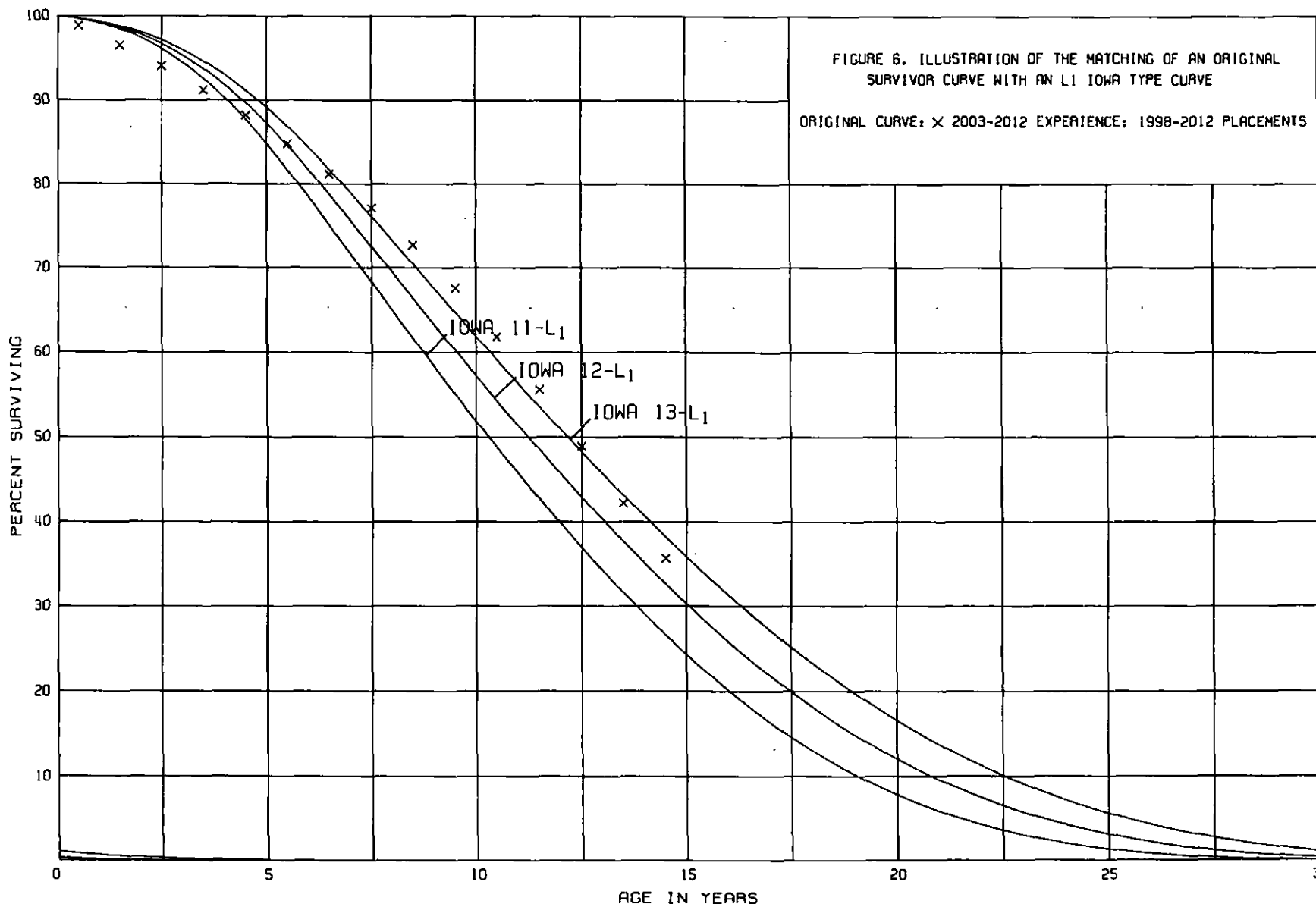
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve

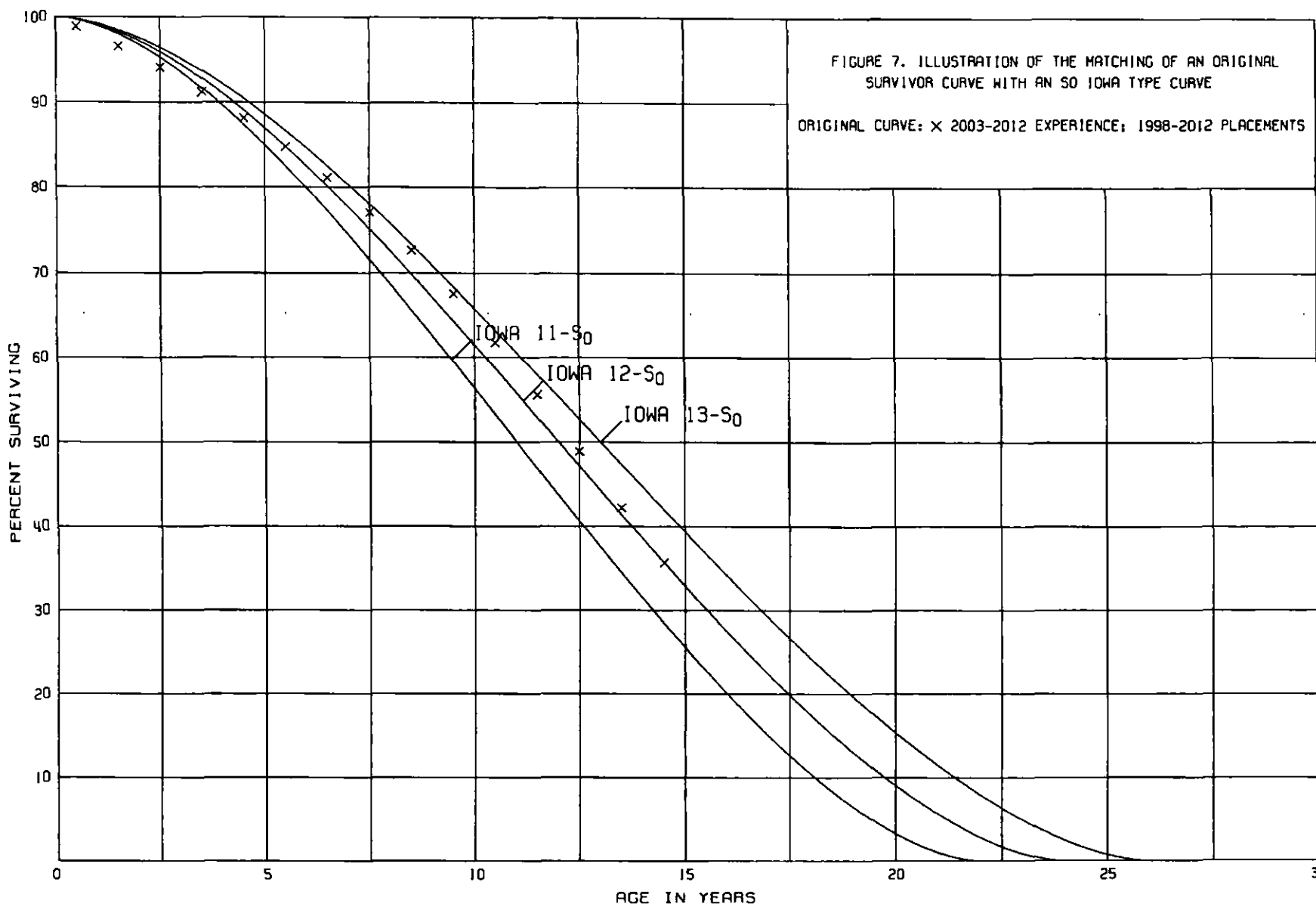
was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

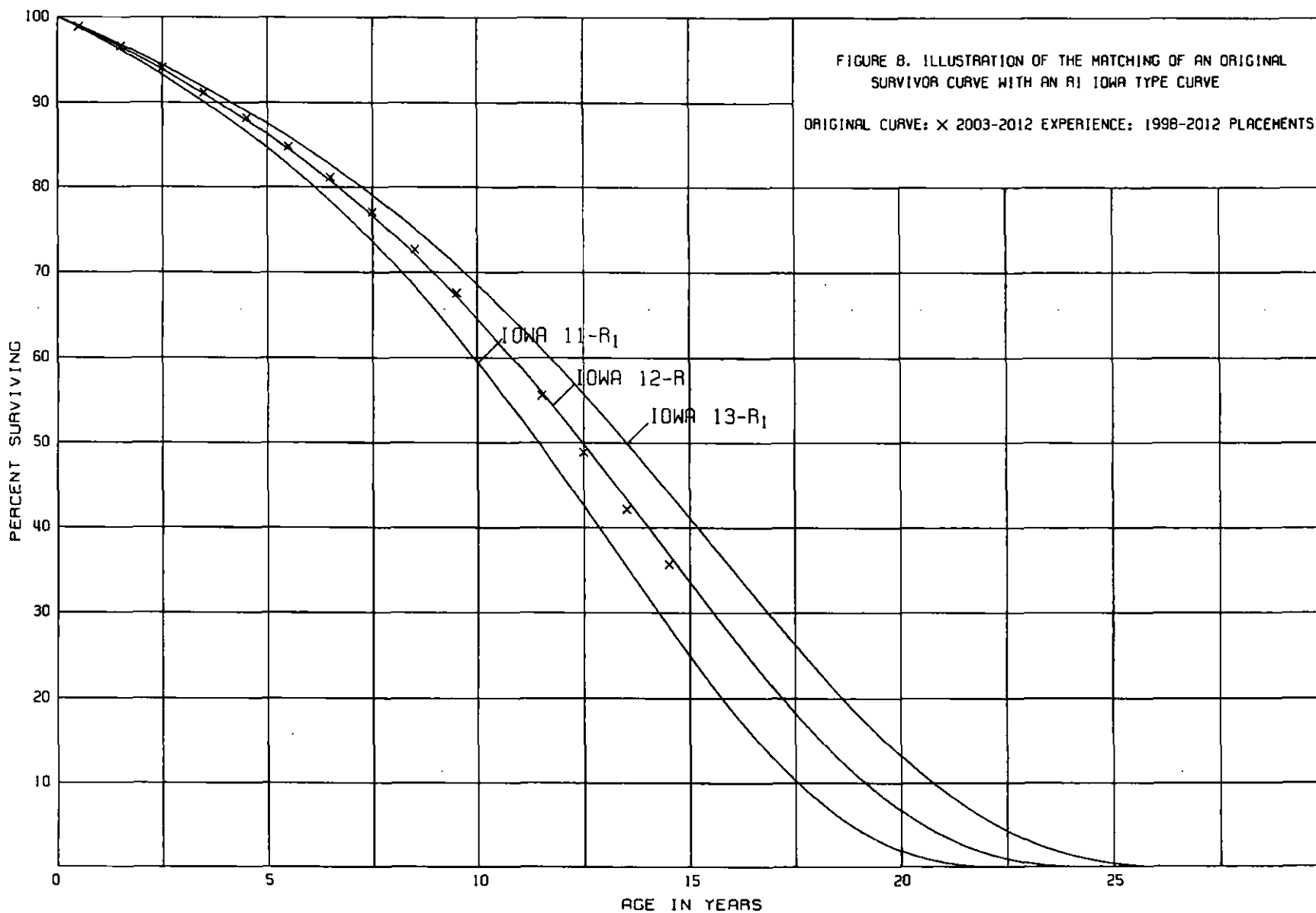
Field Trips.

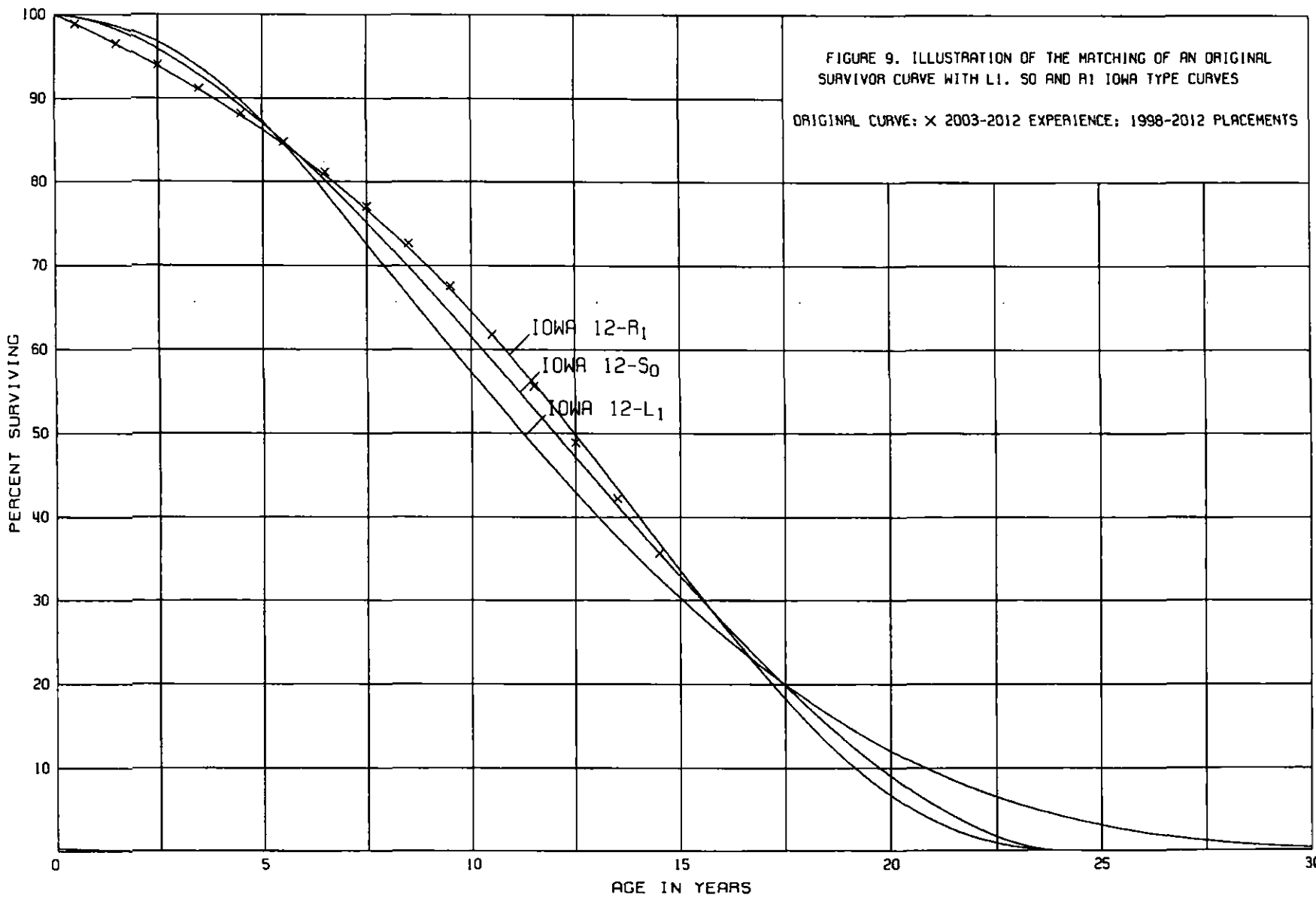
In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the









Witness: J. J. Spanos

Company's operating areas. The following is a list of the locations visited during the most recent trips.

July 16, 2012

- Washington Service Center
- E. Wheeling Regulating Station #2916
- Meadow Avenue Regulating Station #391
- Cortez Drive Regulating Station #4082
- Patton School Regulating Station #4289
- Camalloy, Inc. Meter Set
- Uniontown Service Center
- Uniontown Service Center Regulating Station #2522
- Grand Street Regulating Station #2728
- Gerome Manufacturing Meter Set
- Industrial Park Regulating Station #4005

July 23 and 24, 2002

- Washington Service Center
- Washington Training Facility
- Charleroi Service Center (Leased)
- Phoenix Regulating Station
- E. Wheeling Street Regulating Station
- Violet Alley Regulating Station
- Washington Mould Corporation Station
- Trinity High School Regulating Station
- Sears Meter Station
- Dewey Street Station
- Boltz Avenue Regulating Station (Mapleview)
- Corning Glass Regulating Station
- Milford Regulating Station
- Washington Junction Regulating Station
- Broadmoor Regulating Station
- Bethel Park Service Center
- West Liberty Avenue Regulating Station
- Bridgeville Regulating Station
- Mt. Lebanon Office (Leased)

August 4, 1997

- York Service Center
- York Warehouse and Regulating Station
- York District and Commercial Office
- Pennsylvania Ave. Regulating Station
- Emigsville Regulating Station
- Caterpillar (Rt. 30) Regulating Station
- Mt. Zion Regulating Station

July 22, 1997

Mt. Lebanon Office (Leased)
Bethel Park Service Center and Regulating Station
Washington Junction Regulating Station
Villa Haven Regulating Station
Shannon Heights Regulating Station
Sleepy Hollow Regulating Station
Willow Avenue Regulating Station
Heidelberg Regulating Station
Bridgeville Regulating Station
Washington Service Center
Washington Training Facility

November 3, 1992

Washington Service Center
Washington Engineering Office
Washington Commercial Office
Bethel Park Service Center and Regulating Station
Mt. Lebanon Office (Leased)

November 2, 1992

New Brighton DIS Center
Blackhawk Storage Compressor Station
Jeanette Service Center
Regulating Station 4089
Regulating Station 4296
Regulating Station 985

October 27, 1992

York District and Commercial Office
York Warehouse and Regulating Station
York Service Center
Hanover Commercial Office
Hanover Service Center
McSherrystown Delone Avenue Regulating Station
Gettysburg Garage and Regulating Stations

Judgment.

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with

management; and the survivor curve estimates from previous studies of this company and other gas companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the estimates of the survivor patterns prior to the period of known retirement data were based on experience bands encompassing the earlier years of the known experience. The estimates of future survivor curves generally were based on experience bands of more recent historical data.

The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

375	Structures and Improvements
	Measuring and Regulating Station
	Industrial Measuring and Regulating Station
	Other Distribution System
	Life Span Group
	Continuous Group
376	Mains
378	Measuring and Regulating Station Equipment
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station
	Equipment - Other Than Meters
387	Other Equipment
	General
	Customer Information Services
390	Structures and Improvements - Communications
394	Tools, Shop and Garage Equipment - CNG Facilities
396	Power Operated Equipment
397	Communication Equipment - Telemetry

Account 376, Mains, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2011. These data

were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-60 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands, 1939-2011 and 1977-2011, were the basis for the statistical indications. The Iowa 72-R1.5 survivor curve reasonably represents the first 70 years of the stub survivor curve. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals, after age 45.

Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years, as well as the more frequent decision to repair instead of replace mains. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required.

Typical service lives for the mains of other Pennsylvania gas companies range from 55 to 75 years. The Iowa 72-R1.5 survivor curve, at the upper end of the range, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve and reflects the outlook of management.

The second largest account is Account 380, Services. The survivor curve estimate for this account is based on three experience bands, the overall band, 1939-2011, and two shorter experience bands, 1970-2011 and 1992-2011. As the survivor curve chart illustrates, the 50-R0.5 surviving curves is supported by the statistical analyses. During the 1970's, the rates of service line retirements increased causing the experienced service life to significantly decrease. More recent retirement history indicates the downward trend has ended and there has been a reversal toward a somewhat longer service life parameter. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to operating practices in effect at that time. Statistical experience prior to the late 1960's would not be as good an indicator for estimating future survivor characteristics in this respect. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. The principal cause of retirement continues to be deterioration. Therefore, the 50-R0.5 survivor curve is a good indicator of life characteristics for services through age 65.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-13.

The major structures included in Account 375.7, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 8 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 50 to 60 years from the date of major installation and varied within this range

based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 90-R1 interim survivor curve was judged appropriate for the major structures based on the 1975-2011 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

All of the underground storage plant is located at the Blackhawk storage field. The compressor and auxiliary buildings are small structures constructed of prefabricated steel. The gas is compressed by a 900 horsepower Ingersoll-Rand compressor. Based on the nature of the storage operation and the plant and equipment at the location, a life span of 65 years, from 1970, was assigned to the installation. The interim survivor curves estimated for the several plant accounts represented at the storage location are based on typical survivor experience for comparable gas plant and retirement experience during the band 1970-2011. Statistical analyses of such experience are included in the report for the storage plant accounts that have had significant retirements.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates at May 31, 2013, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation

for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure. In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that

vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\text{Whole Life Future Accruals}}{\text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\text{Book Cost} - \text{Calc. Reserve}}{\text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Service Life}}$$

Inasmuch as service life minus remaining life equals age when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table below illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-S1.5 Survivor curve and a May 31, 2013 calculation date.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE
INPUT PARAMETERS:
CALCULATION DATE.. 5-31-2013
SURVIVOR CURVE.... 12-S1.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	0.417	0.208	0.00440	0.00440000000	2013	7.11344964253	70.828221	0.1004	0.0209
0.417	1.417	0.917	0.12676	0.13823336968	2012	9.97191388371	99.932219	0.0998	0.0915
1.417	2.417	1.917	0.46609	0.24313510694	2011	9.78122964540	99.635795	0.0982	0.1882
2.417	3.417	2.917	1.02160	0.35022283168	2010	9.48455067609	98.891954	0.0959	0.2797
3.417	4.417	3.917	1.79011	0.45701046719	2009	9.08093402665	97.486095	0.0932	0.3651
4.417	5.417	4.917	2.75236	0.55976408379	2008	8.57254675116	95.214857	0.0900	0.4425
5.417	6.417	5.917	3.85558	0.65161061349	2007	7.96685940252	91.910890	0.0867	0.5130
6.417	7.417	6.917	5.02107	0.72590284806	2006	7.27810267175	87.472567	0.0832	0.5755
7.417	8.417	7.917	6.16422	0.77860553240	2005	6.52584848152	81.879921	0.0797	0.6310
8.417	9.417	8.917	7.18573	0.80584613659	2004	5.73362264702	75.204942	0.0762	0.6795
9.417	10.417	9.917	7.99634	0.80632651003	2003	4.92753632371	67.613906	0.0729	0.7229
10.417	11.417	10.917	8.52869	0.78123019144	2002	4.13375797298	59.351391	0.0696	0.7598
11.417	12.417	11.917	8.72978	0.73254846018	2001	3.37686864717	50.722156	0.0666	0.7937
12.417	13.417	12.917	8.58503	0.66463033212	2000	2.67827925102	42.064753	0.0637	0.8228
13.417	14.417	13.917	8.10724	0.58254221456	1999	2.05469297768	33.718622	0.0609	0.8475
14.417	15.417	14.917	7.33549	0.49175370383	1998	1.51754501848	25.997259	0.0584	0.8712
15.417	16.417	15.917	6.34482	0.39861908651	1997	1.07235862331	19.157100	0.0560	0.8914
16.417	17.417	16.917	5.21667	0.30836850505	1996	0.71886482753	13.376352	0.0537	0.9084
17.417	18.417	17.917	4.04502	0.22576435787	1995	0.45179839607	8.745508	0.0517	0.9263
18.417	19.417	18.917	2.92807	0.15478511392	1994	0.26152366018	5.258966	0.0497	0.9402
19.417	20.417	19.917	1.93848	0.09732791083	1993	0.13546714780	2.825689	0.0479	0.9540
20.417	21.417	20.917	1.13349	0.05418989339	1992	0.05970824569	1.289701	0.0463	0.9685
21.417	22.417	21.917	0.54358	0.02480175206	1991	0.02021242297	0.451168	0.0448	0.9819
22.417	23.417	22.917	0.16852	0.00735349304	1990	0.00413480042	0.095120	0.0435	0.9969
23.417	24.000	23.709	0.01086	0.00045805390	1989	0.00013375174	0.003171	0.0422	1.0000
TOTAL			100.00000						

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., May 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 12-S1.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2013), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 9.97191388371 for 2012 equals one-half of 0.13823336968 plus all of the succeeding figures in column 5. Only five-twelfths of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2013 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to May 31. Inasmuch as the overall calculation is centered on May 31, 2013, the accrual for 2013 installations (during the twelve months) represents only one-half of one year, seven-twelfths of the year prior to May 31 plus five-twelfths year following May 31. For this reason, the first figure in column 7, for vintage 2013, equals the group annual accrual for 2013 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-S1.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at May 31, 2013.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Equipment	15
Information Systems	5
392, Transportation Equipment - Trailers	15
393, Stores Equipment	20
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	
Telephone	10
Radio	15
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of May 31, 2013, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2008 through May 31, 2012. The data for the last seven months of 2012 are based on estimated experience. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2008 through 2012 net salvage accrual.

PART III. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages III-4 through III-11 summarize the results of the depreciation study at May 31, 2013. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at May 31, 2013, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to May 31, 2013. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended May 31, 2013. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2008 through 2012.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2008-2012 are presented in three sections.

The section beginning on page III-12 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page III-144. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2008-2012, are presented in the section beginning on page III-213.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page III-213. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page III-11.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
(1)		CURVE	at	Reserve	Book	Annual Accrual		Remaining
		(2)	May 31, 2013	(4)	Accruals	Amount	Rate	Life
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	SQUARE *	1,932	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5 *	1,551,764	638,702	913,062	43,584	2.81	20.9
Wells								
352.01	Construction	SQUARE *	799,134	799,118	16	1	-	16.0
352.02	Equipment	45-S2.5 *	168,680	168,680	0	0	-	-
Total Account 352			967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	SQUARE *	206,941	204,329	2,612	118	0.06	22.1
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	1,779,673	486,445	1,293,228	65,472	3.68	19.8
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
Total Underground Storage Plant			5,036,421	2,827,503	2,208,919	109,175	2.17	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	2,026,089	608,216	1,417,873	33,887	1.67	41.8
374.5	Rights-of-Way	75-S4	3,233,039	1,448,649	1,784,390	43,464	1.34	41.1
Total Account 374			5,259,127	2,056,865	3,202,263	77,351	1.47	
Structures and Improvements								
375.34	Measuring and Regulating	60-R1.5	3,244,705	735,027	2,509,678	73,167	2.25	34.3
375.6	Industrial Meas and Reg	50-R1.5	87,692	68,630	19,062	1,121	1.28	17.0
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,685,828	1,656,321	161,279	4.83	10.3
	Other Buildings	33-S1	1,470,447	281,066	1,189,381	53,467	3.64	22.2
Total Account 375.70			4,812,596	1,966,894	2,845,702	214,746	4.46	13.3
375.8	Communication Structures		16,515	5,298	11,217	349	2.11	32.1
Total Account 375			8,161,509	2,775,849	5,385,659	289,383	3.55	

III-4

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Depreciable Group (1)	SURVIVOR CURVE (2)	Original Cost at May 31, 2013 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
					Amount (6)	Rate (7)=(6)/(3)	
376 Mains							
Cast Iron	72-R1.5 *	480,780	368,929	111,851	10,953	2.28	10.2
Bare Steel	72-R1.5 *	70,256,375	49,849,779	20,406,596	1,766,169	2.51	11.6
Other	72-R1.5	735,016,563	109,830,409	625,186,154	14,194,810	1.93	44.0
Total Account 376		805,753,718	160,049,117	645,704,601	15,971,932	1.98	
378 Meas and Reg Equipment - General	45-R0.5	18,767,809	5,935,094	12,832,715	538,821	2.87	23.8
379.1 Meas and Reg Equipment - City Gate	35-S2.5	153,794	88,330	65,464	5,321	3.46	12.3
380 Services							
Bare Steel	50-R0.5 *	897,569	800,717	96,852	9,992	1.11	9.7
Other	50-R0.5	330,578,302	94,620,119	235,958,183	8,866,254	2.68	26.6
Total Account 380		331,475,871	95,420,836	236,055,035	8,876,246	2.68	
381 Meters	43-S1.5	32,946,096	14,250,487	18,695,609	807,519	2.45	23.2
381.1 Meters - AMR	15-S2.5	22,712,113	2,513,211	20,198,902	1,772,766	7.81	11.4
382 Meter Installations	55-R2.5	33,276,512	9,897,118	23,379,394	656,476	1.97	35.6
383 House Regulators	40-S2	9,847,117	2,668,228	7,178,889	254,168	2.58	28.2
384 House Regulator Installations	35-S3	3,864,772	2,706,811	1,157,961	74,341	1.92	15.6
385 Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,420,933	2,962,201	3,458,732	241,790	3.77	14.3
Other Equipment							
387 General	30-R0.5	139,696	54,446	85,250	9,291	6.65	9.2
387.4 Customer Information Services	25-R2.5	1,216,067	484,057	732,010	52,715	4.33	13.9
Total Account 387		1,355,763	538,503	817,260	62,006	4.57	
Total Distribution Plant		1,279,995,135	301,862,650	978,132,484	29,628,120	2.31	
GENERAL PLANT							
390.1 Structures and Improvements - Communications	40-R2.5	49,821	46,085	3,736	239	0.48	15.6
Office Furniture and Equipment							
391.1 Furniture	20-SQ	2,753,408	2,268,911	484,497	88,110	3.20	5.5
391.11 Equipment	15-SQ	53,582	19,977	33,605	2,588	4.83	13.0
391.12 Information Systems	5-SQ	2,603,567	1,087,296	1,516,271	463,468	17.80	3.3
Total Account 391		5,410,557	3,376,184	2,034,373	554,166	10.24	

III-5

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
Depreciable Group		CURVE	at	Reserve	Book	Annual Accrual		Remaining
(1)		(2)	May 31, 2013		Accruals	Amount	Rate	Life
		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
392	Transportation Equipment - Trailers	15-SQ	195,040	126,367	68,673	14,574	7.47	4.7
393	Stores Equipment	20-SQ	17,116	15,095	2,021	409	2.39	4.9
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	10,617,620	4,666,624	5,950,996	390,787	3.68	15.2
394.12	CNG Facilities	12-S1.5	1,953,498	1,950,337	3,161	1,020	0.05	3.1
	Total Account 394		12,571,118	6,616,961	5,954,157	391,807	3.12	
395	Laboratory Equipment	20-SQ	78,986	52,880	26,106	4,200	5.32	6.2
396	Power Operated Equipment	12-L3	1,772,200	1,604,557	167,643	48,320	2.73	3.5
	Communication Equipment							
397.1	Telephone	10-SQ	976,525	793,897	182,628	102,960	10.54	1.8
397.24	Radio	15-SQ	2,392,491	2,026,206	366,285	180,065	7.53	2.0
397.5	Telemetry	17-R3	895,260	651,396	243,864	42,954	4.80	5.7
	Total Account 397		4,264,276	3,471,499	792,777	325,979	7.64	
398	Miscellaneous Equipment	15-SQ	699,710	167,533	532,177	59,702	8.53	8.9
	Total General Plant		25,058,824	15,477,161	9,581,663	1,399,396	5.58	
	Subtotal Depreciable Plant		1,310,090,379	320,167,314	989,923,066	31,136,691	2.38	
AMORTIZABLE PLANT								
303	Intangible plant		11,294,358	3,687,007	7,607,351	1,475,020	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(1,985,287)				
374.2	Land, Other Distribution Systems		480,964	(30,198)				
375.71	Structures and Improvements - leased		1,057,435	708,470	348,965	296,901	**	
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortizable Plant		12,832,757	2,377,791	7,956,316	1,771,921		
NONDEPRECIABLE PLANT			172,413					
	Total Gas Plant		1,323,095,550	322,545,105	997,879,382	32,908,612		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MAY 31, 2013, OF THE BOOK RESERVE AS OF MAY 31, 2012

Account (1)	Book Reserve as of May 31, 2012 (2)	+	Depreciation Accruals (3)	+	Amortization of Net Salvage (4)	-	Projected Retirements (5)	+	Projected Gross Salvage (6)	-	Projected Cost of Removal (7)	+	Acquisitions (8)	-	Adjustments (9)	=	Reserve at End of Period (10)	Book Reserve as a Percent of Original Cost (11)
350.20	1,931																1,931	99.94
351.00	594,787		43,915														638,702	42.16
352.01	799,118																799,118	100.00
352.02	168,680																168,680	100.00
352.10	204,205		124														204,329	98.74
353.00	405,288																405,288	100.00
354.00	583,845						97,400										486,445	83.29
355.00	123,010																123,010	100.00
374.40	583,161		33,236		561		6,200				2,542						608,216	33.26
374.50	1,404,491		43,969		189												1,448,649	44.82
375.34	705,338		66,666		25,852		35,100				27,729						735,027	29.79
375.60	66,155		1,263		1,212												68,630	78.26
375.70	1,961,879		169,962		(151,813)		39,800		28,258		1,592						1,966,894	58.69
375.80	4,943		355														5,298	32.08
376.00	154,176,018		14,543,983		1,258,126		7,637,700				2,291,310						160,049,117	25.09
378.00	5,499,760		522,181		51,623		113,500				24,970						5,935,094	37.95
379.10	82,302		5,567		461												88,330	57.43
380.00	89,666,071		8,132,493		2,716,522		2,911,000				2,183,250						95,420,836	34.39
381.00	13,565,893		804,471		(43,152)		82,500		4,950		(825)						14,250,487	44.40
381.10	883,493		1,741,918				112,200										2,513,211	79.33
382.00	9,422,647		633,076		(5)		158,600										9,897,118	32.98
383.00	2,502,698		238,042		214		71,300				1,426						2,668,228	31.75
384.00	2,630,837		75,750		224												2,706,811	69.70
385.00	2,712,393		246,901		33,651		25,200				5,544						2,962,201	49.48
387.00	35,952		12,629		5,865												54,446	70.96
387.40	426,954		55,696		1,407												484,057	39.19
390.10	45,841		244														46,085	12.85
391.10	2,372,391		87,327				190,807										2,268,911	75.78
391.11	27,561		1,639				9,223										19,977	58.52
391.12	912,994		375,241				200,939										1,087,296	132.47
392.00	134,490		16,768		(5,011)		26,506		6,627								126,367	53.53
393.00	14,682		413														15,095	81.79
394.00	4,476,313		375,352		(1,233)		185,665		1,857								4,666,624	50.16
394.12	1,948,970		1,367														1,950,337	99.84
395.00	49,301		4,619				1,040										52,880	58.06
396.00	1,585,180		50,153		(30,776)												1,604,557	81.70
397.10	865,062		91,489		493		163,147		4,894		4,894						793,897	66.27
397.24	1,846,155		180,051														2,026,206	80.33
397.50	604,873		46,523														651,396	76.27
398.00	266,953		38,673		4,855		116,218				26,730						167,533	47.05
	304,362,615		28,642,056		3,869,265		12,184,045		46,586		4,569,182		0		0		320,167,314	

Exhibit No. 109
Schedule No. 1
Attachment A
Page 54 of 264
Witness: J.J. Spanos

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO MAY 31, 2013, OF THE BOOK RESERVE AS OF MAY 31, 2012

Account (1)	Book Reserve as of May 31, 2012 (2)	Depreciation Accruals (3)	Amortization of Net Salvage (4)	Projected Retirements (5)	Projected Gross Salvage (6)	Projected Cost of Removal (7)	Acquisitions (8)	Adjustments (9)	Reserve at End of Period (10)	Book Reserve as a Percent of Original Cost (11)
Amortizable Plant										
303.00	3,593,871	1,197,758		1,104,622					3,687,007	57.52
305.00	(1,658)								(1,658)	
362.00	(582)								(582)	
362.10	(2,183,099)		647,812			450,000			(1,985,287)	
374.20	(32,671)		2,473						(30,198)	
375.71	453,695	254,775							708,470	
389.20	39								39	0.00
	1,829,595	1,452,533	650,285	1,104,622	0	450,000	0	0	2,377,791	
Nondepreciable Plant	0								0	
TOTAL	306,192,210	30,094,589	4,519,550	13,288,667	46,586	5,019,162	0	0	322,545,105	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MAY 31, 2013

Depreciable Group (1)		Original Cost at May 31, 2012 (2)	Original Cost at May 31, 2013 (3)	Composite Accrual Rate (4)	Annual Accrual Amount (5)
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	Rights-of-Way	1,932	1,932	-	0
351	Compressor Station Structures	1,551,764	1,551,764	2.83	43,915
Wells					
352.01	Construction	799,134	799,134	-	0
352.02	Equipment	168,680	168,680	-	0
	<i>Total Account 352</i>	967,813	967,813		0
352.1	Storage Leaseholds and Rights	206,941	206,941	0.06	124
353	Lines	405,288	405,288	-	0
354	Compressor Station Equipment	584,073	1,779,673	-	0
355	Measuring and Regulating Equipment	123,010	123,010	-	0
	<i>Total Underground Storage Plant</i>	3,840,821	5,036,421	1.15	44,039
DISTRIBUTION PLANT					
Land and Land Rights					
374.4	Land Rights	1,954,289	2,026,089	1.67	33,236
374.5	Rights-of-Way	3,233,039	3,233,039	1.36	43,969
	<i>Total Account 374</i>	5,187,327	5,259,127	1.47	77,205
Structures and Improvements					
375.34	Measuring and Regulating	2,815,805	3,244,705	2.20	66,666
375.6	Industrial Meas and Reg	87,692	87,692	1.44	1,263
375.7	Other Distribution System				
	Distribution System Structures	3,342,149	3,342,149	3.82	127,670
	Other Buildings	981,247	1,470,447	3.45	42,292
	<i>Total Account 375.70</i>	4,323,396	4,812,596	3.74	169,962
375.8	Communication Structures	16,515	16,515	2.15	355
	<i>Total Account 375</i>	7,243,409	8,161,509	3.11	238,245
Mains					
376	Cast Iron	862,665	480,780	1.98	13,300
	Bare Steel	75,220,880	70,256,375	1.70	1,236,557
	Other	635,511,873	735,016,563	1.94	13,294,126
	<i>Total Account 376</i>	711,595,418	805,753,718	1.92	14,543,983
378	Meas and Reg Equipment - General	17,369,309	18,767,809	2.89	522,181
379.1	Meas and Reg Equipment - City Gate	153,794	153,794	3.62	5,567
Services					
380	Bare Steel	1,043,119	897,569	0.61	5,919
	Other	294,542,752	330,578,302	2.60	8,126,574
	<i>Total Account 380</i>	295,585,871	331,475,871	2.60	8,132,493
381	Meters	31,930,596	32,946,096	2.48	804,471
381.1	Meters -AMR	21,331,313	22,712,113	7.91	1,741,918
382	Meter Installations	31,323,112	33,276,512	1.96	633,076
383	House Regulators	8,970,417	9,847,117	2.53	238,042
384	House Regulator Installations	3,864,772	3,864,772	1.96	75,750
385	Industrial Meas and Reg Equipment - Other than Meters	6,112,133	6,420,933	3.94	246,901

COLUMBIA GAS OF PENNSYLVANIA, INC.

Witness: J. J. Spanos

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MAY 31, 2013

Depreciable Group		Original Cost at May 31, 2012	Original Cost at May 31, 2013	Composite Accrual Rate	Annual Accrual Amount
(1)		(2)	(3)	(4)	(5)
Other Equipment					
387	General	139,696	139,696	9.04	12,629
387.4	Customer Information Services	1,216,067	1,216,067	4.58	55,696
	<i>Total Account 387</i>	<u>1,355,763</u>	<u>1,355,763</u>	5.04	<u>68,324</u>
	<i>Total Distribution Plant</i>	1,142,023,235	1,279,995,135	2.26	27,328,157
GENERAL PLANT					
390.1	Structures and Improvements - Communications	49,821	49,821	0.49	244
Office Furniture and Equipment					
391.1	Furniture	2,935,616	2,753,408	3.07	87,327
391.11	Equipment	49,805	53,582	3.17	1,639
391.12	Information Systems	2,373,106	2,603,567	15.08	375,241
	<i>Total Account 391</i>	<u>5,358,526</u>	<u>5,410,557</u>	8.39	<u>464,206</u>
392	Transportation Equipment - Trailers	221,546	195,040	8.05	16,768
393	Stores Equipment	17,116	17,116	2.41	413
Tools, Shop and Garage Equipment					
394	Equipment	10,235,284	10,617,620	3.60	375,352
394.12	CNG Facilities	1,953,498	1,953,498	0.07	1,367
	<i>Total Account 394</i>	<u>12,188,782</u>	<u>12,571,118</u>	3.03	<u>376,720</u>
395	Laboratory Equipment	80,027	78,986	5.81	4,619
396	Power Operated Equipment	1,772,200	1,772,200	2.83	50,153
Communication Equipment					
397.1	Telephone	1,117,051	976,525	8.74	91,489
397.24	Radio	2,351,931	2,392,491	7.59	180,051
397.5	Telemetry	880,440	895,260	5.24	46,523
	<i>Total Account 397</i>	<u>4,349,422</u>	<u>4,264,276</u>	7.41	<u>318,063</u>
398	Miscellaneous Equipment	506,927	699,710	6.41	38,673
	<i>Total General Plant</i>	<u>24,544,368</u>	<u>25,058,824</u>	5.08	<u>1,269,859</u>
	Subtotal Depreciable Plant	1,170,408,424	1,310,090,379		28,642,055
AMORTIZABLE PLANT					
303	Intangible plant	11,136,478	11,294,358	*	1,197,758
305	Structures and Improvements				
362	Gas Holders				
362.1	Environmental Remediation				
374.2	Land, Other Distribution Systems	480,964	480,964		
375.71	Structures and Improvements - leased	1,057,435	1,057,435	*	254,775
389.2	Land and Land Rights - Land Rights				
	Subtotal Amortizable Plant	<u>12,674,877</u>	<u>12,832,757</u>		<u>1,452,533</u>
NONDEPRECIABLE PLANT		<u>172,413</u>	<u>172,413</u>		
	Total Gas Plant	<u>1,183,255,714</u>	<u>1,323,095,550</u>		<u>30,094,588</u>

* Prorated accruals based on individual asset amortization

COLUMBIA GAS OF PENNSYLVANIA, INC.

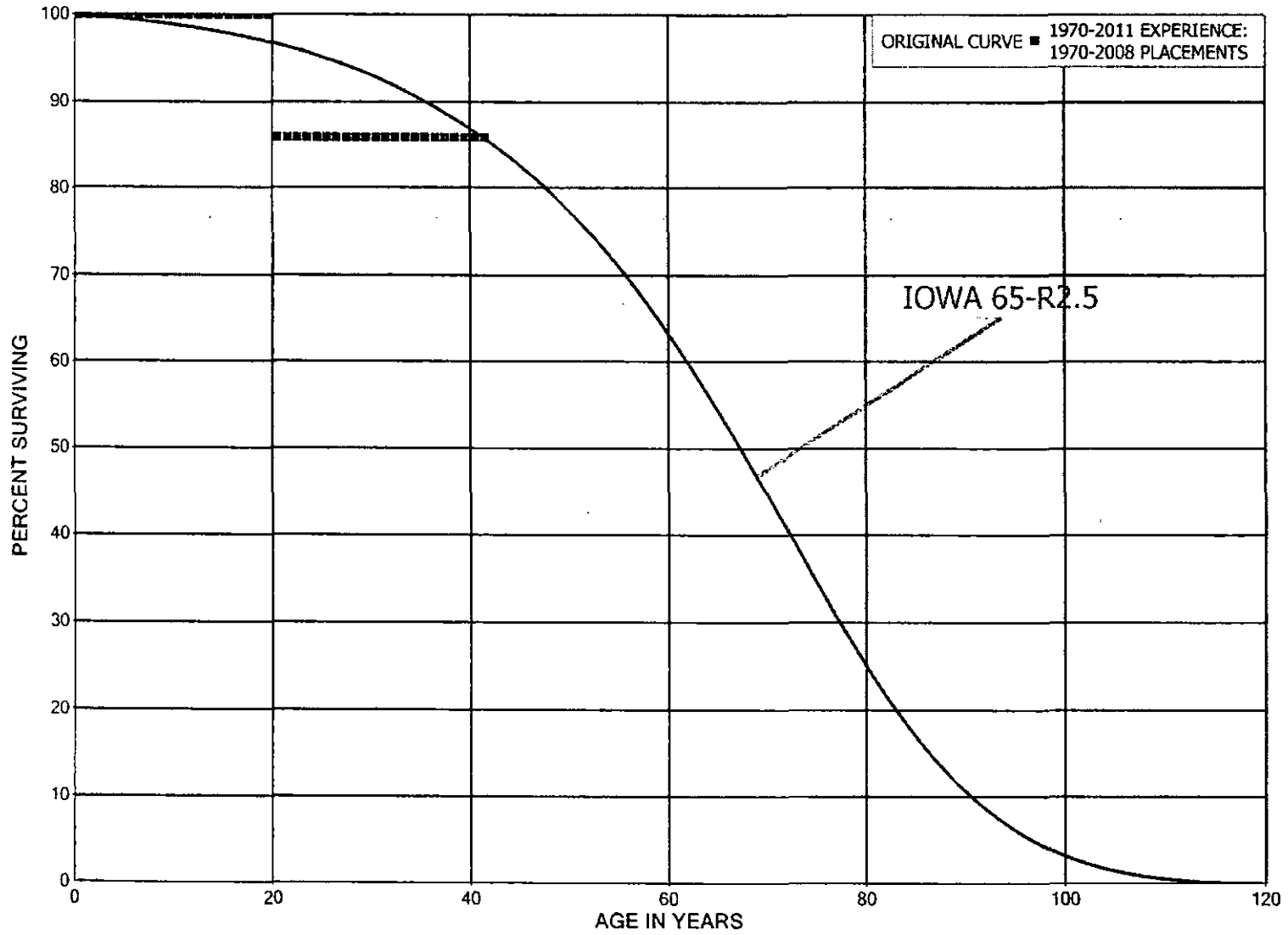
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

Account (1)	2008		2009		2010		2011		2012		Net Salvage (12)	Salvage Accrual (13)=(12)/5
	Cost of Removal (2)	Gross Salvage (3)	Cost of Removal (4)	Gross Salvage (5)	Cost of Removal (6)	Gross Salvage (7)	Cost of Removal (8)	Gross Salvage (9)	Cost of Removal (10)	Gross Salvage (11)		
362.10					3,038,278.56		11,780.05		450,000.00		(3,500,058.61)	(700,012)
374.20									29,435.62		(29,435.62)	(5,887)
374.40	1,814.13				300.47				1,490.16		(3,604.76)	(721)
374.50					944.00						(944.00)	(189)
375.34	10,398.60		21,559.47		58,154.56		12,279.55		28,437.55		(130,829.73)	(26,166)
375.60			5,700.00		360.62						(6,060.62)	(1,212)
375.70	7,035.98	121,413.75	254,700.59		(212,334.93)	30,981.69			1,460.00	25,915.00	127,448.80	25,490
376.00	1,066,484.38	(500.00)	1,573,876.24		957,907.79	(1,192.22)	1,269,063.41	1,541.00	1,793,916.48		(6,661,399.52)	(1,332,280)
378.00	71,911.90		53,645.96		37,483.33		59,829.10		24,645.87		(247,516.16)	(49,503)
379.10					1,881.54						(1,881.54)	(376)
380.00	3,216,385.49		2,252,134.24		1,409,210.77		4,313,652.88		1,872,703.36		(13,064,086.74)	(2,612,817)
381.00	204.12		(35,238.70)	147,418.76		31,247.04		759.60	(180.15)	2,916.00	217,556.13	43,511
382.00	10.69		21.64		(58.86)						26.53	5
383.00			4.47		691.00				892.00		(1,587.47)	(317)
384.00					4.07						(4.07)	(1)
385.00	44,657.00		23,383.51		41,470.62		31,592.63		13,884.81		(154,988.57)	(30,998)
387.00					2,340.16		26,983.46				(29,323.62)	(5,865)
387.40					6,826.99		208.04				(7,035.03)	(1,407)
392.00		5,330.00				7,859.79		7,201.42		6,626.56	27,017.77	5,404
394.00						5,383.50				1,856.65	7,240.15	1,448
396.00		52,030.00				50,040.21		43,731.96			145,802.17	29,160
397.10					23,463.90	21,000.00			4,894.40	4,894.40	(2,463.90)	(493)
398.00	13,047.47								26,730.04		(39,777.51)	(7,956)
TOTAL	4,431,949.76	178,273.75	4,149,787.42	147,418.76	5,366,924.59	145,320.01	5,725,389.12	53,233.98	4,248,310.14	42,208.61	(23,355,905.92)	(4,671,182)

III-11

SERVICE LIFE STATISTICS

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 351 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2008			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,509,979		0.0000	1.0000	100.00
0.5	1,509,979		0.0000	1.0000	100.00
1.5	1,509,979		0.0000	1.0000	100.00
2.5	1,509,979		0.0000	1.0000	100.00
3.5	839,086		0.0000	1.0000	100.00
4.5	839,086		0.0000	1.0000	100.00
5.5	839,086		0.0000	1.0000	100.00
6.5	839,086		0.0000	1.0000	100.00
7.5	643,666		0.0000	1.0000	100.00
8.5	431,518		0.0000	1.0000	100.00
9.5	431,518		0.0000	1.0000	100.00
10.5	343,878		0.0000	1.0000	100.00
11.5	343,878		0.0000	1.0000	100.00
12.5	343,878		0.0000	1.0000	100.00
13.5	336,073		0.0000	1.0000	100.00
14.5	335,141		0.0000	1.0000	100.00
15.5	225,730		0.0000	1.0000	100.00
16.5	225,730		0.0000	1.0000	100.00
17.5	225,730		0.0000	1.0000	100.00
18.5	225,730		0.0000	1.0000	100.00
19.5	225,730	31,647	0.1402	0.8598	100.00
20.5	194,084		0.0000	1.0000	85.98
21.5	194,084		0.0000	1.0000	85.98
22.5	194,084		0.0000	1.0000	85.98
23.5	194,084		0.0000	1.0000	85.98
24.5	194,084		0.0000	1.0000	85.98
25.5	194,084		0.0000	1.0000	85.98
26.5	194,084		0.0000	1.0000	85.98
27.5	194,084		0.0000	1.0000	85.98
28.5	194,084		0.0000	1.0000	85.98
29.5	194,084		0.0000	1.0000	85.98
30.5	194,084		0.0000	1.0000	85.98
31.5	194,084		0.0000	1.0000	85.98
32.5	194,084		0.0000	1.0000	85.98
33.5	194,084		0.0000	1.0000	85.98
34.5	194,084		0.0000	1.0000	85.98
35.5	194,084		0.0000	1.0000	85.98
36.5	194,084		0.0000	1.0000	85.98
37.5	194,084		0.0000	1.0000	85.98
38.5	193,037		0.0000	1.0000	85.98

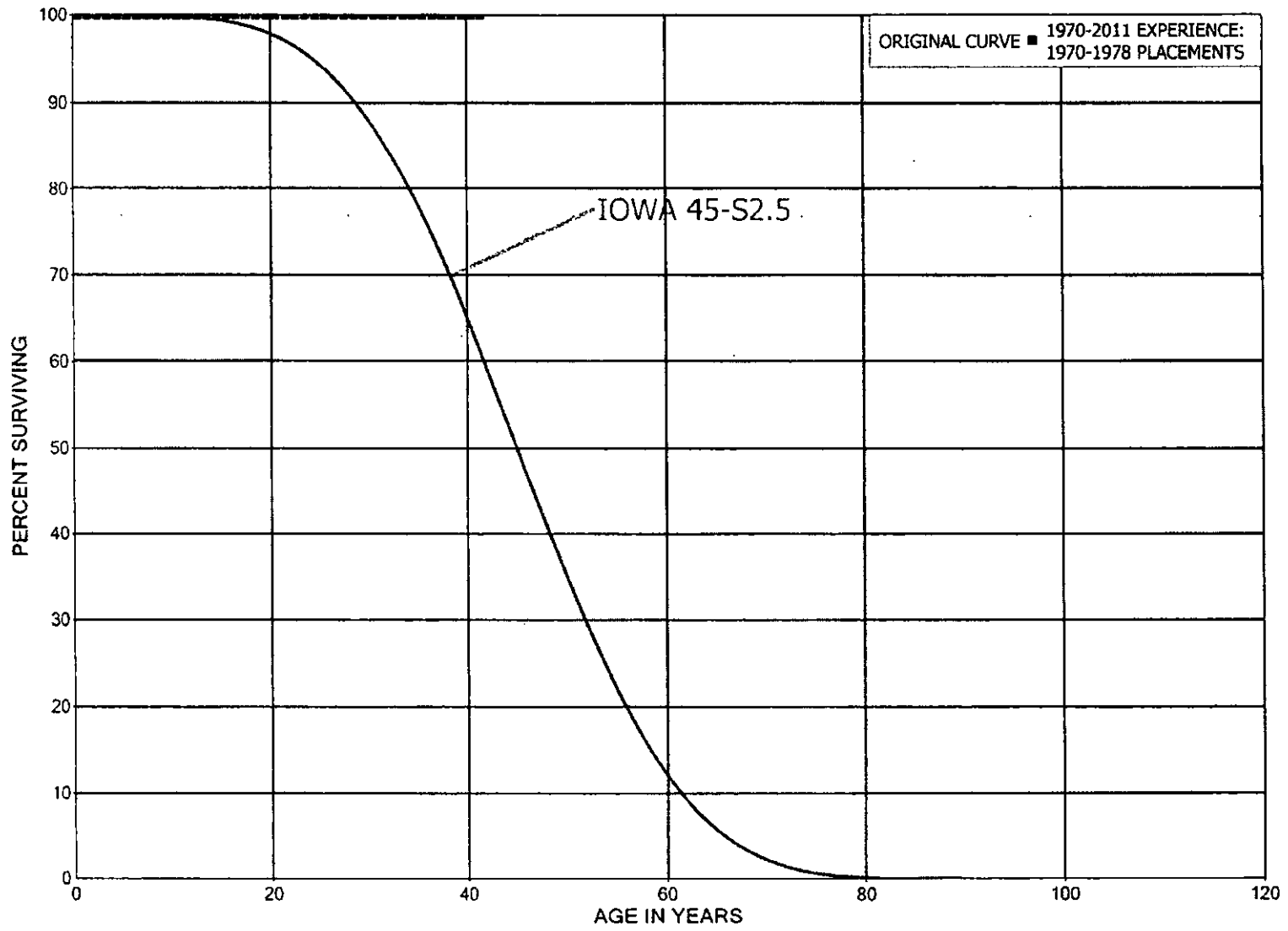
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2008			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	169,203		0.0000	1.0000	85.98
40.5	124,247		0.0000	1.0000	85.98
41.5					85.98

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 352 WELLS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1978

EXPERIENCE BAND 1970-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,680		0.0000	1.0000	100.00
0.5	168,680		0.0000	1.0000	100.00
1.5	168,680		0.0000	1.0000	100.00
2.5	168,680		0.0000	1.0000	100.00
3.5	168,680		0.0000	1.0000	100.00
4.5	168,680		0.0000	1.0000	100.00
5.5	168,680		0.0000	1.0000	100.00
6.5	168,680		0.0000	1.0000	100.00
7.5	168,680		0.0000	1.0000	100.00
8.5	168,680		0.0000	1.0000	100.00
9.5	168,680		0.0000	1.0000	100.00
10.5	168,680		0.0000	1.0000	100.00
11.5	168,680		0.0000	1.0000	100.00
12.5	168,680		0.0000	1.0000	100.00
13.5	168,680		0.0000	1.0000	100.00
14.5	168,680		0.0000	1.0000	100.00
15.5	168,680		0.0000	1.0000	100.00
16.5	168,680		0.0000	1.0000	100.00
17.5	168,680		0.0000	1.0000	100.00
18.5	168,680		0.0000	1.0000	100.00
19.5	168,680		0.0000	1.0000	100.00
20.5	168,680		0.0000	1.0000	100.00
21.5	168,680		0.0000	1.0000	100.00
22.5	168,680		0.0000	1.0000	100.00
23.5	168,680		0.0000	1.0000	100.00
24.5	168,680		0.0000	1.0000	100.00
25.5	168,680		0.0000	1.0000	100.00
26.5	168,680		0.0000	1.0000	100.00
27.5	168,680		0.0000	1.0000	100.00
28.5	168,680		0.0000	1.0000	100.00
29.5	168,680		0.0000	1.0000	100.00
30.5	168,680		0.0000	1.0000	100.00
31.5	168,680		0.0000	1.0000	100.00
32.5	168,680		0.0000	1.0000	100.00
33.5	166,398		0.0000	1.0000	100.00
34.5	166,398		0.0000	1.0000	100.00
35.5	166,398		0.0000	1.0000	100.00
36.5	166,398		0.0000	1.0000	100.00
37.5	166,398		0.0000	1.0000	100.00
38.5	166,398		0.0000	1.0000	100.00

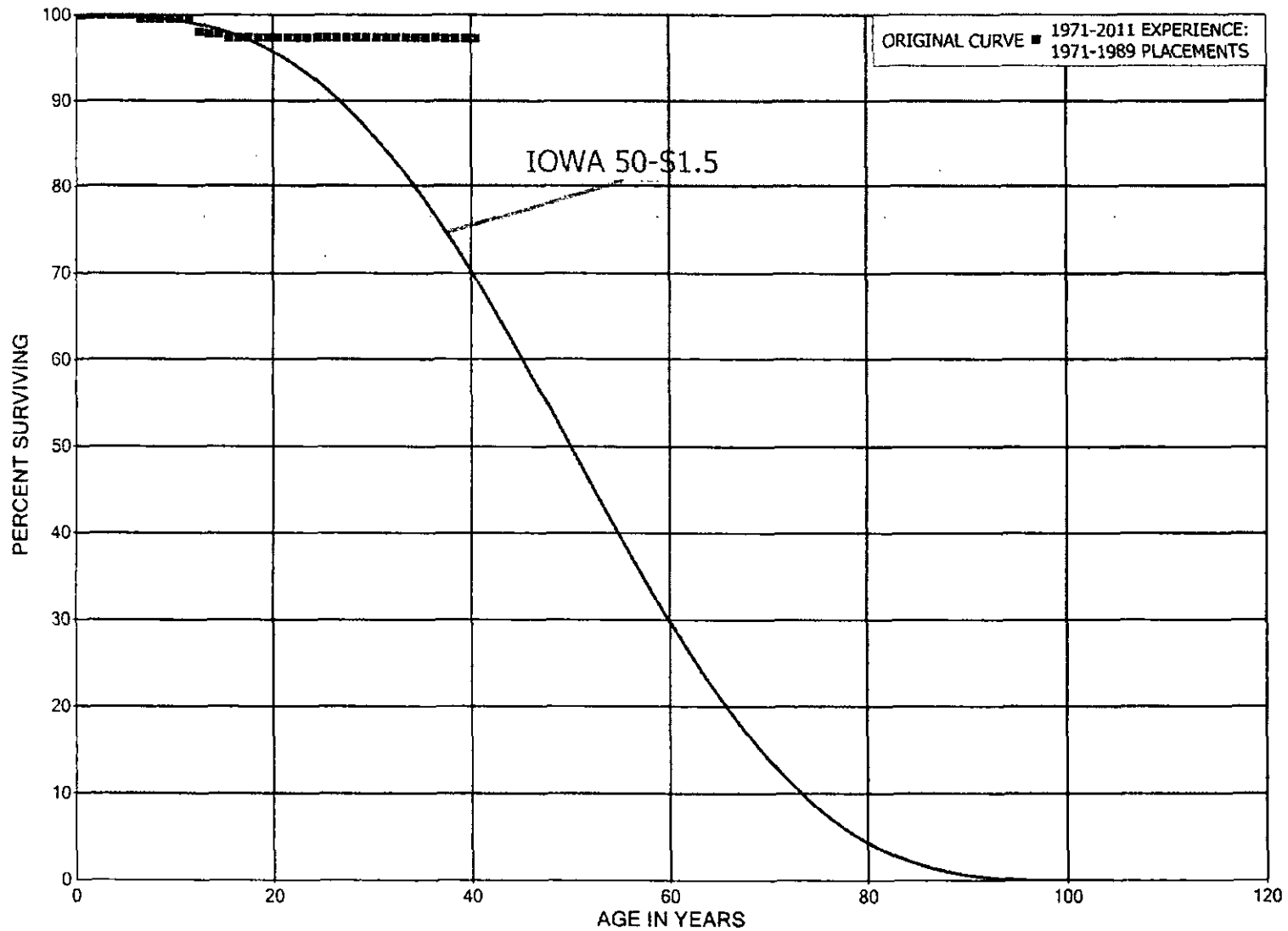
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,111		0.0000	1.0000	100.00
40.5	62,707		0.0000	1.0000	100.00
41.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-19

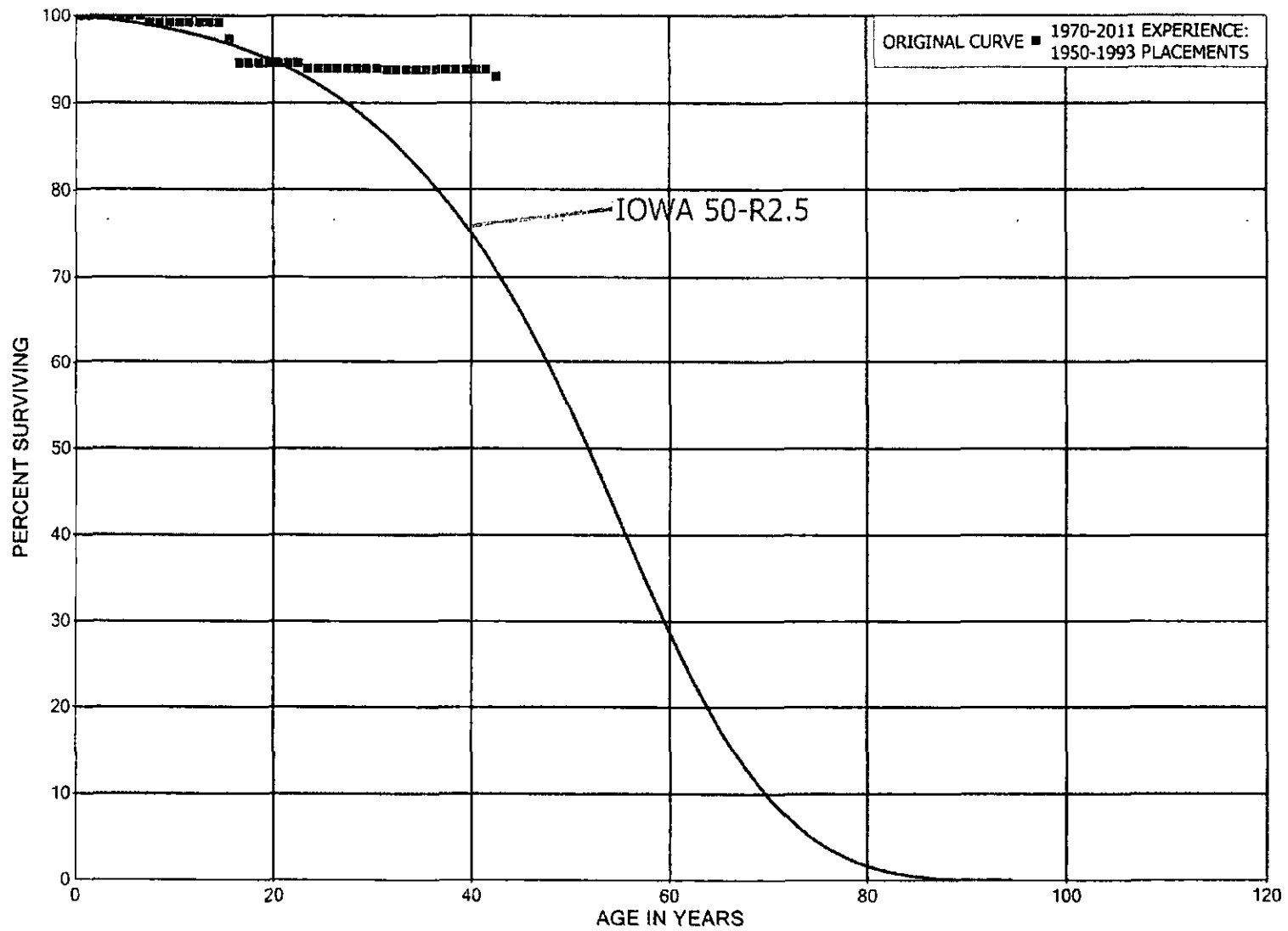
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,042		0.0000	1.0000	100.00
0.5	417,042		0.0000	1.0000	100.00
1.5	417,042		0.0000	1.0000	100.00
2.5	417,042		0.0000	1.0000	100.00
3.5	417,042		0.0000	1.0000	100.00
4.5	417,042		0.0000	1.0000	100.00
5.5	417,042	2,179	0.0052	0.9948	100.00
6.5	414,863		0.0000	1.0000	99.48
7.5	414,863		0.0000	1.0000	99.48
8.5	414,863		0.0000	1.0000	99.48
9.5	414,863		0.0000	1.0000	99.48
10.5	414,863		0.0000	1.0000	99.48
11.5	414,863	6,397	0.0154	0.9846	99.48
12.5	408,466	1,075	0.0026	0.9974	97.94
13.5	407,391		0.0000	1.0000	97.69
14.5	407,391	1,842	0.0045	0.9955	97.69
15.5	405,549		0.0000	1.0000	97.24
16.5	405,549		0.0000	1.0000	97.24
17.5	405,549		0.0000	1.0000	97.24
18.5	405,549		0.0000	1.0000	97.24
19.5	405,549		0.0000	1.0000	97.24
20.5	405,549		0.0000	1.0000	97.24
21.5	405,549		0.0000	1.0000	97.24
22.5	391,929		0.0000	1.0000	97.24
23.5	391,929		0.0000	1.0000	97.24
24.5	391,929		0.0000	1.0000	97.24
25.5	391,929		0.0000	1.0000	97.24
26.5	391,929		0.0000	1.0000	97.24
27.5	378,044		0.0000	1.0000	97.24
28.5	378,044		0.0000	1.0000	97.24
29.5	378,044		0.0000	1.0000	97.24
30.5	378,044		0.0000	1.0000	97.24
31.5	378,044		0.0000	1.0000	97.24
32.5	378,044		0.0000	1.0000	97.24
33.5	378,044		0.0000	1.0000	97.24
34.5	378,044		0.0000	1.0000	97.24
35.5	378,044		0.0000	1.0000	97.24
36.5	378,044	261	0.0007	0.9993	97.24
37.5	377,783		0.0000	1.0000	97.18
38.5	322,952		0.0000	1.0000	97.18
39.5	260,327		0.0000	1.0000	97.18
40.5					97.18

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-1993			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	589,028		0.0000	1.0000	100.00
0.5	591,196		0.0000	1.0000	100.00
1.5	591,196		0.0000	1.0000	100.00
2.5	591,196		0.0000	1.0000	100.00
3.5	591,970		0.0000	1.0000	100.00
4.5	593,145		0.0000	1.0000	100.00
5.5	592,371		0.0000	1.0000	100.00
6.5	592,371	5,135	0.0087	0.9913	100.00
7.5	587,236		0.0000	1.0000	99.13
8.5	587,217		0.0000	1.0000	99.13
9.5	587,217		0.0000	1.0000	99.13
10.5	587,217		0.0000	1.0000	99.13
11.5	587,773		0.0000	1.0000	99.13
12.5	588,136		0.0000	1.0000	99.13
13.5	588,136		0.0000	1.0000	99.13
14.5	588,136	11,211	0.0191	0.9809	99.13
15.5	579,017	16,121	0.0278	0.9722	97.24
16.5	562,897		0.0000	1.0000	94.54
17.5	583,936		0.0000	1.0000	94.54
18.5	582,429		0.0000	1.0000	94.54
19.5	587,771		0.0000	1.0000	94.54
20.5	576,634		0.0000	1.0000	94.54
21.5	576,634		0.0000	1.0000	94.54
22.5	576,486	4,554	0.0079	0.9921	94.54
23.5	569,230		0.0000	1.0000	93.79
24.5	549,562		0.0000	1.0000	93.79
25.5	549,562		0.0000	1.0000	93.79
26.5	549,562		0.0000	1.0000	93.79
27.5	549,562		0.0000	1.0000	93.79
28.5	549,562		0.0000	1.0000	93.79
29.5	549,562		0.0000	1.0000	93.79
30.5	549,562	96	0.0002	0.9998	93.79
31.5	549,466		0.0000	1.0000	93.77
32.5	547,606	278	0.0005	0.9995	93.77
33.5	547,328		0.0000	1.0000	93.73
34.5	547,328		0.0000	1.0000	93.73
35.5	547,328		0.0000	1.0000	93.73
36.5	547,328		0.0000	1.0000	93.73
37.5	547,328		0.0000	1.0000	93.73
38.5	547,328		0.0000	1.0000	93.73

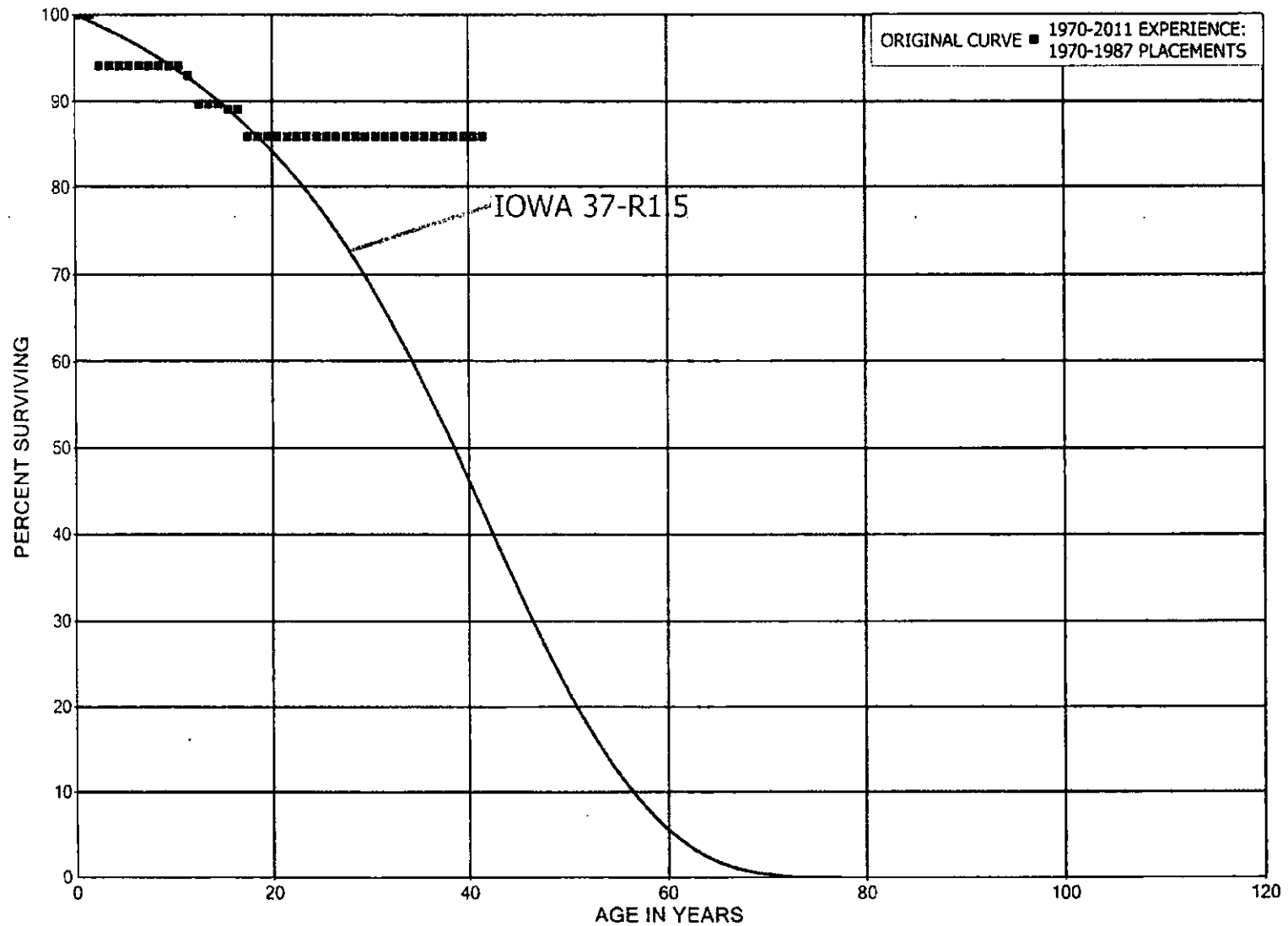
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-1993			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	543,202	278	0.0000	1.0000	93.73
40.5	521,943		0.0000	1.0000	93.73
41.5	33,216		0.0084	0.9916	93.73
42.5	30,771		0.0000	1.0000	92.94
43.5	30,771		0.0000	1.0000	92.94
44.5	29,595		0.0000	1.0000	92.94
45.5	29,595		0.0000	1.0000	92.94
46.5	29,595		0.0000	1.0000	92.94
47.5	29,595		0.0000	1.0000	92.94
48.5	29,595		0.0000	1.0000	92.94
49.5	29,595		0.0000	1.0000	92.94
50.5	29,595		0.0000	1.0000	92.94
51.5	29,595		0.0000	1.0000	92.94
52.5	29,595		0.0000	1.0000	92.94
53.5	29,595		0.0000	1.0000	92.94
54.5	29,231		0.0000	1.0000	92.94
55.5	29,231		0.0000	1.0000	92.94
56.5	29,231		0.0000	1.0000	92.94
57.5	29,231		0.0000	1.0000	92.94
58.5	29,231		0.0000	1.0000	92.94
59.5	5,343		0.0000	1.0000	92.94
60.5	5,343		0.0000	1.0000	92.94
61.5					92.94

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



III-24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1987

EXPERIENCE BAND 1970-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,089		0.0000	1.0000	100.00
0.5	143,089		0.0000	1.0000	100.00
1.5	143,089	8,539	0.0597	0.9403	100.00
2.5	134,550		0.0000	1.0000	94.03
3.5	134,550		0.0000	1.0000	94.03
4.5	134,550		0.0000	1.0000	94.03
5.5	134,550		0.0000	1.0000	94.03
6.5	134,550		0.0000	1.0000	94.03
7.5	134,550		0.0000	1.0000	94.03
8.5	134,550		0.0000	1.0000	94.03
9.5	134,550		0.0000	1.0000	94.03
10.5	134,550	1,579	0.0117	0.9883	94.03
11.5	132,971	4,737	0.0356	0.9644	92.93
12.5	128,234		0.0000	1.0000	89.62
13.5	128,234		0.0000	1.0000	89.62
14.5	128,234	801	0.0062	0.9938	89.62
15.5	127,433		0.0000	1.0000	89.06
16.5	127,433	4,423	0.0347	0.9653	89.06
17.5	123,010		0.0000	1.0000	85.97
18.5	123,010		0.0000	1.0000	85.97
19.5	123,010		0.0000	1.0000	85.97
20.5	123,010		0.0000	1.0000	85.97
21.5	123,010		0.0000	1.0000	85.97
22.5	123,010		0.0000	1.0000	85.97
23.5	123,010		0.0000	1.0000	85.97
24.5	120,675		0.0000	1.0000	85.97
25.5	91,185		0.0000	1.0000	85.97
26.5	91,185		0.0000	1.0000	85.97
27.5	91,185		0.0000	1.0000	85.97
28.5	91,185		0.0000	1.0000	85.97
29.5	91,185		0.0000	1.0000	85.97
30.5	77,447		0.0000	1.0000	85.97
31.5	77,447		0.0000	1.0000	85.97
32.5	77,447		0.0000	1.0000	85.97
33.5	77,447		0.0000	1.0000	85.97
34.5	77,447		0.0000	1.0000	85.97
35.5	77,447		0.0000	1.0000	85.97
36.5	74,762		0.0000	1.0000	85.97
37.5	74,762		0.0000	1.0000	85.97
38.5	74,762		0.0000	1.0000	85.97

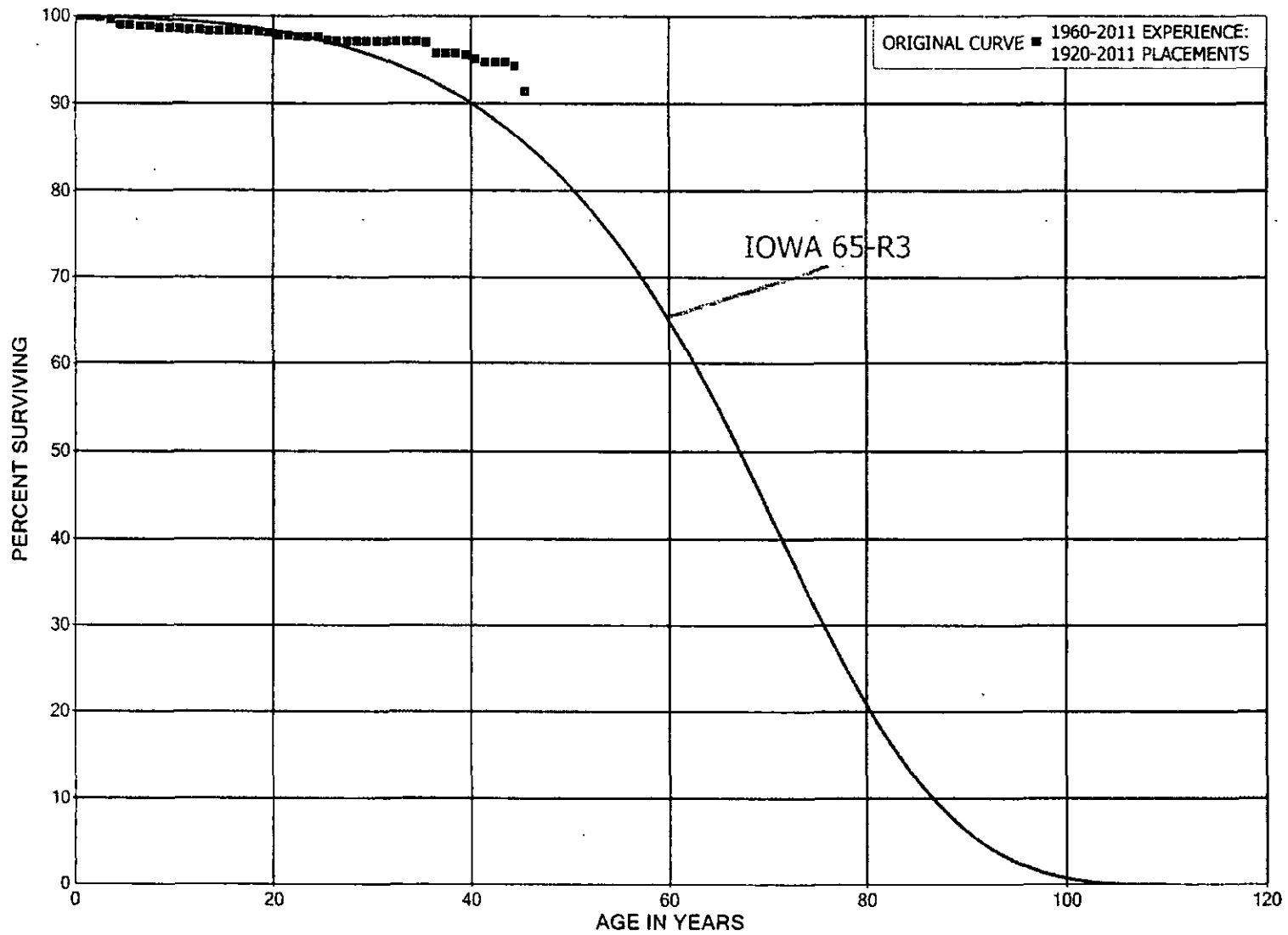
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,762		0.0000	1.0000	85.97
40.5	74,762		0.0000	1.0000	85.97
41.5					85.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,872,624	2	0.0000	1.0000	100.00
0.5	1,832,510		0.0000	1.0000	100.00
1.5	1,749,358	3,515	0.0020	0.9980	100.00
2.5	1,590,213	5,207	0.0033	0.9967	99.80
3.5	1,557,213	8,146	0.0052	0.9948	99.47
4.5	1,482,091		0.0000	1.0000	98.95
5.5	1,446,854	2,322	0.0016	0.9984	98.95
6.5	1,417,359		0.0000	1.0000	98.79
7.5	1,371,118	3,086	0.0023	0.9977	98.79
8.5	1,324,697		0.0000	1.0000	98.57
9.5	1,320,741	1,484	0.0011	0.9989	98.57
10.5	1,293,557	700	0.0005	0.9995	98.46
11.5	1,278,638		0.0000	1.0000	98.41
12.5	1,272,626	884	0.0007	0.9993	98.41
13.5	1,262,559	301	0.0002	0.9998	98.34
14.5	1,220,917	25	0.0000	1.0000	98.31
15.5	1,174,870	23	0.0000	1.0000	98.31
16.5	1,143,891	427	0.0004	0.9996	98.31
17.5	1,110,269	510	0.0005	0.9995	98.27
18.5	1,066,347	2,120	0.0020	0.9980	98.23
19.5	1,050,761	2,927	0.0028	0.9972	98.03
20.5	998,587	900	0.0009	0.9991	97.76
21.5	913,622	182	0.0002	0.9998	97.67
22.5	782,284		0.0000	1.0000	97.65
23.5	683,438	150	0.0002	0.9998	97.65
24.5	617,360	3,174	0.0051	0.9949	97.63
25.5	570,527	116	0.0002	0.9998	97.13
26.5	501,100	14	0.0000	1.0000	97.11
27.5	456,299	42	0.0001	0.9999	97.11
28.5	416,033		0.0000	1.0000	97.10
29.5	343,844	76	0.0002	0.9998	97.10
30.5	303,783		0.0000	1.0000	97.08
31.5	280,783	63	0.0002	0.9998	97.08
32.5	243,972		0.0000	1.0000	97.06
33.5	222,780		0.0000	1.0000	97.06
34.5	168,266	281	0.0017	0.9983	97.06
35.5	142,095	1,639	0.0115	0.9885	96.89
36.5	115,183		0.0000	1.0000	95.78
37.5	94,991	11	0.0001	0.9999	95.78
38.5	88,002	287	0.0033	0.9967	95.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011

EXPERIENCE BAND 1960-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,476	311	0.0040	0.9960	95.45
40.5	55,672	222	0.0040	0.9960	95.07
41.5	46,888		0.0000	1.0000	94.69
42.5	34,502		0.0000	1.0000	94.69
43.5	31,244	127	0.0041	0.9959	94.69
44.5	19,643	616	0.0314	0.9686	94.30
45.5	16,630	1	0.0001	0.9999	91.35
46.5	15,482	2	0.0001	0.9999	91.34
47.5	11,775		0.0000	1.0000	91.33
48.5	6,044		0.0000	1.0000	91.33
49.5	5,720		0.0000	1.0000	91.33
50.5	4,889		0.0000	1.0000	91.33
51.5	4,889		0.0000	1.0000	91.33
52.5	4,889		0.0000	1.0000	91.33
53.5	4,889		0.0000	1.0000	91.33
54.5	1,637		0.0000	1.0000	91.33
55.5	1,637		0.0000	1.0000	91.33
56.5	1,637		0.0000	1.0000	91.33
57.5	1,637		0.0000	1.0000	91.33
58.5	1,635		0.0000	1.0000	91.33
59.5	1,635		0.0000	1.0000	91.33
60.5	1,635		0.0000	1.0000	91.33
61.5	1,635		0.0000	1.0000	91.33
62.5	1,635		0.0000	1.0000	91.33
63.5	1,635		0.0000	1.0000	91.33
64.5	1,635		0.0000	1.0000	91.33
65.5	1,635		0.0000	1.0000	91.33
66.5	1,635		0.0000	1.0000	91.33
67.5	1,635		0.0000	1.0000	91.33
68.5	1,635		0.0000	1.0000	91.33
69.5	1,635		0.0000	1.0000	91.33
70.5	1,635		0.0000	1.0000	91.33
71.5	1,635		0.0000	1.0000	91.33
72.5	1,635		0.0000	1.0000	91.33
73.5	1,635		0.0000	1.0000	91.33
74.5	1,635		0.0000	1.0000	91.33
75.5	1,635		0.0000	1.0000	91.33
76.5	1,635		0.0000	1.0000	91.33
77.5	1,635		0.0000	1.0000	91.33
78.5	1,635		0.0000	1.0000	91.33

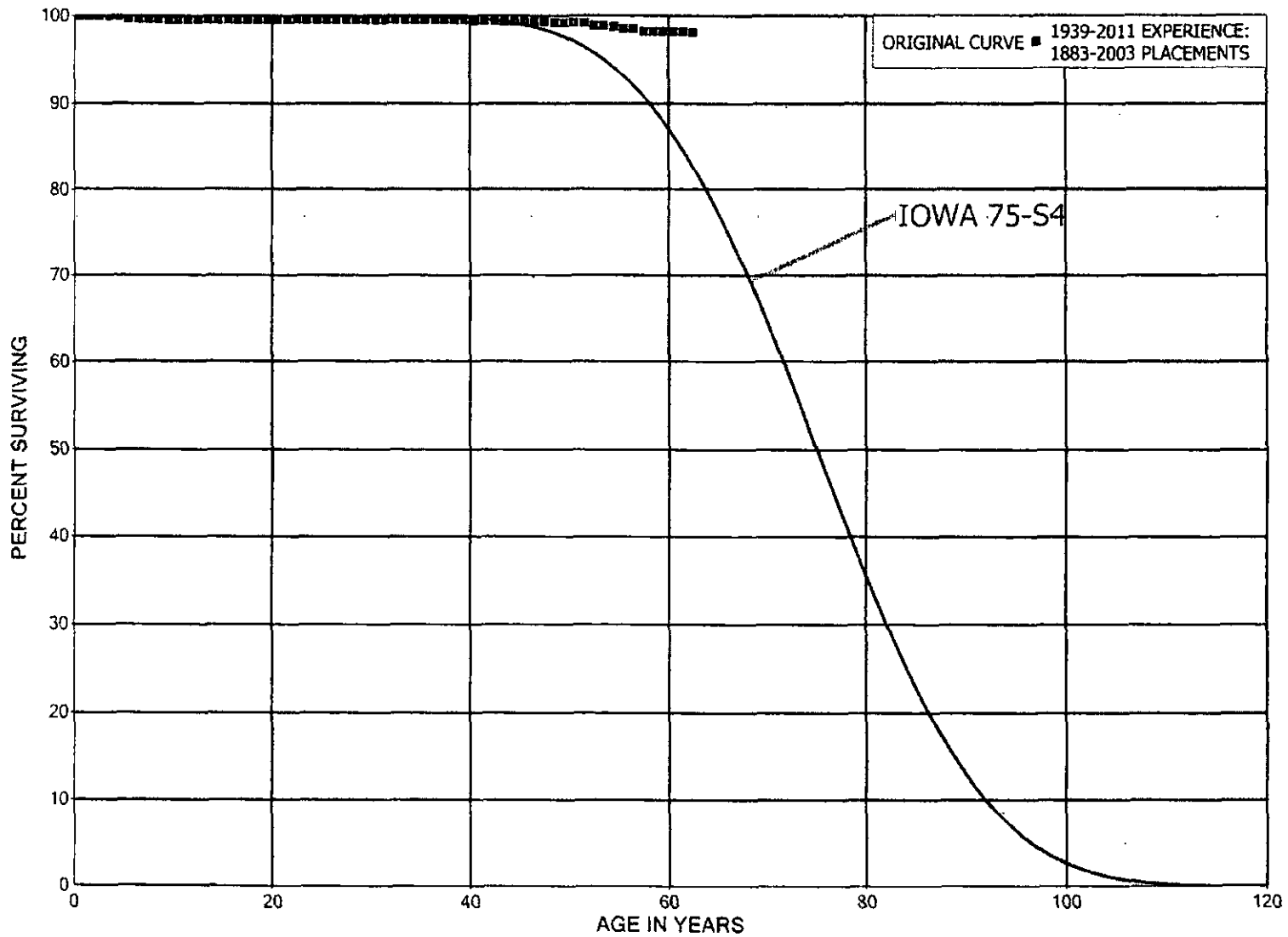
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1960-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,635		0.0000	1.0000	91.33
80.5	1,635		0.0000	1.0000	91.33
81.5	1,635		0.0000	1.0000	91.33
82.5	1,635		0.0000	1.0000	91.33
83.5	1,635		0.0000	1.0000	91.33
84.5	1,635		0.0000	1.0000	91.33
85.5	1,635		0.0000	1.0000	91.33
86.5	1,635		0.0000	1.0000	91.33
87.5	1,635		0.0000	1.0000	91.33
88.5	1,635		0.0000	1.0000	91.33
89.5	1,635		0.0000	1.0000	91.33
90.5	1,635		0.0000	1.0000	91.33
91.5					91.33

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2003

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,668,549	729	0.0003	0.9997	100.00
0.5	2,673,820		0.0000	1.0000	99.97
1.5	2,685,199	182	0.0001	0.9999	99.97
2.5	2,717,673	6	0.0000	1.0000	99.97
3.5	2,748,798		0.0000	1.0000	99.97
4.5	2,769,173	10,591	0.0038	0.9962	99.97
5.5	2,779,412	486	0.0002	0.9998	99.58
6.5	2,793,377	29	0.0000	1.0000	99.57
7.5	2,864,334		0.0000	1.0000	99.56
8.5	2,898,615	223	0.0001	0.9999	99.56
9.5	2,727,157	124	0.0000	1.0000	99.56
10.5	2,701,106	5	0.0000	1.0000	99.55
11.5	2,688,601		0.0000	1.0000	99.55
12.5	2,689,706	106	0.0000	1.0000	99.55
13.5	2,652,621		0.0000	1.0000	99.55
14.5	2,596,568	1	0.0000	1.0000	99.55
15.5	2,471,605		0.0000	1.0000	99.55
16.5	1,886,886	130	0.0001	0.9999	99.55
17.5	1,708,314	88	0.0001	0.9999	99.54
18.5	1,651,289	141	0.0001	0.9999	99.54
19.5	1,598,485		0.0000	1.0000	99.53
20.5	1,565,973		0.0000	1.0000	99.53
21.5	1,528,928		0.0000	1.0000	99.53
22.5	1,460,180		0.0000	1.0000	99.53
23.5	1,451,412		0.0000	1.0000	99.53
24.5	1,424,388		0.0000	1.0000	99.53
25.5	1,420,311		0.0000	1.0000	99.53
26.5	1,351,121		0.0000	1.0000	99.53
27.5	1,325,550		0.0000	1.0000	99.53
28.5	1,302,542	38	0.0000	1.0000	99.53
29.5	1,257,090	142	0.0001	0.9999	99.53
30.5	1,205,496		0.0000	1.0000	99.51
31.5	1,181,947	271	0.0002	0.9998	99.51
32.5	1,158,499	5	0.0000	1.0000	99.49
33.5	1,136,530	35	0.0000	1.0000	99.49
34.5	1,099,220	46	0.0000	1.0000	99.49
35.5	1,058,960		0.0000	1.0000	99.48
36.5	1,008,283	171	0.0002	0.9998	99.48
37.5	973,050	163	0.0002	0.9998	99.47
38.5	952,928		0.0000	1.0000	99.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	874,431	136	0.0002	0.9998	99.45
40.5	825,150	72	0.0001	0.9999	99.43
41.5	784,977	435	0.0006	0.9994	99.43
42.5	741,799	807	0.0011	0.9989	99.37
43.5	659,231	4	0.0000	1.0000	99.26
44.5	569,746	118	0.0002	0.9998	99.26
45.5	552,943	7	0.0000	1.0000	99.24
46.5	537,061	6	0.0000	1.0000	99.24
47.5	499,829	142	0.0003	0.9997	99.24
48.5	475,361	44	0.0001	0.9999	99.21
49.5	464,620	91	0.0002	0.9998	99.20
50.5	452,815	33	0.0001	0.9999	99.18
51.5	427,100	1,697	0.0040	0.9960	99.18
52.5	400,152	1	0.0000	1.0000	98.78
53.5	341,151	21	0.0001	0.9999	98.78
54.5	331,615	863	0.0026	0.9974	98.77
55.5	286,173	49	0.0002	0.9998	98.52
56.5	264,634	827	0.0031	0.9969	98.50
57.5	249,552	1	0.0000	1.0000	98.19
58.5	259,741	12	0.0000	1.0000	98.19
59.5	262,065	2	0.0000	1.0000	98.19
60.5	259,905	84	0.0003	0.9997	98.19
61.5	244,918	123	0.0005	0.9995	98.16
62.5	232,760		0.0000	1.0000	98.11
63.5	232,275		0.0000	1.0000	98.11
64.5	233,780		0.0000	1.0000	98.11
65.5	235,985	285	0.0012	0.9988	98.11
66.5	236,989		0.0000	1.0000	97.99
67.5	239,511		0.0000	1.0000	97.99
68.5	246,270	203	0.0008	0.9992	97.99
69.5	239,478	69	0.0003	0.9997	97.91
70.5	240,455	14	0.0001	0.9999	97.88
71.5	232,475	282	0.0012	0.9988	97.87
72.5	232,001	72	0.0003	0.9997	97.76
73.5	239,567	200	0.0008	0.9992	97.73
74.5	239,023		0.0000	1.0000	97.64
75.5	235,105		0.0000	1.0000	97.64
76.5	238,926	182	0.0008	0.9992	97.64
77.5	234,914	2	0.0000	1.0000	97.57
78.5	232,372	40	0.0002	0.9998	97.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	230,329		0.0000	1.0000	97.55
80.5	225,633	136	0.0006	0.9994	97.55
81.5	221,752	233	0.0010	0.9990	97.49
82.5	211,783	2	0.0000	1.0000	97.39
83.5	208,165	3	0.0000	1.0000	97.39
84.5	204,720		0.0000	1.0000	97.39
85.5	201,030		0.0000	1.0000	97.39
86.5	192,894	46	0.0002	0.9998	97.39
87.5	189,886		0.0000	1.0000	97.37
88.5	184,128		0.0000	1.0000	97.37
89.5	178,629		0.0000	1.0000	97.37
90.5	176,242		0.0000	1.0000	97.37
91.5	175,126		0.0000	1.0000	97.37
92.5	174,413		0.0000	1.0000	97.37
93.5	173,443		0.0000	1.0000	97.37
94.5	170,390		0.0000	1.0000	97.37
95.5	168,256		0.0000	1.0000	97.37
96.5	158,957		0.0000	1.0000	97.37
97.5	152,435		0.0000	1.0000	97.37
98.5	148,235		0.0000	1.0000	97.37
99.5	146,645		0.0000	1.0000	97.37
100.5	144,840		0.0000	1.0000	97.37
101.5	143,895		0.0000	1.0000	97.37
102.5	138,317		0.0000	1.0000	97.37
103.5	133,232		0.0000	1.0000	97.37
104.5	128,913		0.0000	1.0000	97.37
105.5	123,086		0.0000	1.0000	97.37
106.5	109,875		0.0000	1.0000	97.37
107.5	101,432		0.0000	1.0000	97.37
108.5	85,985		0.0000	1.0000	97.37
109.5	78,655		0.0000	1.0000	97.37
110.5	63,427		0.0000	1.0000	97.37
111.5	55,241		0.0000	1.0000	97.37
112.5	54,307		0.0000	1.0000	97.37
113.5	52,673		0.0000	1.0000	97.37
114.5	50,406		0.0000	1.0000	97.37
115.5	46,145		0.0000	1.0000	97.37
116.5	45,012		0.0000	1.0000	97.37
117.5	43,395		0.0000	1.0000	97.37
118.5	42,744		0.0000	1.0000	97.37

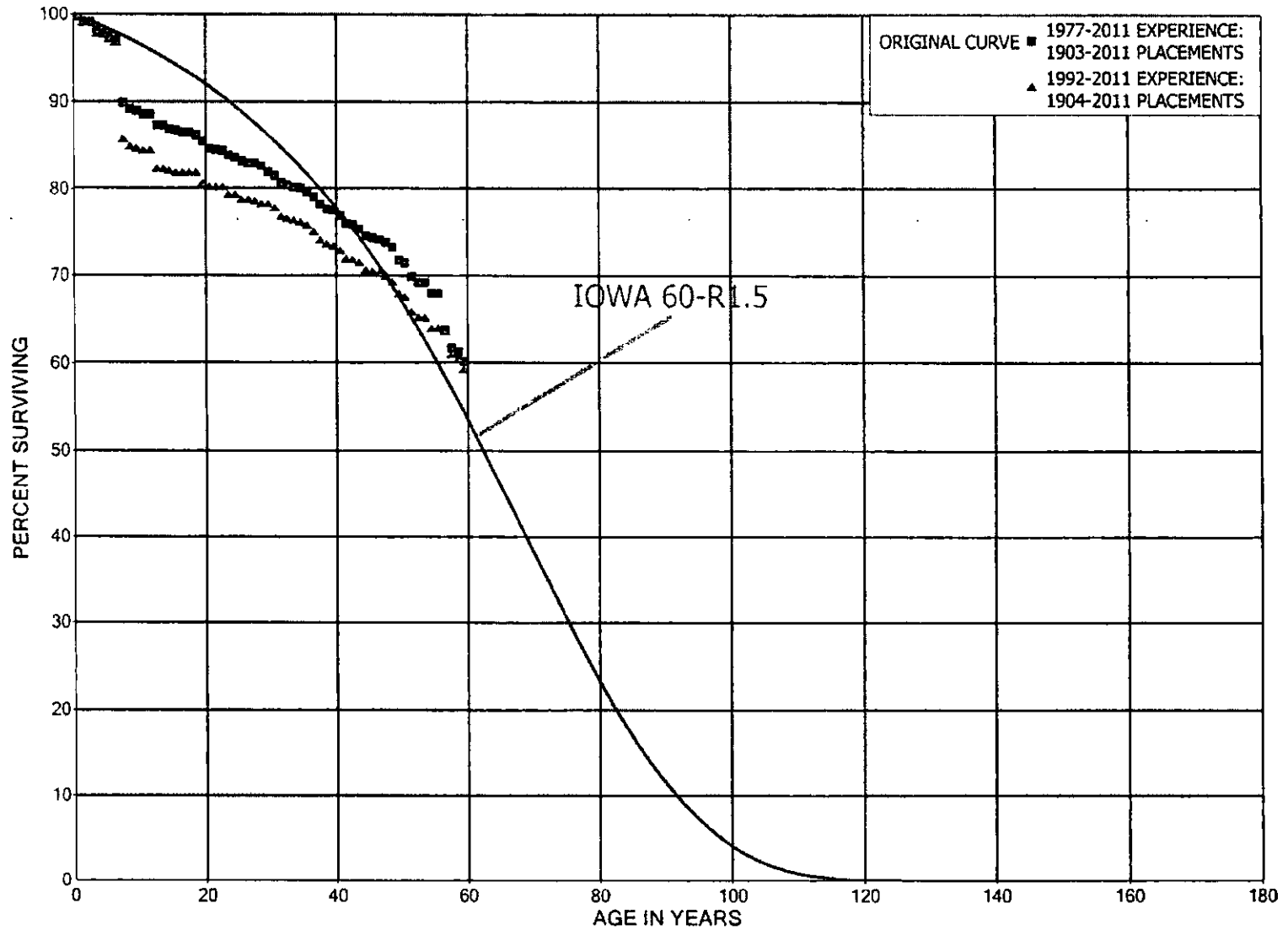
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	41,389		0.0000	1.0000	97.37
120.5	33,039		0.0000	1.0000	97.37
121.5	31,360		0.0000	1.0000	97.37
122.5	24,809		0.0000	1.0000	97.37
123.5	18,229		0.0000	1.0000	97.37
124.5	13,539		0.0000	1.0000	97.37
125.5	4,138		0.0000	1.0000	97.37
126.5	3,186		0.0000	1.0000	97.37
127.5	866		0.0000	1.0000	97.37
128.5					97.37

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,049,916	5,147	0.0025	0.9975	100.00
0.5	1,862,174	12,285	0.0066	0.9934	99.75
1.5	1,698,997		0.0000	1.0000	99.09
2.5	1,624,938	15,673	0.0096	0.9904	99.09
3.5	1,212,713	3,280	0.0027	0.9973	98.14
4.5	1,078,762	4,126	0.0038	0.9962	97.87
5.5	992,264	1,913	0.0019	0.9981	97.50
6.5	951,966	72,626	0.0763	0.9237	97.31
7.5	860,977	6,752	0.0078	0.9922	89.88
8.5	804,118	1,761	0.0022	0.9978	89.18
9.5	807,238	4,416	0.0055	0.9945	88.98
10.5	803,346		0.0000	1.0000	88.50
11.5	805,791	11,119	0.0138	0.9862	88.50
12.5	855,935		0.0000	1.0000	87.28
13.5	831,400	3,678	0.0044	0.9956	87.28
14.5	856,883	1,109	0.0013	0.9987	86.89
15.5	884,347	2,304	0.0026	0.9974	86.78
16.5	905,023		0.0000	1.0000	86.55
17.5	947,986	3,840	0.0041	0.9959	86.55
18.5	983,401	8,028	0.0082	0.9918	86.20
19.5	1,014,367	10,466	0.0103	0.9897	85.50
20.5	1,001,316	1,680	0.0017	0.9983	84.61
21.5	1,009,331	401	0.0004	0.9996	84.47
22.5	1,023,500	7,860	0.0077	0.9923	84.44
23.5	1,002,713	2,270	0.0023	0.9977	83.79
24.5	1,007,418	5,794	0.0058	0.9942	83.60
25.5	989,114	1,475	0.0015	0.9985	83.12
26.5	979,481	1,119	0.0011	0.9989	83.00
27.5	967,505	3,562	0.0037	0.9963	82.90
28.5	953,436	7,581	0.0080	0.9920	82.60
29.5	900,688	4,497	0.0050	0.9950	81.94
30.5	872,219	8,965	0.0103	0.9897	81.53
31.5	851,512	3,675	0.0043	0.9957	80.69
32.5	816,133	1,395	0.0017	0.9983	80.34
33.5	796,034	1,647	0.0021	0.9979	80.21
34.5	772,313	4,036	0.0052	0.9948	80.04
35.5	742,955	5,600	0.0075	0.9925	79.62
36.5	721,358	8,165	0.0113	0.9887	79.02
37.5	706,194	4,148	0.0059	0.9941	78.13
38.5	686,816	1,774	0.0026	0.9974	77.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	671,041	5,316	0.0079	0.9921	77.47
40.5	644,658	7,622	0.0118	0.9882	76.85
41.5	631,317	981	0.0016	0.9984	75.95
42.5	613,881	3,971	0.0065	0.9935	75.83
43.5	601,811	6,883	0.0114	0.9886	75.34
44.5	575,911	1,271	0.0022	0.9978	74.48
45.5	551,406	1,771	0.0032	0.9968	74.31
46.5	520,541	2,141	0.0041	0.9959	74.07
47.5	475,600	3,961	0.0083	0.9917	73.77
48.5	438,911	8,264	0.0188	0.9812	73.15
49.5	377,832	1,846	0.0049	0.9951	71.78
50.5	336,733	7,427	0.0221	0.9779	71.43
51.5	308,919	2,763	0.0089	0.9911	69.85
52.5	278,755	171	0.0006	0.9994	69.23
53.5	234,648	4,029	0.0172	0.9828	69.18
54.5	200,239	197	0.0010	0.9990	68.00
55.5	166,416	9,966	0.0599	0.9401	67.93
56.5	144,346	4,849	0.0336	0.9664	63.86
57.5	118,232	857	0.0072	0.9928	61.72
58.5	92,802	1,648	0.0178	0.9822	61.27
59.5	71,847		0.0000	1.0000	60.18
60.5	59,556	1,578	0.0265	0.9735	60.18
61.5	52,936	202	0.0038	0.9962	58.59
62.5	52,013	265	0.0051	0.9949	58.36
63.5	45,464		0.0000	1.0000	58.06
64.5	42,735		0.0000	1.0000	58.06
65.5	41,711	120	0.0029	0.9971	58.06
66.5	40,951	69	0.0017	0.9983	57.90
67.5	40,882	1,262	0.0309	0.9691	57.80
68.5	38,975	5,725	0.1469	0.8531	56.02
69.5	31,964	77	0.0024	0.9976	47.79
70.5	30,989	419	0.0135	0.9865	47.67
71.5	30,167	266	0.0088	0.9912	47.03
72.5	25,182	281	0.0112	0.9888	46.61
73.5	25,341	277	0.0109	0.9891	46.09
74.5	24,005	58	0.0024	0.9976	45.59
75.5	21,948		0.0000	1.0000	45.48
76.5	21,851		0.0000	1.0000	45.48
77.5	20,749		0.0000	1.0000	45.48
78.5	17,741	699	0.0394	0.9606	45.48

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1977-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	14,533	501	0.0345	0.9655	43.69	
80.5	12,708		0.0000	1.0000	42.18	
81.5	8,047	250	0.0311	0.9689	42.18	
82.5	3,194		0.0000	1.0000	40.87	
83.5	2,631		0.0000	1.0000	40.87	
84.5	2,405		0.0000	1.0000	40.87	
85.5	2,405		0.0000	1.0000	40.87	
86.5	2,193		0.0000	1.0000	40.87	
87.5	1,477		0.0000	1.0000	40.87	
88.5	1,477		0.0000	1.0000	40.87	
89.5	1,127		0.0000	1.0000	40.87	
90.5	1,127		0.0000	1.0000	40.87	
91.5	1,127	105	0.0928	0.9072	40.87	
92.5	1,022		0.0000	1.0000	37.08	
93.5	1,022		0.0000	1.0000	37.08	
94.5	1,022		0.0000	1.0000	37.08	
95.5	978		0.0000	1.0000	37.08	
96.5	978		0.0000	1.0000	37.08	
97.5	542		0.0000	1.0000	37.08	
98.5	111		0.0000	1.0000	37.08	
99.5	111		0.0000	1.0000	37.08	
100.5	111		0.0000	1.0000	37.08	
101.5	111		0.0000	1.0000	37.08	
102.5	111	23	0.2042	0.7958	37.08	
103.5	88		0.0000	1.0000	29.51	
104.5	88		0.0000	1.0000	29.51	
105.5	88		0.0000	1.0000	29.51	
106.5					29.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,671,088	5,147	0.0031	0.9969	100.00
0.5	1,491,380	12,285	0.0082	0.9918	99.69
1.5	1,318,505		0.0000	1.0000	98.87
2.5	1,239,966	15,673	0.0126	0.9874	98.87
3.5	848,397	1,127	0.0013	0.9987	97.62
4.5	709,882	4,126	0.0058	0.9942	97.49
5.5	624,010	1,913	0.0031	0.9969	96.92
6.5	586,288	66,938	0.1142	0.8858	96.63
7.5	504,721	5,143	0.0102	0.9898	85.60
8.5	451,733	919	0.0020	0.9980	84.72
9.5	473,504	1,642	0.0035	0.9965	84.55
10.5	468,873		0.0000	1.0000	84.26
11.5	450,792	11,119	0.0247	0.9753	84.26
12.5	468,199		0.0000	1.0000	82.18
13.5	425,226	1,425	0.0034	0.9966	82.18
14.5	423,360	1,109	0.0026	0.9974	81.90
15.5	432,882		0.0000	1.0000	81.69
16.5	439,053		0.0000	1.0000	81.69
17.5	452,813		0.0000	1.0000	81.69
18.5	445,950	6,761	0.0152	0.9848	81.69
19.5	459,728	2,140	0.0047	0.9953	80.45
20.5	450,689		0.0000	1.0000	80.08
21.5	448,247		0.0000	1.0000	80.08
22.5	455,058	4,913	0.0108	0.9892	80.08
23.5	424,904		0.0000	1.0000	79.21
24.5	438,782	3,258	0.0074	0.9926	79.21
25.5	439,140		0.0000	1.0000	78.62
26.5	460,002	1,119	0.0024	0.9976	78.62
27.5	507,614	2,456	0.0048	0.9952	78.43
28.5	523,310		0.0000	1.0000	78.05
29.5	531,918	2,949	0.0055	0.9945	78.05
30.5	545,481	6,723	0.0123	0.9877	77.62
31.5	562,576	2,370	0.0042	0.9958	76.66
32.5	559,789	894	0.0016	0.9984	76.34
33.5	594,100	1,647	0.0028	0.9972	76.22
34.5	608,009	3,533	0.0058	0.9942	76.01
35.5	612,528	5,600	0.0091	0.9909	75.57
36.5	604,289	8,165	0.0135	0.9865	74.87
37.5	611,442	4,148	0.0068	0.9932	73.86
38.5	617,778	1,774	0.0029	0.9971	73.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011

EXPERIENCE BAND 1992-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	625,244	4,212	0.0067	0.9933	73.15
40.5	610,787	7,622	0.0125	0.9875	72.66
41.5	603,241	795	0.0013	0.9987	71.75
42.5	586,872	3,432	0.0058	0.9942	71.66
43.5	578,160	6,883	0.0119	0.9881	71.24
44.5	551,659	1,071	0.0019	0.9981	70.39
45.5	525,180	1,771	0.0034	0.9966	70.25
46.5	490,395	2,010	0.0041	0.9959	70.02
47.5	434,371	3,947	0.0091	0.9909	69.73
48.5	399,390	8,162	0.0204	0.9796	69.10
49.5	338,801	1,568	0.0046	0.9954	67.68
50.5	298,267	7,427	0.0249	0.9751	67.37
51.5	261,881	2,509	0.0096	0.9904	65.69
52.5	235,933		0.0000	1.0000	65.06
53.5	193,194	3,507	0.0182	0.9818	65.06
54.5	158,880		0.0000	1.0000	63.88
55.5	127,227	664	0.0052	0.9948	63.88
56.5	114,631	4,849	0.0423	0.9577	63.55
57.5	89,727	811	0.0090	0.9910	60.86
58.5	67,755	1,226	0.0181	0.9819	60.31
59.5	50,243		0.0000	1.0000	59.22
60.5	40,493	1,578	0.0390	0.9610	59.22
61.5	38,991	202	0.0052	0.9948	56.91
62.5	48,459	162	0.0033	0.9967	56.62
63.5	42,146		0.0000	1.0000	56.43
64.5	39,851		0.0000	1.0000	56.43
65.5	39,118	83	0.0021	0.9979	56.43
66.5	38,607	69	0.0018	0.9982	56.31
67.5	39,255	1,262	0.0322	0.9678	56.21
68.5	37,243	5,725	0.1537	0.8463	54.40
69.5	30,582	77	0.0025	0.9975	46.04
70.5	29,607	94	0.0032	0.9968	45.92
71.5	28,959	266	0.0092	0.9908	45.77
72.5	24,014	281	0.0117	0.9883	45.36
73.5	23,114	236	0.0102	0.9898	44.82
74.5	22,879	58	0.0025	0.9975	44.37
75.5	20,866		0.0000	1.0000	44.25
76.5	20,769		0.0000	1.0000	44.25
77.5	20,103		0.0000	1.0000	44.25
78.5	17,525	699	0.0399	0.9601	44.25

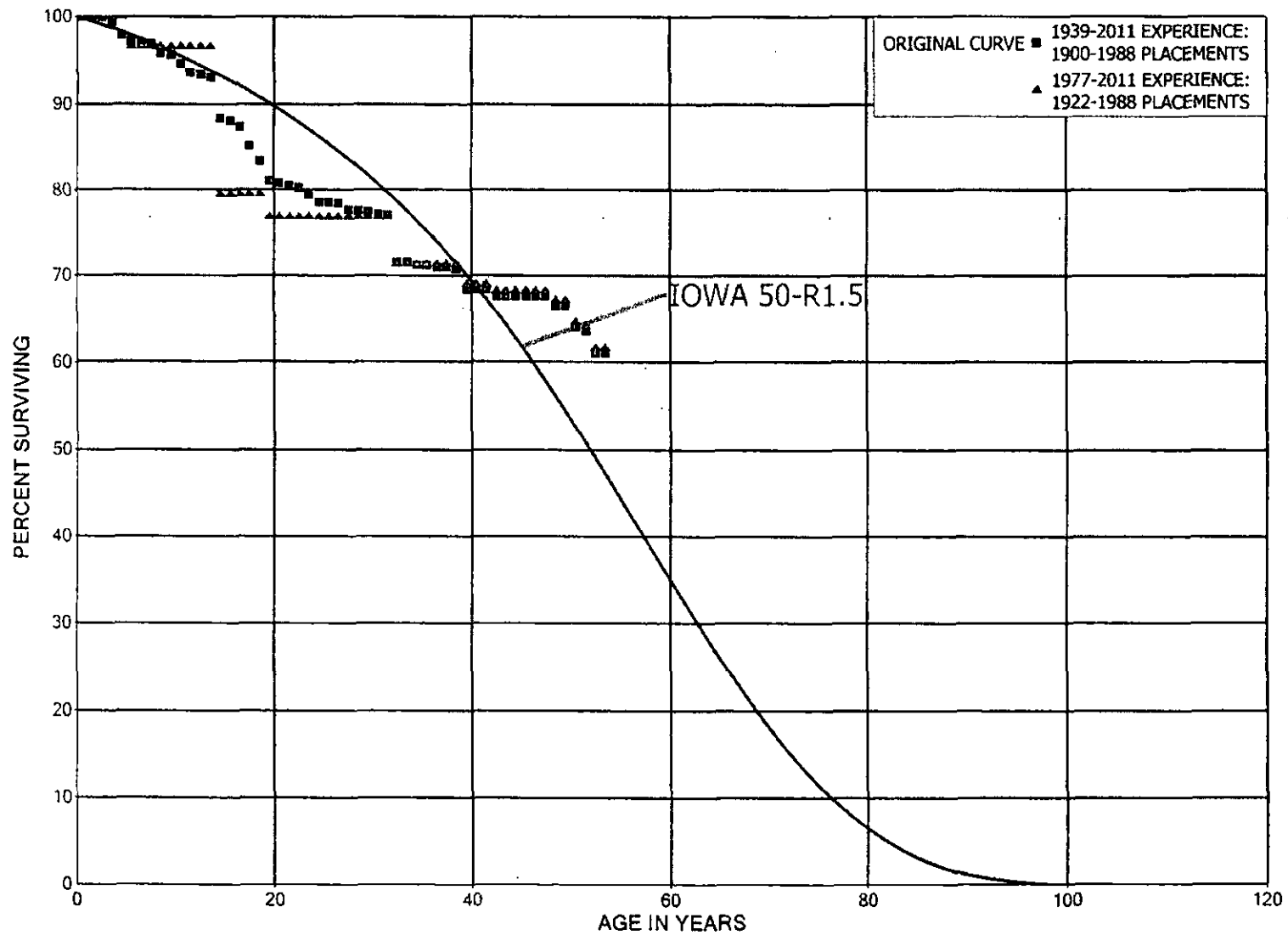
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,318	501	0.0350	0.9650	42.49
80.5	12,493		0.0000	1.0000	41.00
81.5	7,831	250	0.0319	0.9681	41.00
82.5	2,979		0.0000	1.0000	39.69
83.5	2,520		0.0000	1.0000	39.69
84.5	2,295		0.0000	1.0000	39.69
85.5	2,295		0.0000	1.0000	39.69
86.5	2,171		0.0000	1.0000	39.69
87.5	1,477		0.0000	1.0000	39.69
88.5	1,477		0.0000	1.0000	39.69
89.5	1,127		0.0000	1.0000	39.69
90.5	1,127		0.0000	1.0000	39.69
91.5	1,127	105	0.0928	0.9072	39.69
92.5	1,022		0.0000	1.0000	36.01
93.5	1,022		0.0000	1.0000	36.01
94.5	1,022		0.0000	1.0000	36.01
95.5	978		0.0000	1.0000	36.01
96.5	978		0.0000	1.0000	36.01
97.5	542		0.0000	1.0000	36.01
98.5	111		0.0000	1.0000	36.01
99.5	111		0.0000	1.0000	36.01
100.5	111		0.0000	1.0000	36.01
101.5	111		0.0000	1.0000	36.01
102.5	111	23	0.2042	0.7958	36.01
103.5	88		0.0000	1.0000	28.66
104.5	88		0.0000	1.0000	28.66
105.5	88		0.0000	1.0000	28.66
106.5					28.66

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1988

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,534		0.0000	1.0000	100.00
0.5	129,897	87	0.0007	0.9993	100.00
1.5	130,624		0.0000	1.0000	99.93
2.5	136,972	851	0.0062	0.9938	99.93
3.5	138,417	2,007	0.0145	0.9855	99.31
4.5	141,989	1,079	0.0076	0.9924	97.87
5.5	139,653	436	0.0031	0.9969	97.13
6.5	139,644	42	0.0003	0.9997	96.82
7.5	142,492	1,338	0.0094	0.9906	96.80
8.5	150,705	407	0.0027	0.9973	95.89
9.5	151,836	1,534	0.0101	0.9899	95.63
10.5	149,563	1,663	0.0111	0.9889	94.66
11.5	148,193	279	0.0019	0.9981	93.61
12.5	148,092	559	0.0038	0.9962	93.43
13.5	147,067	7,390	0.0502	0.9498	93.08
14.5	139,238	450	0.0032	0.9968	88.40
15.5	137,031	1,181	0.0086	0.9914	88.12
16.5	134,304	3,383	0.0252	0.9748	87.36
17.5	123,702	2,504	0.0202	0.9798	85.16
18.5	117,695	3,353	0.0285	0.9715	83.43
19.5	112,523	312	0.0028	0.9972	81.06
20.5	112,513	483	0.0043	0.9957	80.83
21.5	113,435	216	0.0019	0.9981	80.48
22.5	112,903	1,191	0.0105	0.9895	80.33
23.5	100,003	1,159	0.0116	0.9884	79.48
24.5	99,083		0.0000	1.0000	78.56
25.5	98,715	127	0.0013	0.9987	78.56
26.5	98,652	895	0.0091	0.9909	78.46
27.5	97,324	114	0.0012	0.9988	77.75
28.5	97,376	127	0.0013	0.9987	77.66
29.5	96,347	521	0.0054	0.9946	77.56
30.5	95,701	125	0.0013	0.9987	77.14
31.5	91,860	6,639	0.0723	0.9277	77.04
32.5	85,916		0.0000	1.0000	71.47
33.5	85,940	300	0.0035	0.9965	71.47
34.5	85,552		0.0000	1.0000	71.22
35.5	85,682	395	0.0046	0.9954	71.22
36.5	84,471		0.0000	1.0000	70.89
37.5	84,437	136	0.0016	0.9984	70.89
38.5	84,316	2,831	0.0336	0.9664	70.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,815		0.0000	1.0000	68.40
40.5	73,094		0.0000	1.0000	68.40
41.5	70,643	814	0.0115	0.9885	68.40
42.5	69,830		0.0000	1.0000	67.61
43.5	69,830		0.0000	1.0000	67.61
44.5	68,215		0.0000	1.0000	67.61
45.5	68,215		0.0000	1.0000	67.61
46.5	68,215	25	0.0004	0.9996	67.61
47.5	66,748	1,034	0.0155	0.9845	67.59
48.5	62,298		0.0000	1.0000	66.54
49.5	62,298	2,347	0.0377	0.9623	66.54
50.5	57,996	386	0.0067	0.9933	64.04
51.5	56,241	2,235	0.0397	0.9603	63.61
52.5	48,103		0.0000	1.0000	61.08
53.5	46,435		0.0000	1.0000	61.08
54.5	32,060		0.0000	1.0000	61.08
55.5	29,537		0.0000	1.0000	61.08
56.5	24,633		0.0000	1.0000	61.08
57.5	24,633		0.0000	1.0000	61.08
58.5	20,373		0.0000	1.0000	61.08
59.5	16,404		0.0000	1.0000	61.08
60.5	13,272		0.0000	1.0000	61.08
61.5	11,414		0.0000	1.0000	61.08
62.5	11,414		0.0000	1.0000	61.08
63.5	10,932		0.0000	1.0000	61.08
64.5	10,363		0.0000	1.0000	61.08
65.5	9,986	1,985	0.1988	0.8012	61.08
66.5	8,000		0.0000	1.0000	48.94
67.5	5,150		0.0000	1.0000	48.94
68.5	5,150		0.0000	1.0000	48.94
69.5	4,132		0.0000	1.0000	48.94
70.5	4,132		0.0000	1.0000	48.94
71.5	3,692	43	0.0116	0.9884	48.94
72.5	3,649		0.0000	1.0000	48.37
73.5	2,186		0.0000	1.0000	48.37
74.5	1,567		0.0000	1.0000	48.37
75.5	1,546		0.0000	1.0000	48.37
76.5	1,399		0.0000	1.0000	48.37
77.5	615		0.0000	1.0000	48.37
78.5	615		0.0000	1.0000	48.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	615		0.0000	1.0000	48.37
80.5	351		0.0000	1.0000	48.37
81.5	224		0.0000	1.0000	48.37
82.5	201		0.0000	1.0000	48.37
83.5	114		0.0000	1.0000	48.37
84.5	114		0.0000	1.0000	48.37
85.5	114		0.0000	1.0000	48.37
86.5	114		0.0000	1.0000	48.37
87.5	114		0.0000	1.0000	48.37
88.5	114		0.0000	1.0000	48.37
89.5					48.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-1988

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,148		0.0000	1.0000	100.00
0.5	23,148		0.0000	1.0000	100.00
1.5	23,148		0.0000	1.0000	100.00
2.5	23,148		0.0000	1.0000	100.00
3.5	24,973		0.0000	1.0000	100.00
4.5	25,165	877	0.0348	0.9652	100.00
5.5	32,010		0.0000	1.0000	96.52
6.5	34,460		0.0000	1.0000	96.52
7.5	34,460		0.0000	1.0000	96.52
8.5	35,970		0.0000	1.0000	96.52
9.5	37,585		0.0000	1.0000	96.52
10.5	36,636		0.0000	1.0000	96.52
11.5	36,446		0.0000	1.0000	96.52
12.5	37,888		0.0000	1.0000	96.52
13.5	41,859	7,365	0.1759	0.8241	96.52
14.5	34,494		0.0000	1.0000	79.53
15.5	36,745		0.0000	1.0000	79.53
16.5	38,090		0.0000	1.0000	79.53
17.5	47,031		0.0000	1.0000	79.53
18.5	48,699	1,686	0.0346	0.9654	79.53
19.5	63,624		0.0000	1.0000	76.78
20.5	67,385		0.0000	1.0000	76.78
21.5	73,370		0.0000	1.0000	76.78
22.5	73,370		0.0000	1.0000	76.78
23.5	65,732		0.0000	1.0000	76.78
24.5	70,427		0.0000	1.0000	76.78
25.5	78,070		0.0000	1.0000	76.78
26.5	79,928		0.0000	1.0000	76.78
27.5	79,928		0.0000	1.0000	76.78
28.5	80,411		0.0000	1.0000	76.78
29.5	80,979		0.0000	1.0000	76.78
30.5	81,356		0.0000	1.0000	76.78
31.5	77,471	5,591	0.0722	0.9278	76.78
32.5	76,462		0.0000	1.0000	71.24
33.5	76,462		0.0000	1.0000	71.24
34.5	79,244		0.0000	1.0000	71.24
35.5	79,244		0.0000	1.0000	71.24
36.5	78,843		0.0000	1.0000	71.24
37.5	78,843		0.0000	1.0000	71.24
38.5	80,348	2,533	0.0315	0.9685	71.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,764		0.0000	1.0000	68.99
40.5	70,064		0.0000	1.0000	68.99
41.5	67,761	814	0.0120	0.9880	68.99
42.5	67,731		0.0000	1.0000	68.17
43.5	68,754		0.0000	1.0000	68.17
44.5	67,139		0.0000	1.0000	68.17
45.5	67,403		0.0000	1.0000	68.17
46.5	67,561		0.0000	1.0000	68.17
47.5	66,141	1,022	0.0155	0.9845	68.17
48.5	62,144		0.0000	1.0000	67.11
49.5	62,144	2,347	0.0378	0.9622	67.11
50.5	57,842	386	0.0067	0.9933	64.58
51.5	56,112	2,235	0.0398	0.9602	64.15
52.5	47,974		0.0000	1.0000	61.59
53.5	46,306		0.0000	1.0000	61.59
54.5	32,045		0.0000	1.0000	61.59
55.5	29,537		0.0000	1.0000	61.59
56.5	24,633		0.0000	1.0000	61.59
57.5	24,633		0.0000	1.0000	61.59
58.5	20,373		0.0000	1.0000	61.59
59.5	16,404		0.0000	1.0000	61.59
60.5	13,272		0.0000	1.0000	61.59
61.5	11,414		0.0000	1.0000	61.59
62.5	11,414		0.0000	1.0000	61.59
63.5	10,932		0.0000	1.0000	61.59
64.5	10,363		0.0000	1.0000	61.59
65.5	9,986	1,985	0.1988	0.8012	61.59
66.5	8,000		0.0000	1.0000	49.35
67.5	5,150		0.0000	1.0000	49.35
68.5	5,150		0.0000	1.0000	49.35
69.5	4,132		0.0000	1.0000	49.35
70.5	4,132		0.0000	1.0000	49.35
71.5	3,692	43	0.0116	0.9884	49.35
72.5	3,649		0.0000	1.0000	48.78
73.5	2,186		0.0000	1.0000	48.78
74.5	1,567		0.0000	1.0000	48.78
75.5	1,546		0.0000	1.0000	48.78
76.5	1,399		0.0000	1.0000	48.78
77.5	615		0.0000	1.0000	48.78
78.5	615		0.0000	1.0000	48.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

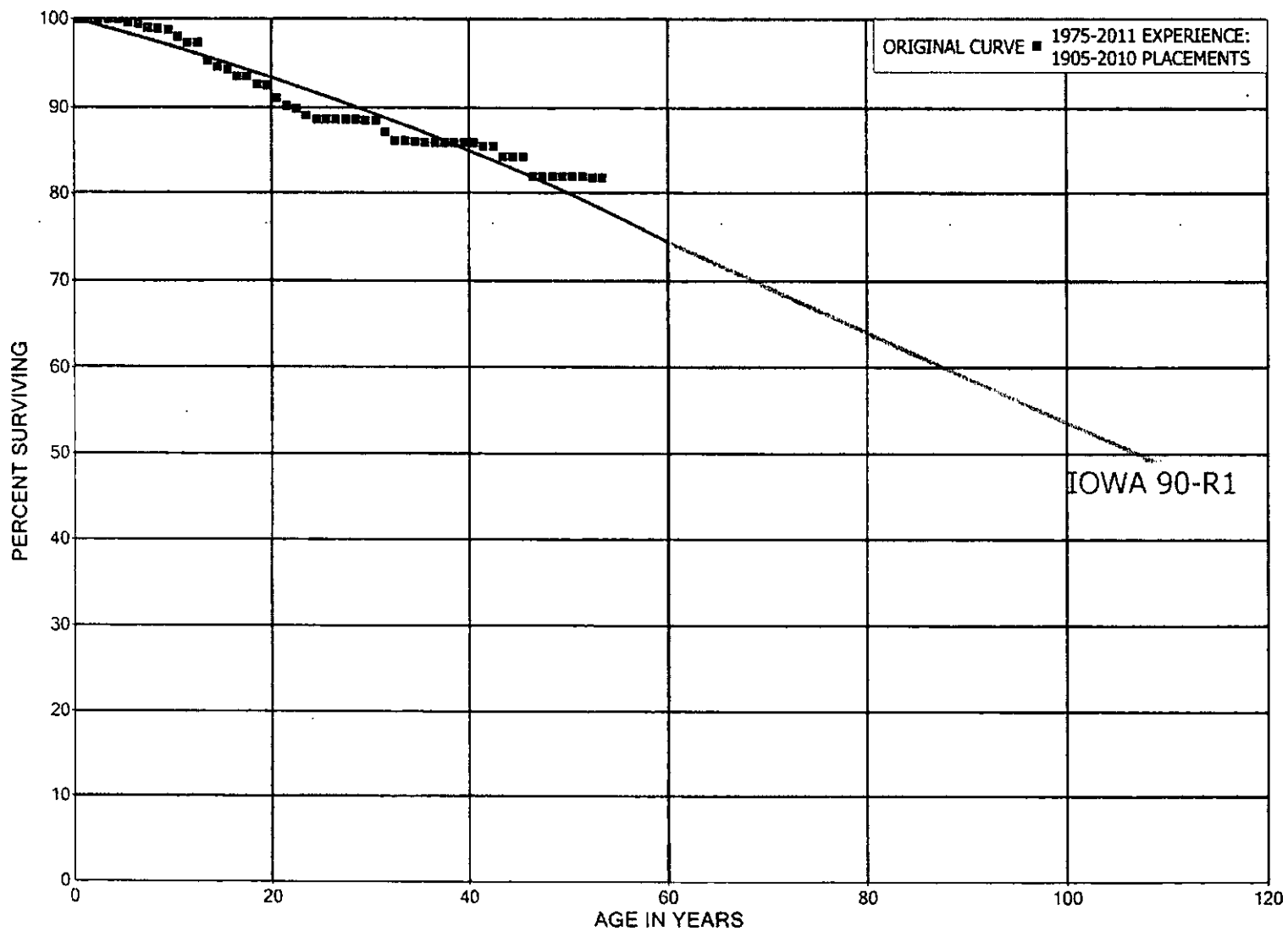
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	615		0.0000	1.0000	48.78
80.5	351		0.0000	1.0000	48.78
81.5	224		0.0000	1.0000	48.78
82.5	201		0.0000	1.0000	48.78
83.5	114		0.0000	1.0000	48.78
84.5	114		0.0000	1.0000	48.78
85.5	114		0.0000	1.0000	48.78
86.5	114		0.0000	1.0000	48.78
87.5	114		0.0000	1.0000	48.78
88.5	114		0.0000	1.0000	48.78
89.5					48.78

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2010

EXPERIENCE BAND 1975-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,959,912		0.0000	1.0000	100.00
0.5	3,974,915		0.0000	1.0000	100.00
1.5	3,925,150		0.0000	1.0000	100.00
2.5	3,951,130		0.0000	1.0000	100.00
3.5	4,164,434		0.0000	1.0000	100.00
4.5	4,295,836	23,416	0.0055	0.9945	100.00
5.5	4,115,483	3,948	0.0010	0.9990	99.45
6.5	3,936,077	16,625	0.0042	0.9958	99.36
7.5	3,721,248	3,734	0.0010	0.9990	98.94
8.5	3,665,837	3,360	0.0009	0.9991	98.84
9.5	3,477,818	26,185	0.0075	0.9925	98.75
10.5	3,537,664	24,089	0.0068	0.9932	98.01
11.5	3,407,244	955	0.0003	0.9997	97.34
12.5	3,391,275	70,855	0.0209	0.9791	97.31
13.5	2,963,136	20,717	0.0070	0.9930	95.28
14.5	3,030,413	12,081	0.0040	0.9960	94.61
15.5	3,083,461	24,393	0.0079	0.9921	94.24
16.5	2,935,253		0.0000	1.0000	93.49
17.5	3,167,003	28,648	0.0090	0.9910	93.49
18.5	3,076,516	5,968	0.0019	0.9981	92.64
19.5	3,102,897	47,147	0.0152	0.9848	92.46
20.5	2,986,732	30,603	0.0102	0.9898	91.06
21.5	3,271,518	9,932	0.0030	0.9970	90.13
22.5	3,246,129	28,919	0.0089	0.9911	89.85
23.5	3,208,828	16,083	0.0050	0.9950	89.05
24.5	2,954,842		0.0000	1.0000	88.61
25.5	2,938,598		0.0000	1.0000	88.61
26.5	2,915,733		0.0000	1.0000	88.61
27.5	2,806,514	173	0.0001	0.9999	88.61
28.5	2,790,723	2,630	0.0009	0.9991	88.60
29.5	2,711,636		0.0000	1.0000	88.52
30.5	2,091,146	31,303	0.0150	0.9850	88.52
31.5	1,973,171	23,954	0.0121	0.9879	87.19
32.5	1,796,256		0.0000	1.0000	86.13
33.5	1,727,978	720	0.0004	0.9996	86.13
34.5	1,708,001	2,775	0.0016	0.9984	86.10
35.5	1,679,257		0.0000	1.0000	85.96
36.5	1,671,390		0.0000	1.0000	85.96
37.5	1,519,825	799	0.0005	0.9995	85.96
38.5	1,503,489		0.0000	1.0000	85.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2010			EXPERIENCE BAND 1975-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,148,546		0.0000	1.0000	85.91
40.5	1,038,969	4,275	0.0041	0.9959	85.91
41.5	878,590		0.0000	1.0000	85.56
42.5	844,392	12,186	0.0144	0.9856	85.56
43.5	818,941		0.0000	1.0000	84.32
44.5	837,888		0.0000	1.0000	84.32
45.5	816,392	22,581	0.0277	0.9723	84.32
46.5	767,582		0.0000	1.0000	81.99
47.5	683,388		0.0000	1.0000	81.99
48.5	662,936	683	0.0010	0.9990	81.99
49.5	657,990		0.0000	1.0000	81.91
50.5	664,999		0.0000	1.0000	81.91
51.5	658,890	959	0.0015	0.9985	81.91
52.5	558,162		0.0000	1.0000	81.79
53.5	482,200	112	0.0002	0.9998	81.79
54.5	61,655		0.0000	1.0000	81.77
55.5	61,031		0.0000	1.0000	81.77
56.5	52,105		0.0000	1.0000	81.77
57.5	55,870		0.0000	1.0000	81.77
58.5	54,752		0.0000	1.0000	81.77
59.5	45,905		0.0000	1.0000	81.77
60.5	45,905		0.0000	1.0000	81.77
61.5	61,812		0.0000	1.0000	81.77
62.5	61,474		0.0000	1.0000	81.77
63.5	62,707		0.0000	1.0000	81.77
64.5	62,707		0.0000	1.0000	81.77
65.5	62,707		0.0000	1.0000	81.77
66.5	63,048		0.0000	1.0000	81.77
67.5	55,797		0.0000	1.0000	81.77
68.5	51,886		0.0000	1.0000	81.77
69.5	84,305		0.0000	1.0000	81.77
70.5	85,720	2	0.0000	1.0000	81.77
71.5	85,719		0.0000	1.0000	81.77
72.5	85,208		0.0000	1.0000	81.77
73.5	85,208		0.0000	1.0000	81.77
74.5	50,990		0.0000	1.0000	81.77
75.5	50,607		0.0000	1.0000	81.77
76.5	49,526		0.0000	1.0000	81.77
77.5	49,011		0.0000	1.0000	81.77
78.5	48,609		0.0000	1.0000	81.77

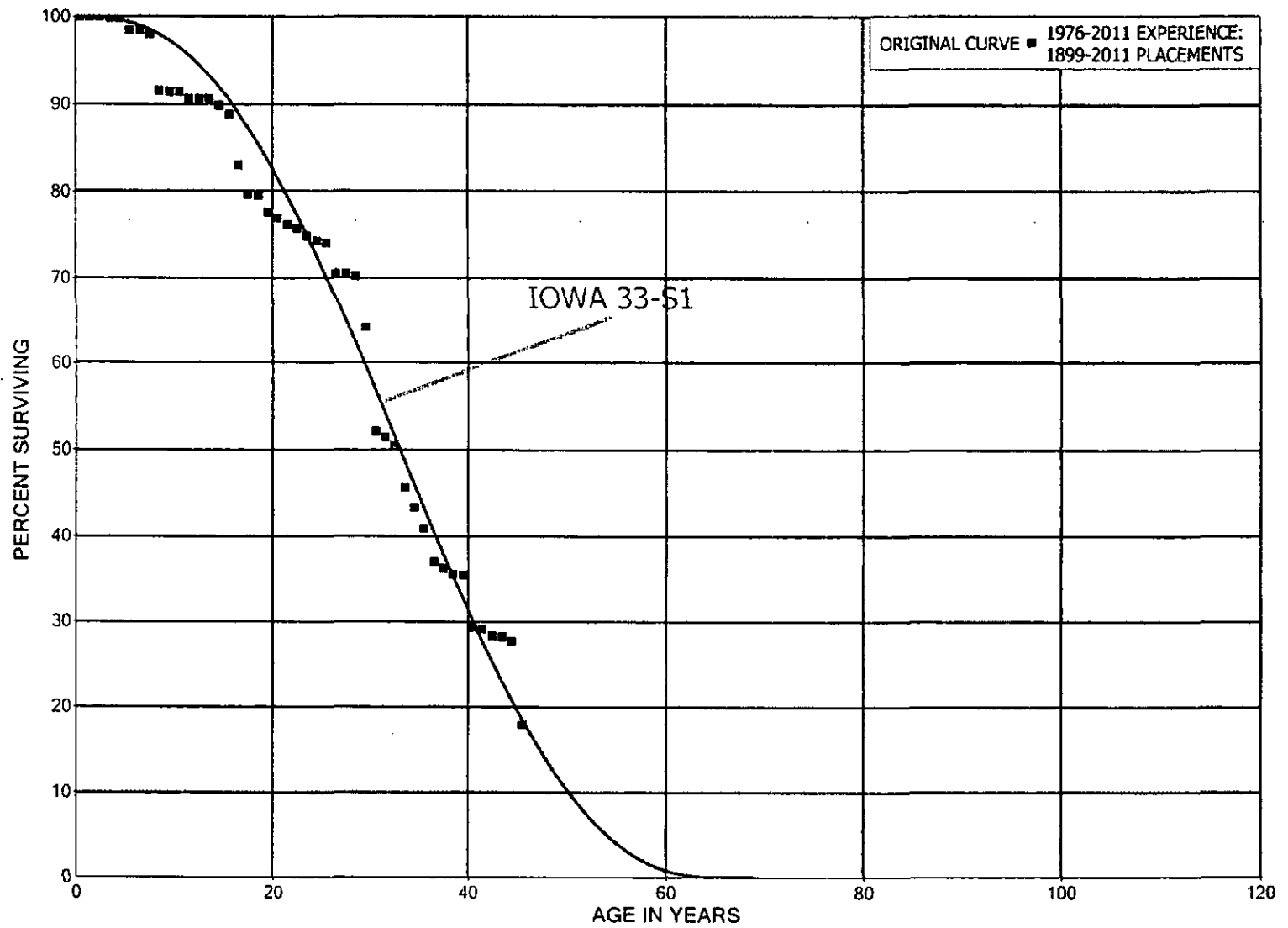
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2010			EXPERIENCE BAND 1975-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	73,710		0.0000	1.0000	81.77
80.5	73,710		0.0000	1.0000	81.77
81.5	73,281		0.0000	1.0000	81.77
82.5	73,281		0.0000	1.0000	81.77
83.5	72,742		0.0000	1.0000	81.77
84.5	72,742		0.0000	1.0000	81.77
85.5	38,985		0.0000	1.0000	81.77
86.5	38,690		0.0000	1.0000	81.77
87.5	38,690		0.0000	1.0000	81.77
88.5	38,690		0.0000	1.0000	81.77
89.5	38,690		0.0000	1.0000	81.77
90.5	38,690		0.0000	1.0000	81.77
91.5	38,690		0.0000	1.0000	81.77
92.5	38,690		0.0000	1.0000	81.77
93.5	38,690		0.0000	1.0000	81.77
94.5					81.77

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2011			EXPERIENCE BAND 1976-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,688,722		0.0000	1.0000	100.00
0.5	2,661,197	2,800	0.0011	0.9989	100.00
1.5	2,604,073		0.0000	1.0000	99.89
2.5	1,873,227	1,015	0.0005	0.9995	99.89
3.5	1,368,851		0.0000	1.0000	99.84
4.5	1,234,100	18,024	0.0146	0.9854	99.84
5.5	375,889		0.0000	1.0000	98.38
6.5	320,630	1,283	0.0040	0.9960	98.38
7.5	310,713	20,678	0.0665	0.9335	97.99
8.5	313,806	199	0.0006	0.9994	91.47
9.5	329,575		0.0000	1.0000	91.41
10.5	336,896	2,879	0.0085	0.9915	91.41
11.5	291,174		0.0000	1.0000	90.63
12.5	273,635	138	0.0005	0.9995	90.63
13.5	208,674	1,757	0.0084	0.9916	90.58
14.5	230,589	2,529	0.0110	0.9890	89.82
15.5	238,197	15,360	0.0645	0.9355	88.83
16.5	216,715	8,990	0.0415	0.9585	83.11
17.5	224,483	384	0.0017	0.9983	79.66
18.5	226,844	5,462	0.0241	0.9759	79.52
19.5	229,168	2,117	0.0092	0.9908	77.61
20.5	266,564	2,417	0.0091	0.9909	76.89
21.5	217,360	1,334	0.0061	0.9939	76.19
22.5	211,447	2,536	0.0120	0.9880	75.73
23.5	195,195	1,343	0.0069	0.9931	74.82
24.5	200,602	725	0.0036	0.9964	74.30
25.5	191,404	9,144	0.0478	0.9522	74.03
26.5	168,522		0.0000	1.0000	70.50
27.5	174,406	871	0.0050	0.9950	70.50
28.5	170,656	14,605	0.0856	0.9144	70.15
29.5	151,076	28,346	0.1876	0.8124	64.14
30.5	123,532	1,742	0.0141	0.9859	52.11
31.5	113,264	2,147	0.0190	0.9810	51.37
32.5	106,120	10,113	0.0953	0.9047	50.40
33.5	89,457	4,442	0.0497	0.9503	45.60
34.5	82,295	4,759	0.0578	0.9422	43.33
35.5	72,344	6,813	0.0942	0.9058	40.83
36.5	78,187	1,590	0.0203	0.9797	36.98
37.5	76,793	1,652	0.0215	0.9785	36.23
38.5	73,957	37	0.0005	0.9995	35.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011			EXPERIENCE BAND 1976-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,220	11,088	0.1727	0.8273	35.43
40.5	56,743	521	0.0092	0.9908	29.31
41.5	55,891	1,453	0.0260	0.9740	29.05
42.5	52,776	188	0.0036	0.9964	28.29
43.5	52,355	975	0.0186	0.9814	28.19
44.5	74,461	26,538	0.3564	0.6436	27.66
45.5	46,324	260	0.0056	0.9944	17.81
46.5	59,896	797	0.0133	0.9867	17.71
47.5	58,040		0.0000	1.0000	17.47
48.5	58,167		0.0000	1.0000	17.47
49.5	59,287	176	0.0030	0.9970	17.47
50.5	53,241	218	0.0041	0.9959	17.42
51.5	61,243		0.0000	1.0000	17.35
52.5	60,124	1,146	0.0191	0.9809	17.35
53.5	62,871	480	0.0076	0.9924	17.02
54.5	61,530	4,037	0.0656	0.9344	16.89
55.5	57,199		0.0000	1.0000	15.78
56.5	50,216		0.0000	1.0000	15.78
57.5	42,915	354	0.0082	0.9918	15.78
58.5	40,091		0.0000	1.0000	15.65
59.5	40,091		0.0000	1.0000	15.65
60.5	39,997		0.0000	1.0000	15.65
61.5	32,689		0.0000	1.0000	15.65
62.5	57,791	7,561	0.1308	0.8692	15.65
63.5	43,715		0.0000	1.0000	13.60
64.5	43,715		0.0000	1.0000	13.60
65.5	43,715	1,403	0.0321	0.9679	13.60
66.5	41,971		0.0000	1.0000	13.16
67.5	41,971		0.0000	1.0000	13.16
68.5	33,357		0.0000	1.0000	13.16
69.5	33,357	343	0.0103	0.9897	13.16
70.5	31,599		0.0000	1.0000	13.03
71.5	31,599		0.0000	1.0000	13.03
72.5	30,398		0.0000	1.0000	13.03
73.5	30,398		0.0000	1.0000	13.03
74.5	30,398		0.0000	1.0000	13.03
75.5	30,267	111	0.0037	0.9963	13.03
76.5	30,715	560	0.0182	0.9818	12.98
77.5	29,377		0.0000	1.0000	12.74
78.5	29,377		0.0000	1.0000	12.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

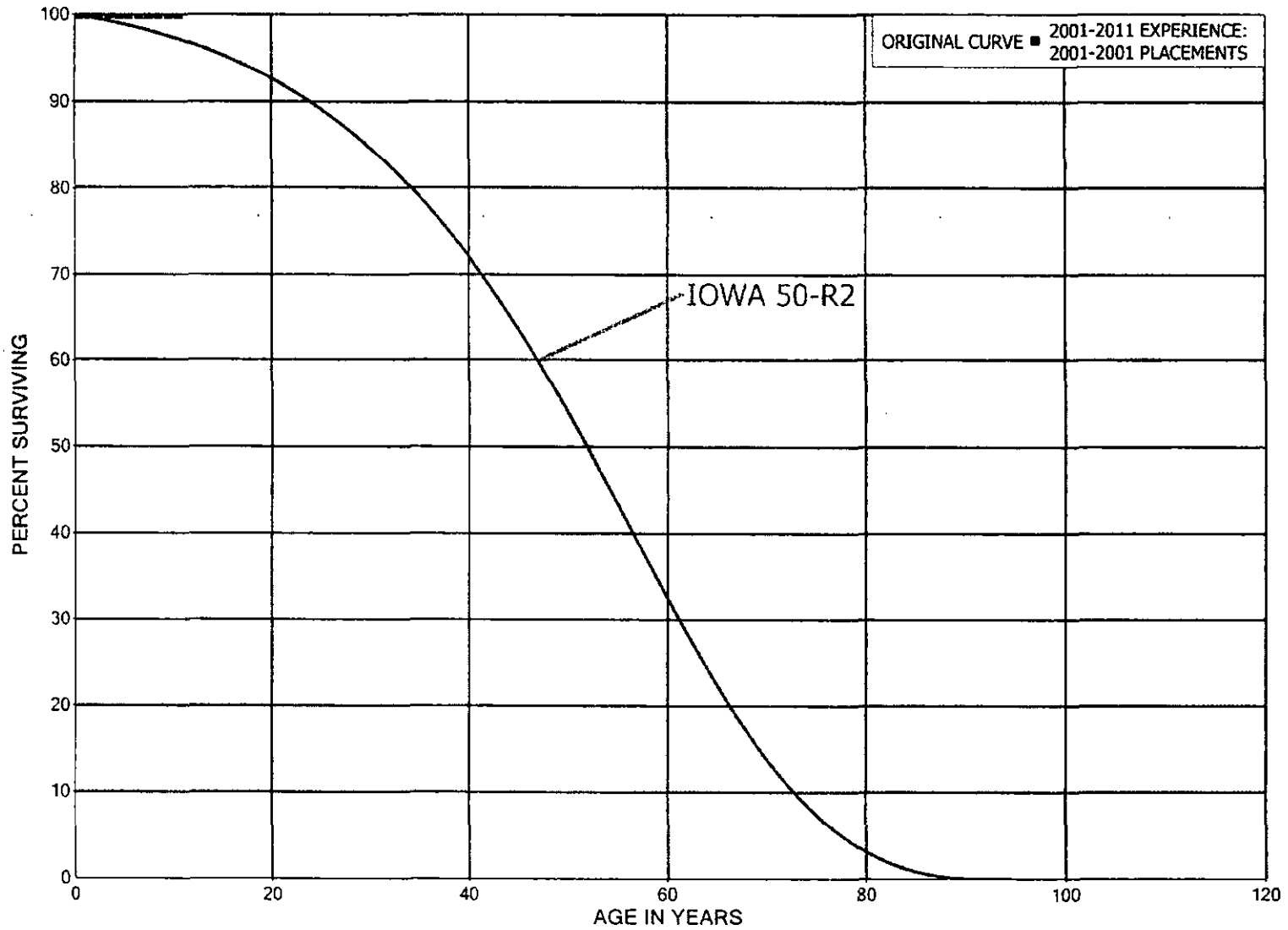
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011

EXPERIENCE BAND 1976-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,275		0.0000	1.0000	12.74
80.5	270		0.0000	1.0000	12.74
81.5	270		0.0000	1.0000	12.74
82.5	270	127	0.4708	0.5292	12.74
83.5	143		0.0000	1.0000	6.74
84.5	143		0.0000	1.0000	6.74
85.5	143		0.0000	1.0000	6.74
86.5	143		0.0000	1.0000	6.74
87.5	143		0.0000	1.0000	6.74
88.5	143		0.0000	1.0000	6.74
89.5	143		0.0000	1.0000	6.74
90.5	143		0.0000	1.0000	6.74
91.5	143		0.0000	1.0000	6.74
92.5					6.74

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

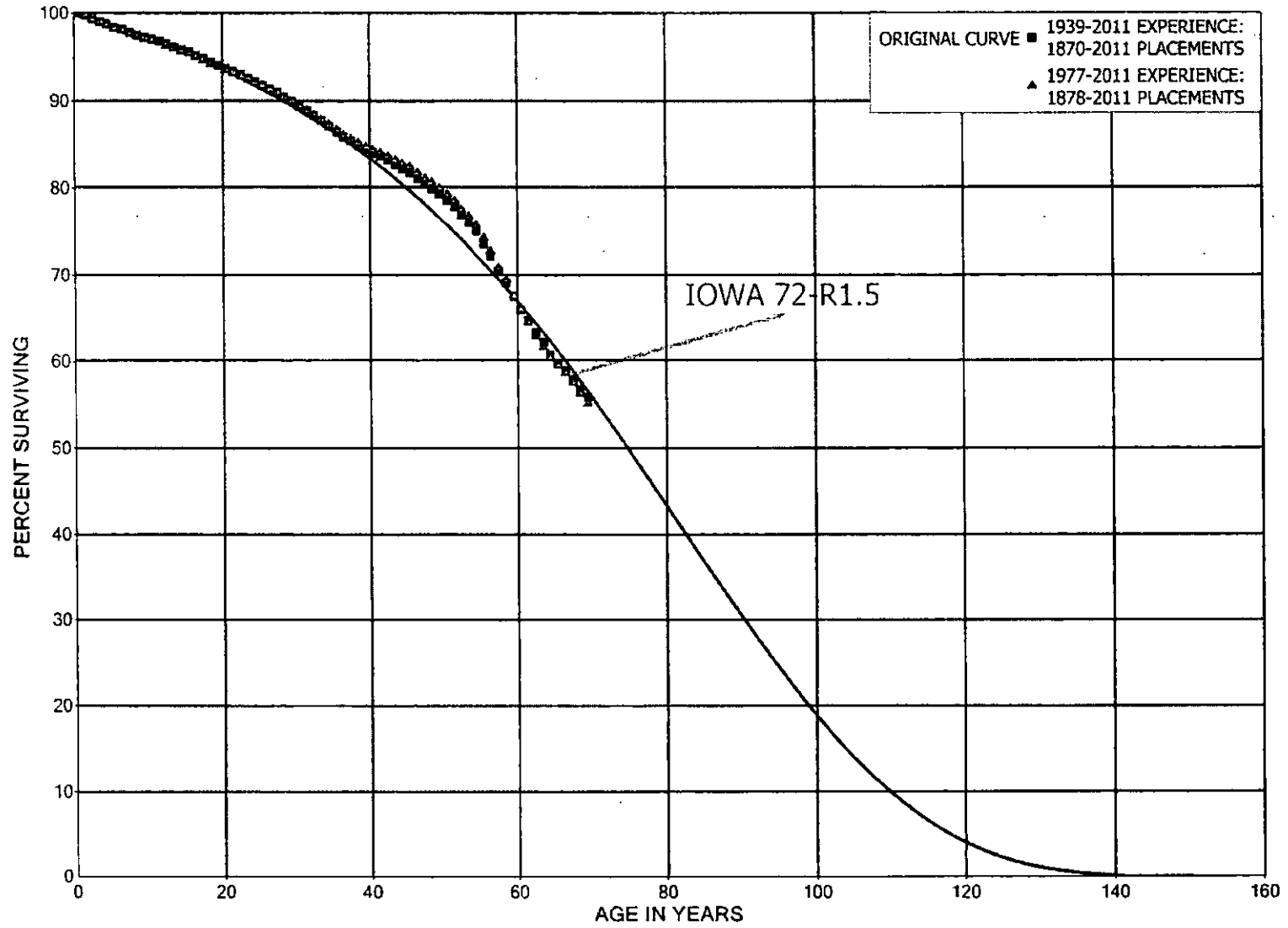
ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001

EXPERIENCE BAND 2001-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,515		0.0000	1.0000	100.00
0.5	16,515		0.0000	1.0000	100.00
1.5	16,515		0.0000	1.0000	100.00
2.5	16,515		0.0000	1.0000	100.00
3.5	16,515		0.0000	1.0000	100.00
4.5	16,515		0.0000	1.0000	100.00
5.5	16,515		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 376 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	692,739,161	304,313	0.0004	0.9996	100.00
0.5	613,798,720	1,211,248	0.0020	0.9980	99.96
1.5	567,143,548	2,407,737	0.0042	0.9958	99.76
2.5	531,973,220	1,912,763	0.0036	0.9964	99.34
3.5	474,821,381	1,464,765	0.0031	0.9969	98.98
4.5	441,888,968	1,662,538	0.0038	0.9962	98.67
5.5	419,313,101	1,106,778	0.0026	0.9974	98.30
6.5	395,929,424	1,266,310	0.0032	0.9968	98.04
7.5	377,799,018	1,098,685	0.0029	0.9971	97.73
8.5	369,587,628	1,087,156	0.0029	0.9971	97.44
9.5	362,294,472	778,594	0.0021	0.9979	97.16
10.5	353,905,640	890,141	0.0025	0.9975	96.95
11.5	332,310,106	1,202,902	0.0036	0.9964	96.71
12.5	321,259,838	1,027,525	0.0032	0.9968	96.35
13.5	309,159,055	952,544	0.0031	0.9969	96.05
14.5	295,039,010	880,829	0.0030	0.9970	95.75
15.5	283,487,170	1,158,038	0.0041	0.9959	95.47
16.5	272,642,074	893,868	0.0033	0.9967	95.08
17.5	260,611,562	1,320,773	0.0051	0.9949	94.76
18.5	250,354,794	960,791	0.0038	0.9962	94.28
19.5	241,175,215	915,916	0.0038	0.9962	93.92
20.5	232,553,545	750,470	0.0032	0.9968	93.56
21.5	224,168,765	752,348	0.0034	0.9966	93.26
22.5	214,480,134	940,962	0.0044	0.9956	92.95
23.5	203,358,506	866,315	0.0043	0.9957	92.54
24.5	193,672,508	857,423	0.0044	0.9956	92.15
25.5	183,802,998	888,681	0.0048	0.9952	91.74
26.5	174,593,797	736,202	0.0042	0.9958	91.30
27.5	164,902,781	903,022	0.0055	0.9945	90.91
28.5	156,429,187	839,636	0.0054	0.9946	90.41
29.5	145,807,583	995,027	0.0068	0.9932	89.93
30.5	134,883,789	793,533	0.0059	0.9941	89.31
31.5	125,337,565	729,982	0.0058	0.9942	88.79
32.5	117,908,994	717,972	0.0061	0.9939	88.27
33.5	111,332,018	819,169	0.0074	0.9926	87.73
34.5	104,610,868	793,055	0.0076	0.9924	87.09
35.5	100,686,848	640,475	0.0064	0.9936	86.43
36.5	97,021,859	589,240	0.0061	0.9939	85.88
37.5	93,748,796	578,060	0.0062	0.9938	85.36
38.5	89,849,968	453,919	0.0051	0.9949	84.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	87,332,438	415,458	0.0048	0.9952	84.40
40.5	82,760,009	393,583	0.0048	0.9952	84.00
41.5	80,567,053	409,180	0.0051	0.9949	83.60
42.5	77,069,508	488,245	0.0063	0.9937	83.18
43.5	73,112,764	381,385	0.0052	0.9948	82.65
44.5	68,712,201	409,396	0.0060	0.9940	82.22
45.5	63,950,007	551,310	0.0086	0.9914	81.73
46.5	60,250,909	452,332	0.0075	0.9925	81.02
47.5	55,690,520	372,607	0.0067	0.9933	80.42
48.5	51,305,835	378,138	0.0074	0.9926	79.88
49.5	47,777,236	406,388	0.0085	0.9915	79.29
50.5	43,700,054	452,143	0.0103	0.9897	78.61
51.5	39,969,228	493,213	0.0123	0.9877	77.80
52.5	36,307,573	391,966	0.0108	0.9892	76.84
53.5	31,951,017	407,503	0.0128	0.9872	76.01
54.5	28,225,231	568,575	0.0201	0.9799	75.04
55.5	25,320,932	475,188	0.0188	0.9812	73.53
56.5	20,258,075	483,835	0.0239	0.9761	72.15
57.5	17,961,609	340,817	0.0190	0.9810	70.43
58.5	16,252,926	363,853	0.0224	0.9776	69.09
59.5	13,555,455	311,167	0.0230	0.9770	67.54
60.5	12,280,227	240,000	0.0195	0.9805	65.99
61.5	10,541,503	225,703	0.0214	0.9786	64.70
62.5	9,289,932	161,855	0.0174	0.9826	63.32
63.5	8,823,702	217,562	0.0247	0.9753	62.22
64.5	8,579,374	128,973	0.0150	0.9850	60.68
65.5	8,410,239	123,773	0.0147	0.9853	59.77
66.5	8,271,593	145,577	0.0176	0.9824	58.89
67.5	8,100,570	153,210	0.0189	0.9811	57.85
68.5	8,025,333	133,101	0.0166	0.9834	56.76
69.5	7,852,399	212,912	0.0271	0.9729	55.82
70.5	7,460,475	118,647	0.0159	0.9841	54.30
71.5	7,270,509	132,120	0.0182	0.9818	53.44
72.5	6,901,179	147,847	0.0214	0.9786	52.47
73.5	6,906,204	111,230	0.0161	0.9839	51.35
74.5	6,879,669	117,877	0.0171	0.9829	50.52
75.5	6,731,660	114,778	0.0171	0.9829	49.65
76.5	6,606,263	146,500	0.0222	0.9778	48.81
77.5	6,407,090	114,823	0.0179	0.9821	47.72
78.5	6,258,535	161,720	0.0258	0.9742	46.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,993,550	180,564	0.0301	0.9699	45.66
80.5	5,650,549	246,850	0.0437	0.9563	44.28
81.5	5,225,426	121,063	0.0232	0.9768	42.35
82.5	4,861,700	174,954	0.0360	0.9640	41.37
83.5	4,498,217	99,990	0.0222	0.9778	39.88
84.5	4,265,854	160,235	0.0376	0.9624	38.99
85.5	3,926,669	137,924	0.0351	0.9649	37.53
86.5	3,629,868	114,382	0.0315	0.9685	36.21
87.5	3,338,304	72,571	0.0217	0.9783	35.07
88.5	3,123,684	51,435	0.0165	0.9835	34.31
89.5	3,011,500	64,126	0.0213	0.9787	33.74
90.5	2,904,798	60,799	0.0209	0.9791	33.02
91.5	2,826,734	74,295	0.0263	0.9737	32.33
92.5	2,734,297	64,418	0.0236	0.9764	31.48
93.5	2,653,475	63,749	0.0240	0.9760	30.74
94.5	2,458,030	83,941	0.0341	0.9659	30.00
95.5	2,351,795	56,718	0.0241	0.9759	28.98
96.5	2,268,372	56,399	0.0249	0.9751	28.28
97.5	2,177,608	58,779	0.0270	0.9730	27.57
98.5	2,039,734	37,557	0.0184	0.9816	26.83
99.5	1,983,717	31,142	0.0157	0.9843	26.34
100.5	1,924,227	52,705	0.0274	0.9726	25.92
101.5	1,846,136	25,800	0.0140	0.9860	25.21
102.5	1,793,836	70,703	0.0394	0.9606	24.86
103.5	1,685,001	63,598	0.0377	0.9623	23.88
104.5	1,534,359	51,208	0.0334	0.9666	22.98
105.5	1,454,432	30,576	0.0210	0.9790	22.21
106.5	1,380,825	42,819	0.0310	0.9690	21.75
107.5	1,288,528	29,078	0.0226	0.9774	21.07
108.5	1,211,814	9,919	0.0082	0.9918	20.60
109.5	1,136,906	15,536	0.0137	0.9863	20.43
110.5	1,077,040	39,317	0.0365	0.9635	20.15
111.5	911,292	20,012	0.0220	0.9780	19.41
112.5	866,473	22,129	0.0255	0.9745	18.99
113.5	779,346	39,452	0.0506	0.9494	18.50
114.5	726,927	30,679	0.0422	0.9578	17.56
115.5	609,455	2,291	0.0038	0.9962	16.82
116.5	604,783	3,244	0.0054	0.9946	16.76
117.5	562,970	3,780	0.0067	0.9933	16.67
118.5	504,554	2,928	0.0058	0.9942	16.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	485,673	23,607	0.0486	0.9514	16.46
120.5	451,671	34,274	0.0759	0.9241	15.66
121.5	394,978	17,962	0.0455	0.9545	14.47
122.5	372,529	23,866	0.0641	0.9359	13.82
123.5	309,241	39,601	0.1281	0.8719	12.93
124.5	206,060	9,622	0.0467	0.9533	11.27
125.5	114,027	2,265	0.0199	0.9801	10.75
126.5	70,369		0.0000	1.0000	10.53
127.5	63,473		0.0000	1.0000	10.53
128.5	4,652		0.0000	1.0000	10.53
129.5	4,119		0.0000	1.0000	10.53
130.5	4,075		0.0000	1.0000	10.53
131.5	355		0.0000	1.0000	10.53
132.5	130		0.0000	1.0000	10.53
133.5					10.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	606,222,217	274,024	0.0005	0.9995	100.00
0.5	529,562,391	987,819	0.0019	0.9981	99.95
1.5	484,866,514	2,254,810	0.0047	0.9953	99.77
2.5	450,582,878	1,700,094	0.0038	0.9962	99.30
3.5	396,403,129	1,311,371	0.0033	0.9967	98.93
4.5	362,962,614	1,475,030	0.0041	0.9959	98.60
5.5	344,099,366	944,276	0.0027	0.9973	98.20
6.5	321,280,846	1,156,463	0.0036	0.9964	97.93
7.5	304,442,873	917,884	0.0030	0.9970	97.58
8.5	299,160,420	951,056	0.0032	0.9968	97.29
9.5	295,281,336	627,648	0.0021	0.9979	96.98
10.5	291,069,226	756,795	0.0026	0.9974	96.77
11.5	272,278,887	1,051,104	0.0039	0.9961	96.52
12.5	264,750,440	833,389	0.0031	0.9969	96.15
13.5	256,884,384	789,738	0.0031	0.9969	95.84
14.5	246,042,897	778,510	0.0032	0.9968	95.55
15.5	238,531,484	991,816	0.0042	0.9958	95.25
16.5	231,010,732	747,737	0.0032	0.9968	94.85
17.5	222,741,443	1,144,655	0.0051	0.9949	94.54
18.5	216,619,876	789,754	0.0036	0.9964	94.06
19.5	211,091,245	645,222	0.0031	0.9969	93.71
20.5	206,131,919	598,588	0.0029	0.9971	93.43
21.5	203,378,687	652,633	0.0032	0.9968	93.16
22.5	196,396,171	809,720	0.0041	0.9959	92.86
23.5	187,652,157	774,091	0.0041	0.9959	92.47
24.5	181,766,049	796,415	0.0044	0.9956	92.09
25.5	173,429,424	785,132	0.0045	0.9955	91.69
26.5	166,647,411	683,485	0.0041	0.9959	91.27
27.5	158,709,884	829,506	0.0052	0.9948	90.90
28.5	150,804,484	776,121	0.0051	0.9949	90.43
29.5	140,067,207	934,864	0.0067	0.9933	89.96
30.5	129,246,272	726,334	0.0056	0.9944	89.36
31.5	119,585,806	642,372	0.0054	0.9946	88.86
32.5	112,059,047	666,888	0.0060	0.9940	88.38
33.5	105,416,827	720,329	0.0068	0.9932	87.85
34.5	98,755,594	724,130	0.0073	0.9927	87.25
35.5	94,953,256	571,015	0.0060	0.9940	86.61
36.5	91,229,655	515,019	0.0056	0.9944	86.09
37.5	87,968,767	497,828	0.0057	0.9943	85.61
38.5	84,009,868	383,257	0.0046	0.9954	85.12

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,509,845	327,078	0.0040	0.9960	84.73
40.5	77,028,576	341,775	0.0044	0.9956	84.39
41.5	74,888,342	344,373	0.0046	0.9954	84.02
42.5	71,413,839	393,912	0.0055	0.9945	83.63
43.5	67,558,807	327,663	0.0049	0.9951	83.17
44.5	63,114,636	314,497	0.0050	0.9950	82.77
45.5	58,505,997	486,643	0.0083	0.9917	82.36
46.5	55,207,375	393,667	0.0071	0.9929	81.67
47.5	51,196,623	331,894	0.0065	0.9935	81.09
48.5	47,116,553	336,838	0.0071	0.9929	80.56
49.5	43,884,671	357,957	0.0082	0.9918	79.99
50.5	40,097,894	411,523	0.0103	0.9897	79.33
51.5	36,582,769	461,189	0.0126	0.9874	78.52
52.5	33,055,100	351,340	0.0106	0.9894	77.53
53.5	28,865,925	357,821	0.0124	0.9876	76.71
54.5	25,160,572	502,201	0.0200	0.9800	75.76
55.5	21,790,954	444,805	0.0204	0.9796	74.24
56.5	16,668,555	441,293	0.0265	0.9735	72.73
57.5	14,371,496	296,180	0.0206	0.9794	70.80
58.5	12,445,887	321,061	0.0258	0.9742	69.34
59.5	9,690,355	230,911	0.0238	0.9762	67.55
60.5	8,405,824	200,503	0.0239	0.9761	65.95
61.5	6,748,899	172,708	0.0256	0.9744	64.37
62.5	5,605,824	105,355	0.0188	0.9812	62.72
63.5	5,781,088	116,057	0.0201	0.9799	61.55
64.5	5,590,126	87,111	0.0156	0.9844	60.31
65.5	5,414,027	80,483	0.0149	0.9851	59.37
66.5	5,361,135	102,785	0.0192	0.9808	58.49
67.5	5,288,614	109,221	0.0207	0.9793	57.37
68.5	5,199,000	99,458	0.0191	0.9809	56.18
69.5	5,134,495	163,778	0.0319	0.9681	55.11
70.5	4,822,641	69,840	0.0145	0.9855	53.35
71.5	4,704,429	84,689	0.0180	0.9820	52.58
72.5	4,493,700	77,859	0.0173	0.9827	51.63
73.5	4,467,878	77,137	0.0173	0.9827	50.74
74.5	4,435,738	84,136	0.0190	0.9810	49.86
75.5	4,602,216	95,571	0.0208	0.9792	48.91
76.5	4,685,274	117,351	0.0250	0.9750	47.90
77.5	4,564,907	92,270	0.0202	0.9798	46.70
78.5	4,556,291	142,285	0.0312	0.9688	45.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,387,095	154,141	0.0351	0.9649	44.33
80.5	4,185,582	205,301	0.0490	0.9510	42.77
81.5	3,827,278	94,557	0.0247	0.9753	40.67
82.5	3,575,265	123,160	0.0344	0.9656	39.67
83.5	3,370,857	71,411	0.0212	0.9788	38.30
84.5	3,232,386	151,290	0.0468	0.9532	37.49
85.5	2,948,347	115,289	0.0391	0.9609	35.73
86.5	2,777,925	93,132	0.0335	0.9665	34.34
87.5	2,550,332	59,609	0.0234	0.9766	33.19
88.5	2,462,118	49,864	0.0203	0.9797	32.41
89.5	2,591,266	63,279	0.0244	0.9756	31.75
90.5	2,668,641	57,575	0.0216	0.9784	30.98
91.5	2,689,408	73,691	0.0274	0.9726	30.31
92.5	2,642,689	64,024	0.0242	0.9758	29.48
93.5	2,647,886	63,749	0.0241	0.9759	28.76
94.5	2,452,986	83,941	0.0342	0.9658	28.07
95.5	2,347,353	56,685	0.0241	0.9759	27.11
96.5	2,267,912	56,399	0.0249	0.9751	26.46
97.5	2,177,425	58,779	0.0270	0.9730	25.80
98.5	2,039,734	37,557	0.0184	0.9816	25.10
99.5	1,983,717	31,142	0.0157	0.9843	24.64
100.5	1,924,227	52,705	0.0274	0.9726	24.25
101.5	1,846,136	25,800	0.0140	0.9860	23.59
102.5	1,793,836	70,703	0.0394	0.9606	23.26
103.5	1,685,001	63,598	0.0377	0.9623	22.34
104.5	1,534,359	51,208	0.0334	0.9666	21.50
105.5	1,454,432	30,576	0.0210	0.9790	20.78
106.5	1,380,825	42,819	0.0310	0.9690	20.34
107.5	1,288,528	29,078	0.0226	0.9774	19.71
108.5	1,211,814	9,919	0.0082	0.9918	19.27
109.5	1,136,906	15,536	0.0137	0.9863	19.11
110.5	1,077,040	39,317	0.0365	0.9635	18.85
111.5	911,292	20,012	0.0220	0.9780	18.16
112.5	866,473	22,129	0.0255	0.9745	17.76
113.5	779,346	39,452	0.0506	0.9494	17.31
114.5	726,927	30,679	0.0422	0.9578	16.43
115.5	609,455	2,291	0.0038	0.9962	15.74
116.5	604,783	3,244	0.0054	0.9946	15.68
117.5	562,970	3,780	0.0067	0.9933	15.60
118.5	504,554	2,928	0.0058	0.9942	15.49

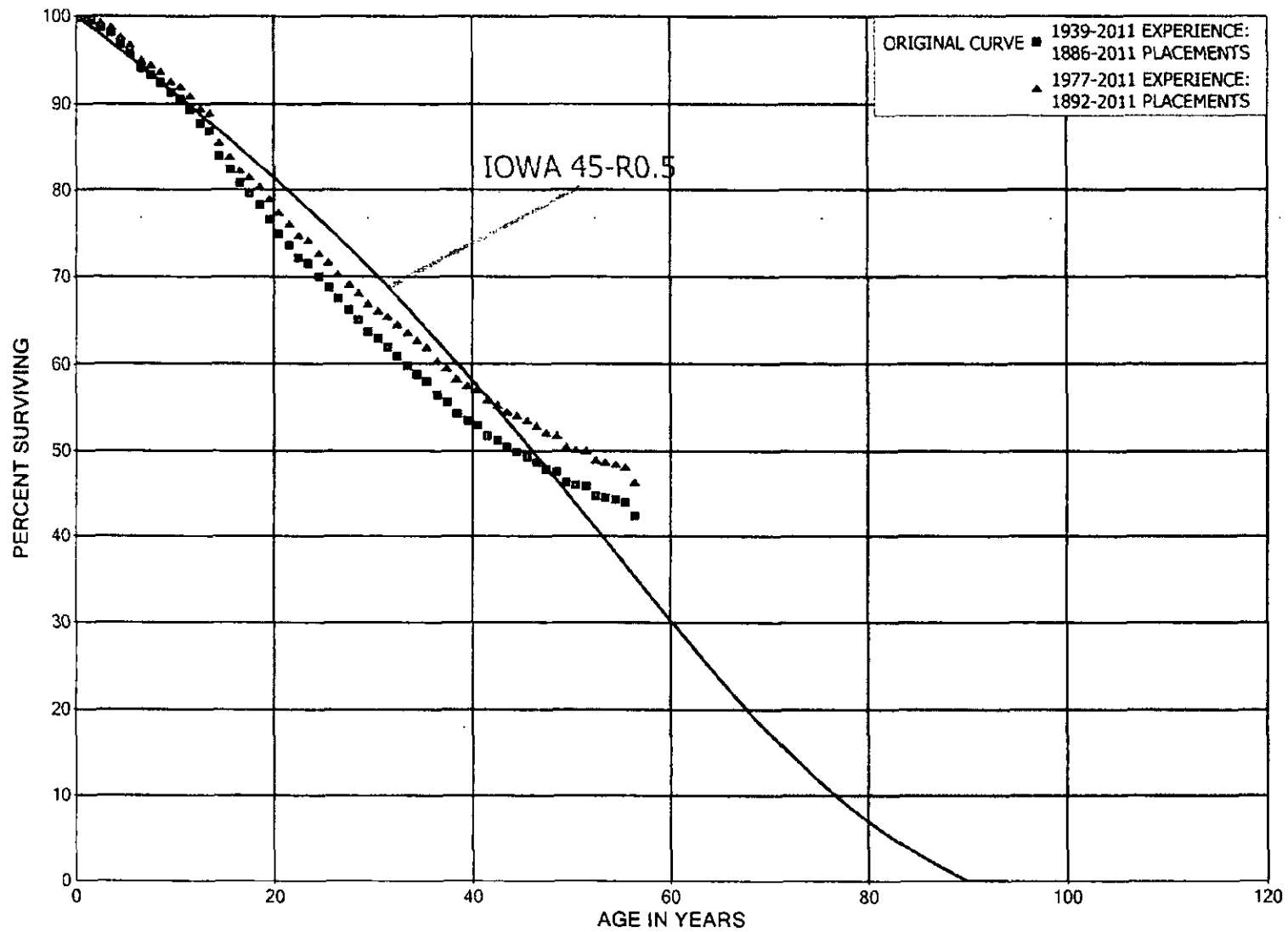
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1977-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	485,673	23,607	0.0486	0.9514	15.40
120.5	451,671	34,274	0.0759	0.9241	14.65
121.5	394,978	17,962	0.0455	0.9545	13.54
122.5	372,529	23,866	0.0641	0.9359	12.93
123.5	309,241	39,601	0.1281	0.8719	12.10
124.5	206,060	9,622	0.0467	0.9533	10.55
125.5	114,027	2,265	0.0199	0.9801	10.06
126.5	70,369		0.0000	1.0000	9.86
127.5	63,473		0.0000	1.0000	9.86
128.5	4,652		0.0000	1.0000	9.86
129.5	4,119		0.0000	1.0000	9.86
130.5	4,075		0.0000	1.0000	9.86
131.5	355		0.0000	1.0000	9.86
132.5	130		0.0000	1.0000	9.86
133.5					9.86

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



69-III

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,940,592	31,328	0.0016	0.9984	100.00
0.5	18,253,619	72,949	0.0040	0.9960	99.84
1.5	16,697,249	126,281	0.0076	0.9924	99.44
2.5	16,067,357	102,690	0.0064	0.9936	98.69
3.5	14,754,559	188,311	0.0128	0.9872	98.06
4.5	13,964,023	159,929	0.0115	0.9885	96.81
5.5	13,234,183	233,296	0.0176	0.9824	95.70
6.5	12,874,682	94,083	0.0073	0.9927	94.01
7.5	12,637,803	122,658	0.0097	0.9903	93.33
8.5	12,141,629	147,875	0.0122	0.9878	92.42
9.5	11,710,415	108,284	0.0092	0.9908	91.30
10.5	11,379,921	143,613	0.0126	0.9874	90.45
11.5	10,301,948	178,228	0.0173	0.9827	89.31
12.5	9,583,365	100,794	0.0105	0.9895	87.76
13.5	9,261,854	304,503	0.0329	0.9671	86.84
14.5	8,763,494	169,683	0.0194	0.9806	83.99
15.5	8,111,796	155,507	0.0192	0.9808	82.36
16.5	7,759,981	113,857	0.0147	0.9853	80.78
17.5	7,353,947	118,382	0.0161	0.9839	79.60
18.5	7,079,057	151,728	0.0214	0.9786	78.31
19.5	6,814,403	148,002	0.0217	0.9783	76.64
20.5	6,425,753	120,457	0.0187	0.9813	74.97
21.5	6,045,353	112,553	0.0186	0.9814	73.57
22.5	5,707,676	55,741	0.0098	0.9902	72.20
23.5	5,229,638	114,415	0.0219	0.9781	71.49
24.5	4,906,306	80,798	0.0165	0.9835	69.93
25.5	4,590,577	87,466	0.0191	0.9809	68.78
26.5	4,234,772	80,493	0.0190	0.9810	67.47
27.5	3,934,026	67,099	0.0171	0.9829	66.18
28.5	3,736,261	75,085	0.0201	0.9799	65.05
29.5	3,393,002	44,327	0.0131	0.9869	63.75
30.5	3,199,719	48,261	0.0151	0.9849	62.91
31.5	3,058,106	49,432	0.0162	0.9838	61.97
32.5	2,944,318	52,965	0.0180	0.9820	60.96
33.5	2,831,450	46,357	0.0164	0.9836	59.87
34.5	2,702,481	37,191	0.0138	0.9862	58.89
35.5	2,588,208	71,171	0.0275	0.9725	58.08
36.5	2,440,557	38,567	0.0158	0.9842	56.48
37.5	2,289,818	53,438	0.0233	0.9767	55.59
38.5	2,127,678	32,667	0.0154	0.9846	54.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,967,296	17,651	0.0090	0.9910	53.46
40.5	1,768,711	41,367	0.0234	0.9766	52.98
41.5	1,681,020	18,786	0.0112	0.9888	51.74
42.5	1,574,144	24,924	0.0158	0.9842	51.16
43.5	1,499,350	15,820	0.0106	0.9894	50.35
44.5	1,423,575	15,033	0.0106	0.9894	49.82
45.5	1,327,140	17,771	0.0134	0.9866	49.29
46.5	1,251,449	21,137	0.0169	0.9831	48.63
47.5	1,130,645	7,426	0.0066	0.9934	47.81
48.5	1,023,473	26,366	0.0258	0.9742	47.50
49.5	890,514	6,835	0.0077	0.9923	46.27
50.5	769,734	2,218	0.0029	0.9971	45.92
51.5	677,333	15,071	0.0223	0.9777	45.79
52.5	598,368	3,306	0.0055	0.9945	44.77
53.5	533,109	2,759	0.0052	0.9948	44.52
54.5	469,817	3,303	0.0070	0.9930	44.29
55.5	408,923	15,121	0.0370	0.9630	43.98
56.5	217,330	1,764	0.0081	0.9919	42.35
57.5	175,712	783	0.0045	0.9955	42.01
58.5	126,443	2,716	0.0215	0.9785	41.82
59.5	55,312	1,709	0.0309	0.9691	40.92
60.5	36,222	2,045	0.0565	0.9435	39.66
61.5	19,850	546	0.0275	0.9725	37.42
62.5	17,445	511	0.0293	0.9707	36.39
63.5	16,573	87	0.0053	0.9947	35.32
64.5	15,694	64	0.0041	0.9959	35.14
65.5	15,464	405	0.0262	0.9738	34.99
66.5	14,569	153	0.0105	0.9895	34.08
67.5	12,449	712	0.0572	0.9428	33.72
68.5	11,616	168	0.0145	0.9855	31.79
69.5	10,896	172	0.0158	0.9842	31.33
70.5	7,574	31	0.0040	0.9960	30.84
71.5	6,513	86	0.0132	0.9868	30.71
72.5	5,512	167	0.0303	0.9697	30.31
73.5	4,708	145	0.0308	0.9692	29.39
74.5	4,563	108	0.0237	0.9763	28.48
75.5	4,194	4	0.0010	0.9990	27.81
76.5	3,907		0.0000	1.0000	27.78
77.5	3,250	29	0.0089	0.9911	27.78
78.5	2,758		0.0000	1.0000	27.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,148		0.0000	1.0000	27.53
80.5	1,959		0.0000	1.0000	27.53
81.5	1,754		0.0000	1.0000	27.53
82.5	1,203	69	0.0573	0.9427	27.53
83.5	1,001		0.0000	1.0000	25.95
84.5	1,001		0.0000	1.0000	25.95
85.5	986		0.0000	1.0000	25.95
86.5	986		0.0000	1.0000	25.95
87.5	986		0.0000	1.0000	25.95
88.5	986		0.0000	1.0000	25.95
89.5	986		0.0000	1.0000	25.95
90.5	986		0.0000	1.0000	25.95
91.5	900		0.0000	1.0000	25.95
92.5	900		0.0000	1.0000	25.95
93.5	900		0.0000	1.0000	25.95
94.5	900		0.0000	1.0000	25.95
95.5	900		0.0000	1.0000	25.95
96.5	900	18	0.0198	0.9802	25.95
97.5	795		0.0000	1.0000	25.44
98.5	795		0.0000	1.0000	25.44
99.5	757		0.0000	1.0000	25.44
100.5	757		0.0000	1.0000	25.44
101.5	757		0.0000	1.0000	25.44
102.5	757		0.0000	1.0000	25.44
103.5	757		0.0000	1.0000	25.44
104.5	757		0.0000	1.0000	25.44
105.5	757		0.0000	1.0000	25.44
106.5	757		0.0000	1.0000	25.44
107.5	757		0.0000	1.0000	25.44
108.5	757		0.0000	1.0000	25.44
109.5	757		0.0000	1.0000	25.44
110.5	757		0.0000	1.0000	25.44
111.5	757		0.0000	1.0000	25.44
112.5	757		0.0000	1.0000	25.44
113.5	757		0.0000	1.0000	25.44
114.5	757		0.0000	1.0000	25.44
115.5	757		0.0000	1.0000	25.44
116.5	757		0.0000	1.0000	25.44
117.5					25.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2011

EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,224,953		0.0000	1.0000	100.00
0.5	14,643,955	39,064	0.0027	0.9973	100.00
1.5	13,208,746	84,608	0.0064	0.9936	99.73
2.5	12,726,814	57,432	0.0045	0.9955	99.09
3.5	11,505,790	137,940	0.0120	0.9880	98.65
4.5	10,981,736	101,605	0.0093	0.9907	97.46
5.5	10,404,294	185,263	0.0178	0.9822	96.56
6.5	10,119,183	65,012	0.0064	0.9936	94.84
7.5	9,854,630	75,498	0.0077	0.9923	94.23
8.5	9,413,423	110,752	0.0118	0.9882	93.51
9.5	8,967,140	51,246	0.0057	0.9943	92.41
10.5	8,797,788	112,472	0.0128	0.9872	91.88
11.5	7,811,311	121,837	0.0156	0.9844	90.71
12.5	7,292,887	50,491	0.0069	0.9931	89.29
13.5	7,152,550	268,586	0.0376	0.9624	88.68
14.5	6,867,577	131,333	0.0191	0.9809	85.35
15.5	6,455,892	121,738	0.0189	0.9811	83.71
16.5	6,320,814	56,864	0.0090	0.9910	82.14
17.5	6,121,015	87,655	0.0143	0.9857	81.40
18.5	6,081,448	102,521	0.0169	0.9831	80.23
19.5	5,948,514	121,012	0.0203	0.9797	78.88
20.5	5,661,521	95,104	0.0168	0.9832	77.27
21.5	5,528,315	95,086	0.0172	0.9828	75.98
22.5	5,260,458	42,127	0.0080	0.9920	74.67
23.5	4,877,463	101,834	0.0209	0.9791	74.07
24.5	4,683,900	69,359	0.0148	0.9852	72.52
25.5	4,398,507	76,151	0.0173	0.9827	71.45
26.5	4,076,224	71,565	0.0176	0.9824	70.21
27.5	3,792,184	57,476	0.0152	0.9848	68.98
28.5	3,605,197	62,726	0.0174	0.9826	67.94
29.5	3,274,364	36,949	0.0113	0.9887	66.75
30.5	3,090,704	34,395	0.0111	0.9889	66.00
31.5	2,963,122	37,793	0.0128	0.9872	65.27
32.5	2,862,024	40,185	0.0140	0.9860	64.43
33.5	2,762,200	39,743	0.0144	0.9856	63.53
34.5	2,640,628	30,986	0.0117	0.9883	62.61
35.5	2,535,906	67,077	0.0265	0.9735	61.88
36.5	2,393,756	31,573	0.0132	0.9868	60.24
37.5	2,249,348	49,079	0.0218	0.9782	59.45
38.5	2,091,663	28,354	0.0136	0.9864	58.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2011			EXPERIENCE BAND 1977-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,935,383	13,680	0.0071	0.9929	57.36
40.5	1,740,728	37,445	0.0215	0.9785	56.96
41.5	1,656,902	16,835	0.0102	0.9898	55.73
42.5	1,552,704	22,451	0.0145	0.9855	55.17
43.5	1,480,617	12,484	0.0084	0.9916	54.37
44.5	1,407,583	12,991	0.0092	0.9908	53.91
45.5	1,315,025	16,164	0.0123	0.9877	53.41
46.5	1,242,492	19,881	0.0160	0.9840	52.76
47.5	1,123,598	6,275	0.0056	0.9944	51.91
48.5	1,017,930	25,971	0.0255	0.9745	51.62
49.5	885,324	6,732	0.0076	0.9924	50.30
50.5	764,515	1,952	0.0026	0.9974	49.92
51.5	672,365	14,370	0.0214	0.9786	49.79
52.5	593,887	3,046	0.0051	0.9949	48.73
53.5	528,886	2,530	0.0048	0.9952	48.48
54.5	465,950	2,773	0.0060	0.9940	48.25
55.5	405,405	14,887	0.0367	0.9633	47.96
56.5	214,049	1,287	0.0060	0.9940	46.20
57.5	172,709	678	0.0039	0.9961	45.92
58.5	123,399	2,337	0.0189	0.9811	45.74
59.5	52,398	1,128	0.0215	0.9785	44.88
60.5	33,882	1,739	0.0513	0.9487	43.91
61.5	17,830	546	0.0306	0.9694	41.66
62.5	15,528	495	0.0319	0.9681	40.38
63.5	14,629	16	0.0011	0.9989	39.09
64.5	13,860	31	0.0023	0.9977	39.05
65.5	13,566	390	0.0287	0.9713	38.96
66.5	12,701		0.0000	1.0000	37.84
67.5	10,772	236	0.0219	0.9781	37.84
68.5	10,404	168	0.0162	0.9838	37.01
69.5	9,721	134	0.0138	0.9862	36.41
70.5	6,484	15	0.0023	0.9977	35.91
71.5	5,440	70	0.0128	0.9872	35.83
72.5	4,454	152	0.0342	0.9658	35.37
73.5	3,666	145	0.0395	0.9605	34.16
74.5	3,521	108	0.0307	0.9693	32.81
75.5	3,151	4	0.0013	0.9987	31.80
76.5	3,132		0.0000	1.0000	31.76
77.5	2,475	29	0.0117	0.9883	31.76
78.5	1,969		0.0000	1.0000	31.39

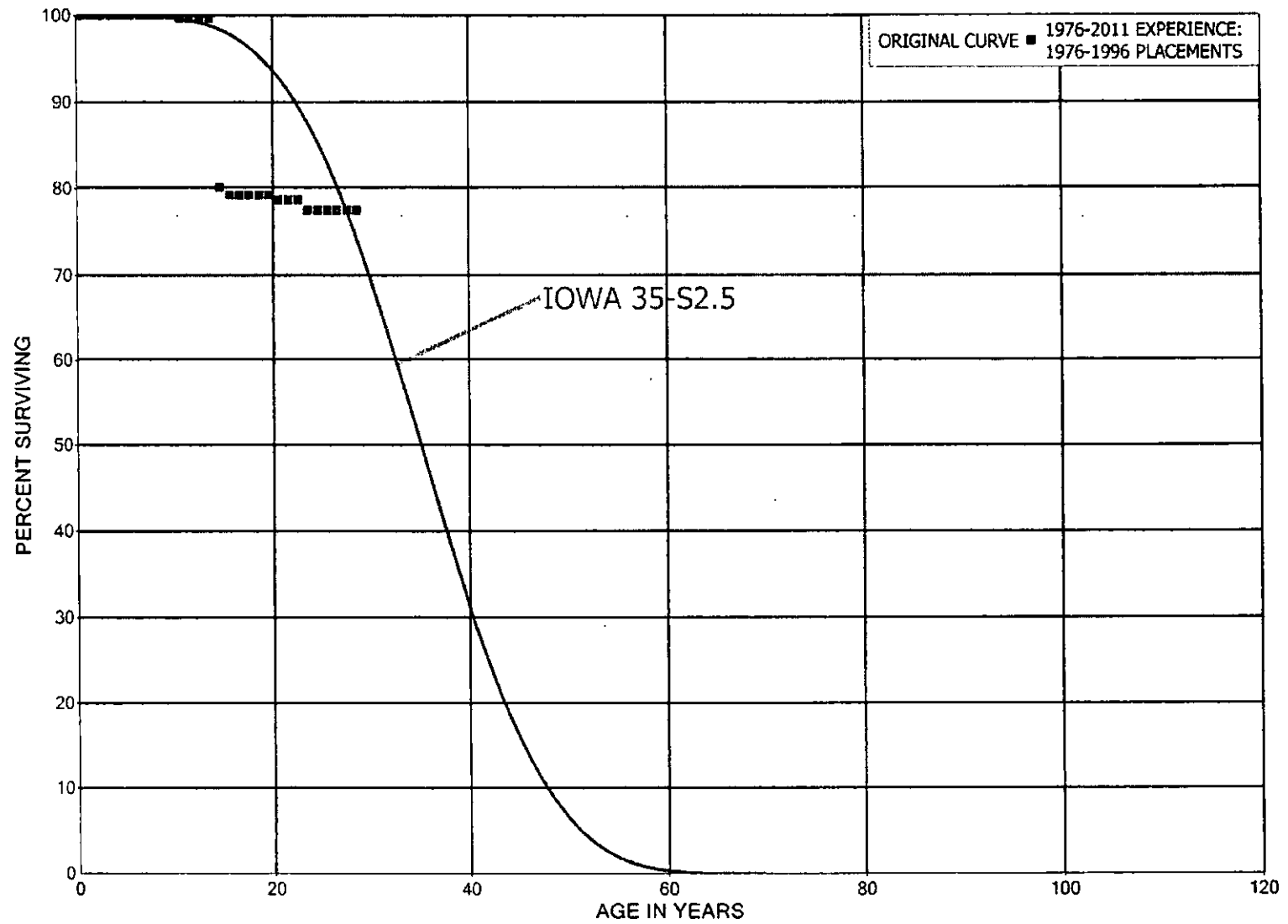
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2011			EXPERIENCE BAND 1977-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,358		0.0000	1.0000	31.39
80.5	1,169		0.0000	1.0000	31.39
81.5	964		0.0000	1.0000	31.39
82.5	1,170	69	0.0589	0.9411	31.39
83.5	968		0.0000	1.0000	29.54
84.5	986		0.0000	1.0000	29.54
85.5	986		0.0000	1.0000	29.54
86.5	986		0.0000	1.0000	29.54
87.5	986		0.0000	1.0000	29.54
88.5	986		0.0000	1.0000	29.54
89.5	986		0.0000	1.0000	29.54
90.5	986		0.0000	1.0000	29.54
91.5	900		0.0000	1.0000	29.54
92.5	900		0.0000	1.0000	29.54
93.5	900		0.0000	1.0000	29.54
94.5	900		0.0000	1.0000	29.54
95.5	900		0.0000	1.0000	29.54
96.5	900	18	0.0198	0.9802	29.54
97.5	795		0.0000	1.0000	28.95
98.5	795		0.0000	1.0000	28.95
99.5	757		0.0000	1.0000	28.95
100.5	757		0.0000	1.0000	28.95
101.5	757		0.0000	1.0000	28.95
102.5	757		0.0000	1.0000	28.95
103.5	757		0.0000	1.0000	28.95
104.5	757		0.0000	1.0000	28.95
105.5	757		0.0000	1.0000	28.95
106.5	757		0.0000	1.0000	28.95
107.5	757		0.0000	1.0000	28.95
108.5	757		0.0000	1.0000	28.95
109.5	757		0.0000	1.0000	28.95
110.5	757		0.0000	1.0000	28.95
111.5	757		0.0000	1.0000	28.95
112.5	757		0.0000	1.0000	28.95
113.5	757		0.0000	1.0000	28.95
114.5	757		0.0000	1.0000	28.95
115.5	757		0.0000	1.0000	28.95
116.5	757		0.0000	1.0000	28.95
117.5					28.95

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-76

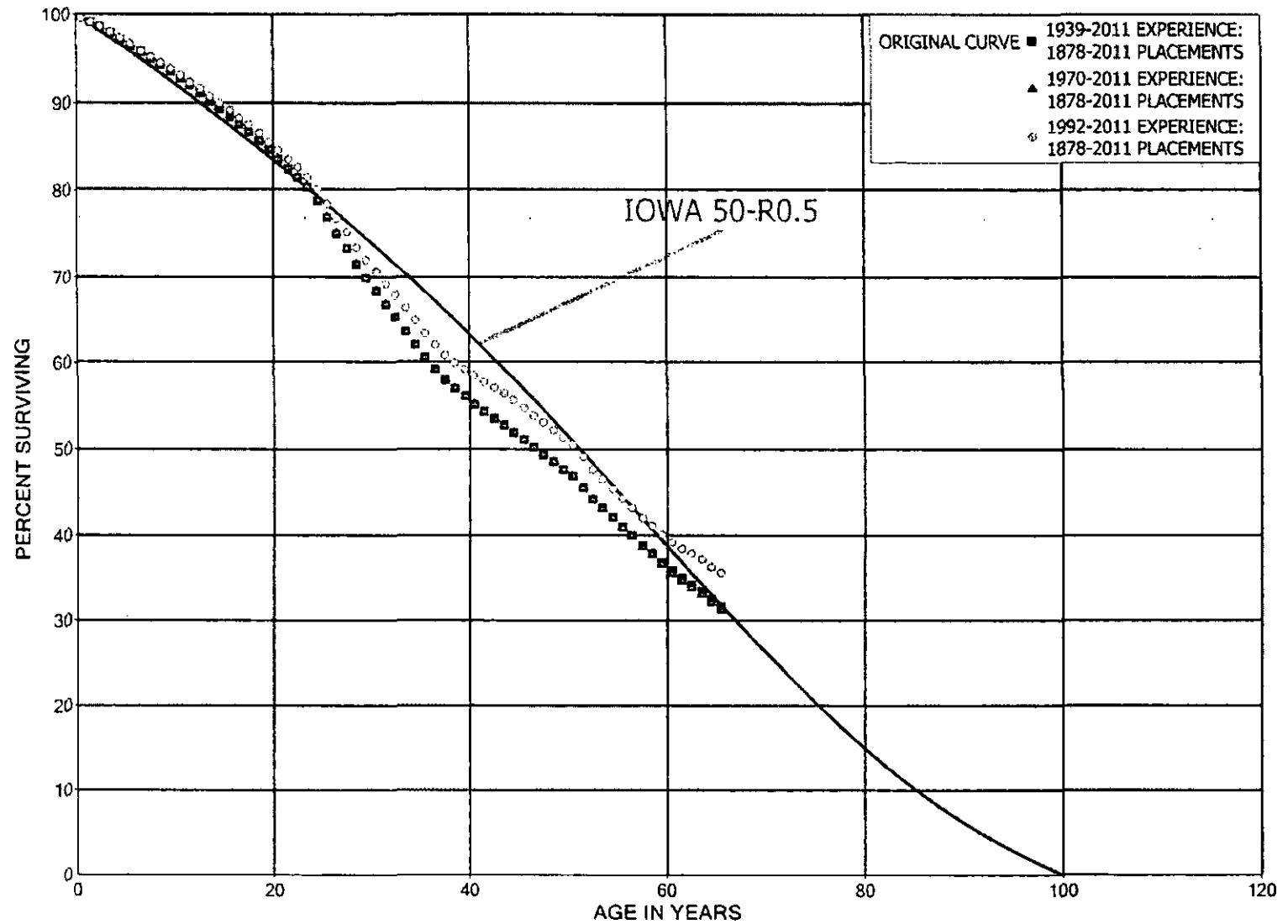
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996			EXPERIENCE BAND 1976-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,617		0.0000	1.0000	100.00
0.5	196,617		0.0000	1.0000	100.00
1.5	196,617		0.0000	1.0000	100.00
2.5	196,617		0.0000	1.0000	100.00
3.5	196,617		0.0000	1.0000	100.00
4.5	196,617		0.0000	1.0000	100.00
5.5	196,617		0.0000	1.0000	100.00
6.5	196,617		0.0000	1.0000	100.00
7.5	196,617		0.0000	1.0000	100.00
8.5	196,617		0.0000	1.0000	100.00
9.5	196,617	677	0.0034	0.9966	100.00
10.5	195,940		0.0000	1.0000	99.66
11.5	195,940		0.0000	1.0000	99.66
12.5	195,940		0.0000	1.0000	99.66
13.5	195,940	38,531	0.1966	0.8034	99.66
14.5	157,409	1,830	0.0116	0.9884	80.06
15.5	107,503		0.0000	1.0000	79.13
16.5	107,503		0.0000	1.0000	79.13
17.5	107,503		0.0000	1.0000	79.13
18.5	107,503		0.0000	1.0000	79.13
19.5	107,503	744	0.0069	0.9931	79.13
20.5	106,758		0.0000	1.0000	78.58
21.5	106,758		0.0000	1.0000	78.58
22.5	71,734	1,041	0.0145	0.9855	78.58
23.5	52,977		0.0000	1.0000	77.44
24.5	39,077		0.0000	1.0000	77.44
25.5	39,077		0.0000	1.0000	77.44
26.5	39,077		0.0000	1.0000	77.44
27.5	33,104		0.0000	1.0000	77.44
28.5	591		0.0000	1.0000	77.44
29.5	591		0.0000	1.0000	77.44
30.5	591		0.0000	1.0000	77.44
31.5	591		0.0000	1.0000	77.44
32.5	591		0.0000	1.0000	77.44
33.5	591		0.0000	1.0000	77.44
34.5	591		0.0000	1.0000	77.44
35.5					77.44

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	331,832,974	1,104,100	0.0033	0.9967	100.00
0.5	306,910,638	2,012,099	0.0066	0.9934	99.67
1.5	288,272,576	1,521,856	0.0053	0.9947	99.01
2.5	271,846,932	1,942,571	0.0071	0.9929	98.49
3.5	253,807,230	1,761,873	0.0069	0.9931	97.79
4.5	238,245,760	1,691,377	0.0071	0.9929	97.11
5.5	226,473,524	1,689,667	0.0075	0.9925	96.42
6.5	214,454,086	1,555,261	0.0073	0.9927	95.70
7.5	203,617,816	1,519,675	0.0075	0.9925	95.01
8.5	195,489,806	1,598,280	0.0082	0.9918	94.30
9.5	187,083,322	1,645,070	0.0088	0.9912	93.53
10.5	177,669,721	1,495,792	0.0084	0.9916	92.70
11.5	167,916,298	1,518,586	0.0090	0.9910	91.92
12.5	158,276,356	1,584,656	0.0100	0.9900	91.09
13.5	148,887,613	1,432,396	0.0096	0.9904	90.18
14.5	140,080,039	1,379,207	0.0098	0.9902	89.31
15.5	131,763,282	1,372,814	0.0104	0.9896	88.43
16.5	122,942,805	1,207,483	0.0098	0.9902	87.51
17.5	113,986,259	1,366,242	0.0120	0.9880	86.65
18.5	106,109,723	1,287,140	0.0121	0.9879	85.61
19.5	98,579,307	1,232,731	0.0125	0.9875	84.57
20.5	91,804,978	1,219,674	0.0133	0.9867	83.52
21.5	84,624,631	1,044,369	0.0123	0.9877	82.41
22.5	77,901,590	1,104,257	0.0142	0.9858	81.39
23.5	70,869,104	1,371,600	0.0194	0.9806	80.24
24.5	64,522,845	1,511,590	0.0234	0.9766	78.68
25.5	58,677,952	1,407,706	0.0240	0.9760	76.84
26.5	53,361,932	1,244,317	0.0233	0.9767	75.00
27.5	48,563,979	1,198,442	0.0247	0.9753	73.25
28.5	44,297,746	1,023,544	0.0231	0.9769	71.44
29.5	39,947,914	865,477	0.0217	0.9783	69.79
30.5	35,181,830	781,238	0.0222	0.9778	68.28
31.5	30,489,533	686,563	0.0225	0.9775	66.76
32.5	27,085,645	691,037	0.0255	0.9745	65.26
33.5	24,354,868	574,425	0.0236	0.9764	63.59
34.5	20,793,884	505,466	0.0243	0.9757	62.09
35.5	19,004,316	431,125	0.0227	0.9773	60.58
36.5	17,902,218	368,920	0.0206	0.9794	59.21
37.5	17,313,171	293,196	0.0169	0.9831	57.99
38.5	16,472,820	271,468	0.0165	0.9835	57.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,483,761	263,572	0.0170	0.9830	56.07
40.5	14,456,310	216,577	0.0150	0.9850	55.11
41.5	13,447,383	196,316	0.0146	0.9854	54.29
42.5	12,401,696	187,125	0.0151	0.9849	53.50
43.5	11,101,728	173,119	0.0156	0.9844	52.69
44.5	9,909,069	161,066	0.0163	0.9837	51.87
45.5	8,718,479	145,006	0.0166	0.9834	51.02
46.5	7,776,150	132,110	0.0170	0.9830	50.18
47.5	6,868,001	111,514	0.0162	0.9838	49.32
48.5	6,030,036	114,659	0.0190	0.9810	48.52
49.5	5,278,927	89,769	0.0170	0.9830	47.60
50.5	4,549,757	125,643	0.0276	0.9724	46.79
51.5	3,893,118	109,538	0.0281	0.9719	45.50
52.5	3,196,488	78,452	0.0245	0.9755	44.22
53.5	2,739,943	67,150	0.0245	0.9755	43.13
54.5	2,372,226	61,455	0.0259	0.9741	42.08
55.5	1,999,072	52,250	0.0261	0.9739	40.99
56.5	1,683,749	47,984	0.0285	0.9715	39.91
57.5	1,459,363	36,697	0.0251	0.9749	38.78
58.5	1,307,893	34,792	0.0266	0.9734	37.80
59.5	1,151,633	29,454	0.0256	0.9744	36.80
60.5	1,011,832	24,547	0.0243	0.9757	35.85
61.5	897,432	21,022	0.0234	0.9766	34.98
62.5	808,300	19,373	0.0240	0.9760	34.17
63.5	742,453	18,550	0.0250	0.9750	33.35
64.5	688,134	18,100	0.0263	0.9737	32.51
65.5	651,471	17,957	0.0276	0.9724	31.66
66.5	626,797	16,306	0.0260	0.9740	30.79
67.5	603,796	16,039	0.0266	0.9734	29.98
68.5	579,843	14,253	0.0246	0.9754	29.19
69.5	546,974	15,623	0.0286	0.9714	28.47
70.5	510,191	13,918	0.0273	0.9727	27.66
71.5	478,034	13,176	0.0276	0.9724	26.90
72.5	445,210	13,899	0.0312	0.9688	26.16
73.5	419,553	12,268	0.0292	0.9708	25.34
74.5	400,113	12,292	0.0307	0.9693	24.60
75.5	382,194	12,551	0.0328	0.9672	23.85
76.5	366,178	11,791	0.0322	0.9678	23.06
77.5	350,506	13,026	0.0372	0.9628	22.32
78.5	333,360	11,591	0.0348	0.9652	21.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	318,931	11,178	0.0350	0.9650	20.75
80.5	303,525	10,733	0.0354	0.9646	20.02
81.5	285,788	11,482	0.0402	0.9598	19.31
82.5	263,872	9,421	0.0357	0.9643	18.53
83.5	243,929	9,168	0.0376	0.9624	17.87
84.5	224,721	9,394	0.0418	0.9582	17.20
85.5	205,127	7,931	0.0387	0.9613	16.48
86.5	186,670	8,088	0.0433	0.9567	15.84
87.5	173,007	7,206	0.0416	0.9584	15.16
88.5	160,066	5,509	0.0344	0.9656	14.53
89.5	151,487	5,412	0.0357	0.9643	14.03
90.5	144,757	5,883	0.0406	0.9594	13.53
91.5	137,000	4,297	0.0314	0.9686	12.98
92.5	130,772	3,974	0.0304	0.9696	12.57
93.5	125,724	3,494	0.0278	0.9722	12.19
94.5	120,902	3,610	0.0299	0.9701	11.85
95.5	115,242	3,546	0.0308	0.9692	11.49
96.5	108,650	3,240	0.0298	0.9702	11.14
97.5	102,996	3,320	0.0322	0.9678	10.81
98.5	97,255	2,737	0.0281	0.9719	10.46
99.5	92,612	2,552	0.0276	0.9724	10.17
100.5	87,960	2,852	0.0324	0.9676	9.89
101.5	82,282	2,670	0.0324	0.9676	9.57
102.5	77,130	4,321	0.0560	0.9440	9.25
103.5	69,411	4,266	0.0615	0.9385	8.74
104.5	62,316	3,764	0.0604	0.9396	8.20
105.5	56,621	1,439	0.0254	0.9746	7.70
106.5	53,100	1,361	0.0256	0.9744	7.51
107.5	49,070	1,068	0.0218	0.9782	7.32
108.5	46,034	594	0.0129	0.9871	7.16
109.5	41,624	738	0.0177	0.9823	7.06
110.5	39,725	358	0.0090	0.9910	6.94
111.5	33,582	436	0.0130	0.9870	6.88
112.5	31,404	1,008	0.0321	0.9679	6.79
113.5	28,581	845	0.0296	0.9704	6.57
114.5	27,291	1,079	0.0395	0.9605	6.38
115.5	25,663	228	0.0089	0.9911	6.12
116.5	25,067	587	0.0234	0.9766	6.07
117.5	23,541	1,262	0.0536	0.9464	5.93
118.5	21,797	756	0.0347	0.9653	5.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1939-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	20,100	391	0.0195	0.9805	5.41	
120.5	19,442	683	0.0351	0.9649	5.31	
121.5	14,820	1,682	0.1135	0.8865	5.12	
122.5	12,239	103	0.0084	0.9916	4.54	
123.5	11,299	242	0.0215	0.9785	4.50	
124.5	4,994		0.0000	1.0000	4.41	
125.5	4,013		0.0000	1.0000	4.41	
126.5	1,735		0.0000	1.0000	4.41	
127.5	1,511		0.0000	1.0000	4.41	
128.5	135		0.0000	1.0000	4.41	
129.5	135		0.0000	1.0000	4.41	
130.5	129		0.0000	1.0000	4.41	
131.5	14		0.0000	1.0000	4.41	
132.5	11		0.0000	1.0000	4.41	
133.5					4.41	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1970-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	313,351,063	1,093,188	0.0035	0.9965	100.00
0.5	289,319,097	1,780,936	0.0062	0.9938	99.65
1.5	271,986,518	1,411,101	0.0052	0.9948	99.04
2.5	256,570,878	1,834,770	0.0072	0.9928	98.52
3.5	239,790,730	1,653,504	0.0069	0.9931	97.82
4.5	225,387,242	1,588,453	0.0070	0.9930	97.14
5.5	214,932,208	1,606,445	0.0075	0.9925	96.46
6.5	204,159,796	1,476,309	0.0072	0.9928	95.74
7.5	194,353,309	1,440,607	0.0074	0.9926	95.05
8.5	187,203,310	1,515,157	0.0081	0.9919	94.34
9.5	179,641,455	1,570,279	0.0087	0.9913	93.58
10.5	171,296,556	1,413,142	0.0082	0.9918	92.76
11.5	162,374,899	1,444,147	0.0089	0.9911	92.00
12.5	153,471,093	1,521,678	0.0099	0.9901	91.18
13.5	144,857,887	1,382,199	0.0095	0.9905	90.27
14.5	136,721,211	1,335,210	0.0098	0.9902	89.41
15.5	128,904,734	1,331,816	0.0103	0.9897	88.54
16.5	120,479,354	1,171,198	0.0097	0.9903	87.62
17.5	111,912,914	1,336,875	0.0119	0.9881	86.77
18.5	104,341,482	1,260,441	0.0121	0.9879	85.74
19.5	97,117,836	1,211,279	0.0125	0.9875	84.70
20.5	90,546,289	1,200,149	0.0133	0.9867	83.64
21.5	83,503,756	1,027,603	0.0123	0.9877	82.53
22.5	76,899,450	1,088,128	0.0142	0.9858	81.52
23.5	69,933,856	1,354,843	0.0194	0.9806	80.37
24.5	63,606,880	1,497,145	0.0235	0.9765	78.81
25.5	57,781,716	1,392,476	0.0241	0.9759	76.95
26.5	52,478,614	1,229,943	0.0234	0.9766	75.10
27.5	47,723,293	1,184,711	0.0248	0.9752	73.34
28.5	43,512,768	1,007,178	0.0231	0.9769	71.52
29.5	39,220,362	854,215	0.0218	0.9782	69.86
30.5	34,494,621	770,233	0.0223	0.9777	68.34
31.5	29,827,593	674,158	0.0226	0.9774	66.82
32.5	26,444,351	681,284	0.0258	0.9742	65.31
33.5	23,721,537	563,413	0.0238	0.9762	63.62
34.5	20,160,886	493,935	0.0245	0.9755	62.11
35.5	18,377,744	419,470	0.0228	0.9772	60.59
36.5	17,250,852	356,278	0.0207	0.9793	59.21
37.5	16,595,988	277,636	0.0167	0.9833	57.98
38.5	15,756,838	258,330	0.0164	0.9836	57.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,798,019	251,842	0.0170	0.9830	56.08
40.5	13,814,492	203,532	0.0147	0.9853	55.13
41.5	12,838,324	185,465	0.0144	0.9856	54.31
42.5	11,854,029	177,992	0.0150	0.9850	53.53
43.5	10,601,593	165,652	0.0156	0.9844	52.72
44.5	9,435,362	153,122	0.0162	0.9838	51.90
45.5	8,269,666	137,273	0.0166	0.9834	51.06
46.5	7,346,651	124,713	0.0170	0.9830	50.21
47.5	6,453,658	104,465	0.0162	0.9838	49.36
48.5	5,597,477	107,902	0.0193	0.9807	48.56
49.5	4,852,542	81,784	0.0169	0.9831	47.62
50.5	4,129,554	118,219	0.0286	0.9714	46.82
51.5	3,450,109	101,870	0.0295	0.9705	45.48
52.5	2,753,641	70,197	0.0255	0.9745	44.14
53.5	2,288,798	58,265	0.0255	0.9745	43.01
54.5	1,936,349	50,793	0.0262	0.9738	41.92
55.5	1,572,005	40,648	0.0259	0.9741	40.82
56.5	1,277,478	38,695	0.0303	0.9697	39.76
57.5	1,069,981	27,544	0.0257	0.9743	38.56
58.5	934,109	26,845	0.0287	0.9713	37.57
59.5	795,405	22,641	0.0285	0.9715	36.49
60.5	672,103	17,003	0.0253	0.9747	35.45
61.5	579,072	13,490	0.0233	0.9767	34.55
62.5	509,258	12,701	0.0249	0.9751	33.75
63.5	457,411	12,547	0.0274	0.9726	32.90
64.5	418,389	11,835	0.0283	0.9717	32.00
65.5	400,975	12,002	0.0299	0.9701	31.10
66.5	391,471	10,966	0.0280	0.9720	30.17
67.5	394,097	11,358	0.0288	0.9712	29.32
68.5	396,859	9,508	0.0240	0.9760	28.48
69.5	390,135	11,521	0.0295	0.9705	27.79
70.5	366,810	9,974	0.0272	0.9728	26.97
71.5	347,217	9,736	0.0280	0.9720	26.24
72.5	322,745	10,640	0.0330	0.9670	25.50
73.5	303,657	9,601	0.0316	0.9684	24.66
74.5	289,171	9,386	0.0325	0.9675	23.88
75.5	279,932	9,910	0.0354	0.9646	23.11
76.5	268,550	9,066	0.0338	0.9662	22.29
77.5	260,522	9,562	0.0367	0.9633	21.54
78.5	248,734	9,335	0.0375	0.9625	20.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	253,597	9,887	0.0390	0.9610	19.97
80.5	243,679	9,505	0.0390	0.9610	19.19
81.5	231,786	10,174	0.0439	0.9561	18.44
82.5	231,935	8,208	0.0354	0.9646	17.63
83.5	220,088	8,257	0.0375	0.9625	17.01
84.5	214,926	8,783	0.0409	0.9591	16.37
85.5	197,707	7,697	0.0389	0.9611	15.70
86.5	185,926	8,085	0.0435	0.9565	15.09
87.5	172,266	7,206	0.0418	0.9582	14.43
88.5	159,337	5,505	0.0345	0.9655	13.83
89.5	151,428	5,412	0.0357	0.9643	13.35
90.5	144,705	5,879	0.0406	0.9594	12.87
91.5	137,000	4,297	0.0314	0.9686	12.35
92.5	130,772	3,974	0.0304	0.9696	11.96
93.5	125,724	3,494	0.0278	0.9722	11.60
94.5	120,902	3,610	0.0299	0.9701	11.28
95.5	115,242	3,546	0.0308	0.9692	10.94
96.5	108,650	3,240	0.0298	0.9702	10.60
97.5	102,996	3,320	0.0322	0.9678	10.29
98.5	97,255	2,737	0.0281	0.9719	9.96
99.5	92,612	2,552	0.0276	0.9724	9.68
100.5	87,960	2,852	0.0324	0.9676	9.41
101.5	82,282	2,670	0.0324	0.9676	9.10
102.5	77,130	4,321	0.0560	0.9440	8.81
103.5	69,411	4,266	0.0615	0.9385	8.32
104.5	62,316	3,764	0.0604	0.9396	7.80
105.5	56,621	1,439	0.0254	0.9746	7.33
106.5	53,100	1,361	0.0256	0.9744	7.15
107.5	49,070	1,068	0.0218	0.9782	6.96
108.5	46,034	594	0.0129	0.9871	6.81
109.5	41,624	738	0.0177	0.9823	6.72
110.5	39,725	358	0.0090	0.9910	6.61
111.5	33,582	436	0.0130	0.9870	6.55
112.5	31,404	1,008	0.0321	0.9679	6.46
113.5	28,581	845	0.0296	0.9704	6.25
114.5	27,291	1,079	0.0395	0.9605	6.07
115.5	25,663	228	0.0089	0.9911	5.83
116.5	25,067	587	0.0234	0.9766	5.78
117.5	23,541	1,262	0.0536	0.9464	5.64
118.5	21,797	756	0.0347	0.9653	5.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	20,100	391	0.0195	0.9805	5.15
120.5	19,442	683	0.0351	0.9649	5.05
121.5	14,820	1,682	0.1135	0.8865	4.88
122.5	12,239	103	0.0084	0.9916	4.32
123.5	11,299	242	0.0215	0.9785	4.29
124.5	4,994		0.0000	1.0000	4.19
125.5	4,013		0.0000	1.0000	4.19
126.5	1,735		0.0000	1.0000	4.19
127.5	1,511		0.0000	1.0000	4.19
128.5	135		0.0000	1.0000	4.19
129.5	135		0.0000	1.0000	4.19
130.5	129		0.0000	1.0000	4.19
131.5	14		0.0000	1.0000	4.19
132.5	11		0.0000	1.0000	4.19
133.5					4.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1992-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,944,482	1,086,755	0.0049	0.9951	100.00
0.5	202,816,064	927,584	0.0046	0.9954	99.51
1.5	191,634,596	894,992	0.0047	0.9953	99.06
2.5	181,916,646	1,270,630	0.0070	0.9930	98.59
3.5	171,134,439	1,144,296	0.0067	0.9933	97.90
4.5	161,674,390	1,111,389	0.0069	0.9931	97.25
5.5	155,404,294	1,130,691	0.0073	0.9927	96.58
6.5	148,503,157	1,012,740	0.0068	0.9932	95.88
7.5	142,571,085	1,001,739	0.0070	0.9930	95.22
8.5	138,634,072	1,077,098	0.0078	0.9922	94.56
9.5	134,679,177	1,133,498	0.0084	0.9916	93.82
10.5	130,532,527	1,016,821	0.0078	0.9922	93.03
11.5	126,195,496	1,016,467	0.0081	0.9919	92.31
12.5	120,513,092	1,112,846	0.0092	0.9908	91.56
13.5	114,091,340	1,002,905	0.0088	0.9912	90.72
14.5	109,342,517	946,748	0.0087	0.9913	89.92
15.5	103,124,353	961,334	0.0093	0.9907	89.14
16.5	95,936,099	847,136	0.0088	0.9912	88.31
17.5	88,422,483	998,025	0.0113	0.9887	87.53
18.5	81,947,792	933,689	0.0114	0.9886	86.54
19.5	76,217,975	870,624	0.0114	0.9886	85.56
20.5	71,301,191	890,102	0.0125	0.9875	84.58
21.5	65,736,663	744,110	0.0113	0.9887	83.52
22.5	60,598,659	813,918	0.0134	0.9866	82.58
23.5	55,223,901	934,807	0.0169	0.9831	81.47
24.5	50,553,870	1,040,973	0.0206	0.9794	80.09
25.5	46,392,987	992,217	0.0214	0.9786	78.44
26.5	42,457,103	856,656	0.0202	0.9798	76.76
27.5	39,044,782	919,676	0.0236	0.9764	75.21
28.5	35,973,863	730,546	0.0203	0.9797	73.44
29.5	32,702,506	604,202	0.0185	0.9815	71.95
30.5	28,952,711	586,597	0.0203	0.9797	70.62
31.5	25,189,313	491,443	0.0195	0.9805	69.19
32.5	22,745,616	491,029	0.0216	0.9784	67.84
33.5	20,753,555	463,544	0.0223	0.9777	66.38
34.5	17,685,457	411,959	0.0233	0.9767	64.89
35.5	16,403,624	354,601	0.0216	0.9784	63.38
36.5	15,685,015	299,254	0.0191	0.9809	62.01
37.5	15,326,223	228,815	0.0149	0.9851	60.83
38.5	14,649,943	178,239	0.0122	0.9878	59.92

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1992-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,881,195	173,728	0.0125	0.9875	59.19
40.5	13,059,313	154,785	0.0119	0.9881	58.45
41.5	12,201,548	146,550	0.0120	0.9880	57.76
42.5	11,283,617	130,667	0.0116	0.9884	57.06
43.5	10,096,437	143,118	0.0142	0.9858	56.40
44.5	8,969,619	139,356	0.0155	0.9845	55.60
45.5	7,821,500	123,146	0.0157	0.9843	54.74
46.5	6,903,849	110,936	0.0161	0.9839	53.88
47.5	6,023,015	89,576	0.0149	0.9851	53.01
48.5	5,185,835	93,464	0.0180	0.9820	52.22
49.5	4,469,878	67,716	0.0151	0.9849	51.28
50.5	3,780,661	106,491	0.0282	0.9718	50.51
51.5	3,134,041	91,659	0.0292	0.9708	49.08
52.5	2,466,586	59,263	0.0240	0.9760	47.65
53.5	2,020,282	48,952	0.0242	0.9758	46.50
54.5	1,677,086	41,864	0.0250	0.9750	45.38
55.5	1,318,841	31,222	0.0237	0.9763	44.24
56.5	1,029,294	30,013	0.0292	0.9708	43.20
57.5	828,610	17,863	0.0216	0.9784	41.94
58.5	701,086	15,596	0.0222	0.9778	41.03
59.5	567,779	12,941	0.0228	0.9772	40.12
60.5	450,751	8,822	0.0196	0.9804	39.21
61.5	363,037	5,767	0.0159	0.9841	38.44
62.5	306,221	5,580	0.0182	0.9818	37.83
63.5	271,563	6,011	0.0221	0.9779	37.14
64.5	244,088	4,867	0.0199	0.9801	36.32
65.5	236,209	5,677	0.0240	0.9760	35.59
66.5	237,713	5,331	0.0224	0.9776	34.74
67.5	233,862	5,722	0.0245	0.9755	33.96
68.5	228,596	3,289	0.0144	0.9856	33.13
69.5	211,462	3,774	0.0178	0.9822	32.65
70.5	189,741	2,406	0.0127	0.9873	32.07
71.5	172,258	2,277	0.0132	0.9868	31.66
72.5	153,993	2,294	0.0149	0.9851	31.24
73.5	141,542	1,866	0.0132	0.9868	30.78
74.5	134,382	2,077	0.0155	0.9845	30.37
75.5	129,824	2,371	0.0183	0.9817	29.90
76.5	128,367	2,887	0.0225	0.9775	29.36
77.5	125,520	2,696	0.0215	0.9785	28.70
78.5	122,344	3,190	0.0261	0.9739	28.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011

EXPERIENCE BAND 1992-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	119,649	2,887	0.0241	0.9759	27.35
80.5	115,759	3,331	0.0288	0.9712	26.69
81.5	109,797	3,250	0.0296	0.9704	25.92
82.5	100,211	2,894	0.0289	0.9711	25.15
83.5	92,256	2,621	0.0284	0.9716	24.43
84.5	84,138	2,489	0.0296	0.9704	23.73
85.5	74,499	1,630	0.0219	0.9781	23.03
86.5	65,608	1,442	0.0220	0.9780	22.53
87.5	62,919	1,586	0.0252	0.9748	22.03
88.5	58,793	1,402	0.0238	0.9762	21.48
89.5	60,246	1,298	0.0216	0.9784	20.96
90.5	64,058	1,348	0.0210	0.9790	20.51
91.5	67,804	1,553	0.0229	0.9771	20.08
92.5	66,877	1,266	0.0189	0.9811	19.62
93.5	67,209	1,342	0.0200	0.9800	19.25
94.5	66,200	1,122	0.0169	0.9831	18.86
95.5	64,201	1,292	0.0201	0.9799	18.54
96.5	60,946	1,290	0.0212	0.9788	18.17
97.5	58,893	1,420	0.0241	0.9759	17.79
98.5	55,597	1,051	0.0189	0.9811	17.36
99.5	54,348	701	0.0129	0.9871	17.03
100.5	52,228	830	0.0159	0.9841	16.81
101.5	54,792	1,326	0.0242	0.9758	16.54
102.5	52,265	2,660	0.0509	0.9491	16.14
103.5	47,900	2,713	0.0566	0.9434	15.32
104.5	50,642	3,012	0.0595	0.9405	14.45
105.5	47,289	1,069	0.0226	0.9774	13.59
106.5	49,871	1,110	0.0223	0.9777	13.29
107.5	46,370	857	0.0185	0.9815	12.99
108.5	45,792	575	0.0126	0.9874	12.75
109.5	41,400	727	0.0176	0.9824	12.59
110.5	39,519	358	0.0091	0.9909	12.37
111.5	33,557	436	0.0130	0.9870	12.26
112.5	31,383	1,004	0.0320	0.9680	12.10
113.5	28,581	845	0.0296	0.9704	11.71
114.5	27,291	1,079	0.0395	0.9605	11.36
115.5	25,663	228	0.0089	0.9911	10.92
116.5	25,067	587	0.0234	0.9766	10.82
117.5	23,541	1,262	0.0536	0.9464	10.57
118.5	21,797	756	0.0347	0.9653	10.00

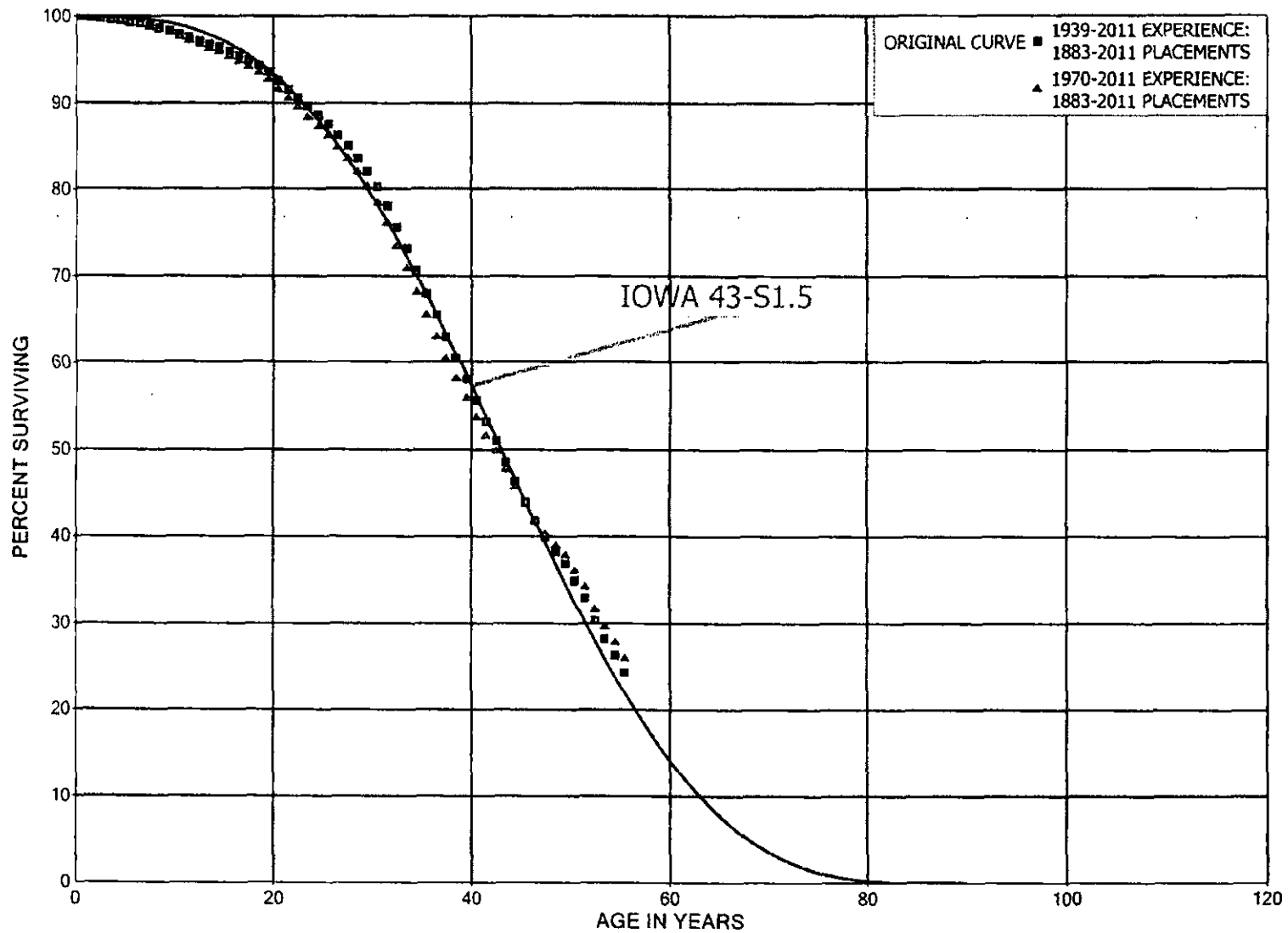
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	20,100	391	0.0195	0.9805	9.65	
120.5	19,442	683	0.0351	0.9649	9.46	
121.5	14,820	1,682	0.1135	0.8865	9.13	
122.5	12,239	103	0.0084	0.9916	8.09	
123.5	11,299	242	0.0215	0.9785	8.03	
124.5	4,994		0.0000	1.0000	7.85	
125.5	4,013		0.0000	1.0000	7.85	
126.5	1,735		0.0000	1.0000	7.85	
127.5	1,511		0.0000	1.0000	7.85	
128.5	135		0.0000	1.0000	7.85	
129.5	135		0.0000	1.0000	7.85	
130.5	129		0.0000	1.0000	7.85	
131.5	14		0.0000	1.0000	7.85	
132.5	11		0.0000	1.0000	7.85	
133.5					7.85	

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,759,081	7,175	0.0001	0.9999	100.00
0.5	42,979,471	65,499	0.0015	0.9985	99.99
1.5	40,588,456	60,641	0.0015	0.9985	99.83
2.5	38,560,465	25,813	0.0007	0.9993	99.69
3.5	36,951,268	45,497	0.0012	0.9988	99.62
4.5	35,773,989	65,913	0.0018	0.9982	99.50
5.5	35,175,665	65,144	0.0019	0.9981	99.31
6.5	34,412,590	102,583	0.0030	0.9970	99.13
7.5	32,960,614	80,769	0.0025	0.9975	98.83
8.5	31,997,251	112,041	0.0035	0.9965	98.59
9.5	30,790,381	115,195	0.0037	0.9963	98.25
10.5	29,950,941	119,237	0.0040	0.9960	97.88
11.5	29,533,599	119,309	0.0040	0.9960	97.49
12.5	28,289,041	98,338	0.0035	0.9965	97.09
13.5	27,171,571	106,320	0.0039	0.9961	96.76
14.5	26,327,938	134,943	0.0051	0.9949	96.38
15.5	24,507,926	123,045	0.0050	0.9950	95.88
16.5	24,464,144	134,557	0.0055	0.9945	95.40
17.5	23,989,570	156,182	0.0065	0.9935	94.88
18.5	22,932,436	193,214	0.0084	0.9916	94.26
19.5	21,904,108	229,473	0.0105	0.9895	93.47
20.5	21,136,340	212,991	0.0101	0.9899	92.49
21.5	20,388,692	211,133	0.0104	0.9896	91.56
22.5	19,311,607	206,683	0.0107	0.9893	90.61
23.5	18,392,434	213,610	0.0116	0.9884	89.64
24.5	17,518,537	212,963	0.0122	0.9878	88.60
25.5	16,652,340	228,810	0.0137	0.9863	87.52
26.5	15,836,889	228,932	0.0145	0.9855	86.32
27.5	15,114,649	264,228	0.0175	0.9825	85.07
28.5	14,522,695	268,703	0.0185	0.9815	83.58
29.5	13,781,317	302,018	0.0219	0.9781	82.04
30.5	12,761,992	345,900	0.0271	0.9729	80.24
31.5	11,763,374	366,258	0.0311	0.9689	78.06
32.5	11,091,055	354,258	0.0319	0.9681	75.63
33.5	10,530,570	375,224	0.0356	0.9644	73.22
34.5	9,966,391	369,930	0.0371	0.9629	70.61
35.5	9,492,451	347,905	0.0367	0.9633	67.99
36.5	8,912,063	345,759	0.0388	0.9612	65.50
37.5	8,382,243	328,075	0.0391	0.9609	62.95
38.5	7,913,267	320,436	0.0405	0.9595	60.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,334,179	311,784	0.0425	0.9575	58.04
40.5	6,703,420	294,477	0.0439	0.9561	55.57
41.5	6,184,239	252,711	0.0409	0.9591	53.13
42.5	5,663,199	268,975	0.0475	0.9525	50.96
43.5	5,167,294	245,179	0.0474	0.9526	48.54
44.5	4,593,866	222,249	0.0484	0.9516	46.24
45.5	4,007,198	203,955	0.0509	0.9491	44.00
46.5	3,482,650	156,284	0.0449	0.9551	41.76
47.5	3,094,815	128,827	0.0416	0.9584	39.89
48.5	2,799,424	104,723	0.0374	0.9626	38.23
49.5	2,458,133	129,448	0.0527	0.9473	36.80
50.5	2,068,417	121,249	0.0586	0.9414	34.86
51.5	1,670,702	130,517	0.0781	0.9219	32.82
52.5	1,343,472	92,138	0.0686	0.9314	30.25
53.5	1,066,343	72,385	0.0679	0.9321	28.18
54.5	782,488	60,354	0.0771	0.9229	26.26
55.5	666,343	47,019	0.0706	0.9294	24.24
56.5	550,887	39,403	0.0715	0.9285	22.53
57.5	458,746	36,773	0.0802	0.9198	20.92
58.5	402,521	32,332	0.0803	0.9197	19.24
59.5	336,386	29,399	0.0874	0.9126	17.69
60.5	251,715	29,058	0.1154	0.8846	16.15
61.5	193,717	23,183	0.1197	0.8803	14.28
62.5	153,147	20,896	0.1364	0.8636	12.57
63.5	116,263	18,574	0.1598	0.8402	10.86
64.5	95,487	10,503	0.1100	0.8900	9.12
65.5	80,900	10,310	0.1274	0.8726	8.12
66.5	69,921	6,579	0.0941	0.9059	7.09
67.5	63,228	5,521	0.0873	0.9127	6.42
68.5	55,526	3,566	0.0642	0.9358	5.86
69.5	48,837	4,736	0.0970	0.9030	5.48
70.5	40,204	1,287	0.0320	0.9680	4.95
71.5	38,916	244	0.0063	0.9937	4.79
72.5	38,268	411	0.0107	0.9893	4.76
73.5	37,635	312	0.0083	0.9917	4.71
74.5	37,250	895	0.0240	0.9760	4.67
75.5	35,908		0.0000	1.0000	4.56
76.5	35,883	194	0.0054	0.9946	4.56
77.5	35,566	870	0.0245	0.9755	4.53
78.5	34,696	203	0.0059	0.9941	4.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,492	108	0.0031	0.9969	4.40
80.5	34,361	452	0.0132	0.9868	4.38
81.5	33,541	783	0.0234	0.9766	4.33
82.5	28,005	381	0.0136	0.9864	4.23
83.5	22,090	269	0.0122	0.9878	4.17
84.5	17,395		0.0000	1.0000	4.12
85.5	13,872	92	0.0066	0.9934	4.12
86.5	10,788	385	0.0357	0.9643	4.09
87.5	8,550	400	0.0468	0.9532	3.94
88.5	5,496	198	0.0361	0.9639	3.76
89.5	3,700	117	0.0315	0.9685	3.62
90.5	2,954	117	0.0395	0.9605	3.51
91.5	1,617		0.0000	1.0000	3.37
92.5	1,129		0.0000	1.0000	3.37
93.5	408		0.0000	1.0000	3.37
94.5	229		0.0000	1.0000	3.37
95.5	169		0.0000	1.0000	3.37
96.5	147		0.0000	1.0000	3.37
97.5	130	72	0.5499	0.4501	3.37
98.5	8		0.0000	1.0000	1.52
99.5	8		0.0000	1.0000	1.52
100.5	8	8	1.0000		1.52
101.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2011

EXPERIENCE BAND 1970-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,884,687	2,339	0.0001	0.9999	100.00
0.5	33,914,404	63,046	0.0019	0.9981	99.99
1.5	32,076,172	59,588	0.0019	0.9981	99.81
2.5	30,663,659	24,256	0.0008	0.9992	99.62
3.5	29,636,593	44,409	0.0015	0.9985	99.54
4.5	28,965,842	63,672	0.0022	0.9978	99.40
5.5	28,859,973	64,142	0.0022	0.9978	99.18
6.5	28,643,970	101,757	0.0036	0.9964	98.96
7.5	27,642,313	79,116	0.0029	0.9971	98.60
8.5	27,058,357	110,984	0.0041	0.9959	98.32
9.5	26,177,259	113,286	0.0043	0.9957	97.92
10.5	25,625,515	118,333	0.0046	0.9954	97.50
11.5	25,518,735	118,167	0.0046	0.9954	97.05
12.5	24,567,623	96,956	0.0039	0.9961	96.60
13.5	23,698,664	105,452	0.0044	0.9956	96.21
14.5	23,165,268	133,424	0.0058	0.9942	95.79
15.5	21,721,487	121,819	0.0056	0.9944	95.24
16.5	21,761,423	133,515	0.0061	0.9939	94.70
17.5	21,463,863	154,303	0.0072	0.9928	94.12
18.5	20,585,648	192,048	0.0093	0.9907	93.44
19.5	19,786,800	227,483	0.0115	0.9885	92.57
20.5	19,201,019	211,287	0.0110	0.9890	91.51
21.5	18,560,448	209,044	0.0113	0.9887	90.50
22.5	17,533,604	203,991	0.0116	0.9884	89.48
23.5	16,627,155	210,074	0.0126	0.9874	88.44
24.5	15,743,926	208,185	0.0132	0.9868	87.32
25.5	14,873,819	222,194	0.0149	0.9851	86.17
26.5	14,065,010	221,503	0.0157	0.9843	84.88
27.5	13,380,674	254,911	0.0191	0.9809	83.54
28.5	12,844,985	258,386	0.0201	0.9799	81.95
29.5	12,146,965	290,917	0.0239	0.9761	80.30
30.5	11,188,461	334,181	0.0299	0.9701	78.38
31.5	10,230,294	352,093	0.0344	0.9656	76.04
32.5	9,618,042	340,246	0.0354	0.9646	73.42
33.5	9,059,451	353,484	0.0390	0.9610	70.83
34.5	8,503,337	337,916	0.0397	0.9603	68.06
35.5	8,042,146	302,627	0.0376	0.9624	65.36
36.5	7,483,249	292,300	0.0391	0.9609	62.90
37.5	6,994,789	270,000	0.0386	0.9614	60.44
38.5	6,586,043	254,576	0.0387	0.9613	58.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,077,127	241,028	0.0397	0.9603	55.86
40.5	5,584,110	220,419	0.0395	0.9605	53.65
41.5	5,162,230	180,911	0.0350	0.9650	51.53
42.5	4,750,170	202,766	0.0427	0.9573	49.72
43.5	4,348,330	183,838	0.0423	0.9577	47.60
44.5	3,846,225	162,228	0.0422	0.9578	45.59
45.5	3,338,957	149,495	0.0448	0.9552	43.66
46.5	2,896,587	107,962	0.0373	0.9627	41.71
47.5	2,592,851	85,973	0.0332	0.9668	40.16
48.5	2,363,896	67,782	0.0287	0.9713	38.82
49.5	2,111,314	99,965	0.0473	0.9527	37.71
50.5	1,780,822	93,950	0.0528	0.9472	35.93
51.5	1,436,031	108,086	0.0753	0.9247	34.03
52.5	1,141,703	69,966	0.0613	0.9387	31.47
53.5	890,852	53,438	0.0600	0.9400	29.54
54.5	628,128	43,752	0.0697	0.9303	27.77
55.5	529,402	28,228	0.0533	0.9467	25.83
56.5	433,259	23,655	0.0546	0.9454	24.46
57.5	355,422	20,485	0.0576	0.9424	23.12
58.5	315,079	16,720	0.0531	0.9469	21.79
59.5	262,917	17,222	0.0655	0.9345	20.63
60.5	190,441	15,564	0.0817	0.9183	19.28
61.5	145,830	10,535	0.0722	0.9278	17.71
62.5	117,847	12,728	0.1080	0.8920	16.43
63.5	89,140	8,138	0.0913	0.9087	14.65
64.5	78,787	5,090	0.0646	0.9354	13.31
65.5	69,610	3,552	0.0510	0.9490	12.45
66.5	65,380	3,950	0.0604	0.9396	11.82
67.5	61,327	4,627	0.0754	0.9246	11.10
68.5	54,519	3,231	0.0593	0.9407	10.27
69.5	48,116	4,096	0.0851	0.9149	9.66
70.5	40,183	1,278	0.0318	0.9682	8.84
71.5	38,905	244	0.0063	0.9937	8.56
72.5	38,256	411	0.0107	0.9893	8.50
73.5	37,627	312	0.0083	0.9917	8.41
74.5	37,242	895	0.0240	0.9760	8.34
75.5	35,901		0.0000	1.0000	8.14
76.5	35,875	194	0.0054	0.9946	8.14
77.5	35,558	870	0.0245	0.9755	8.10
78.5	34,688	203	0.0059	0.9941	7.90

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

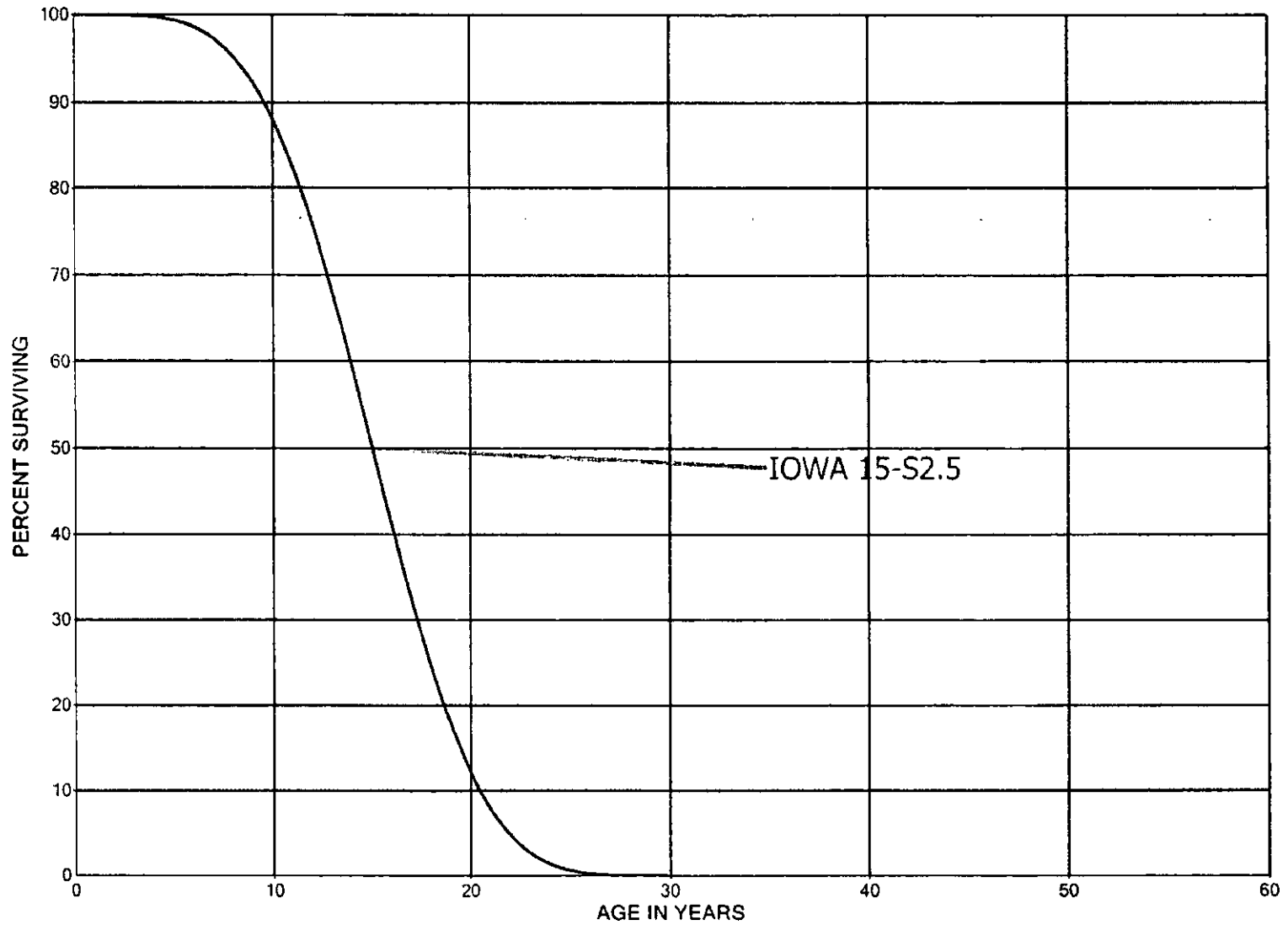
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011

EXPERIENCE BAND 1970-2011

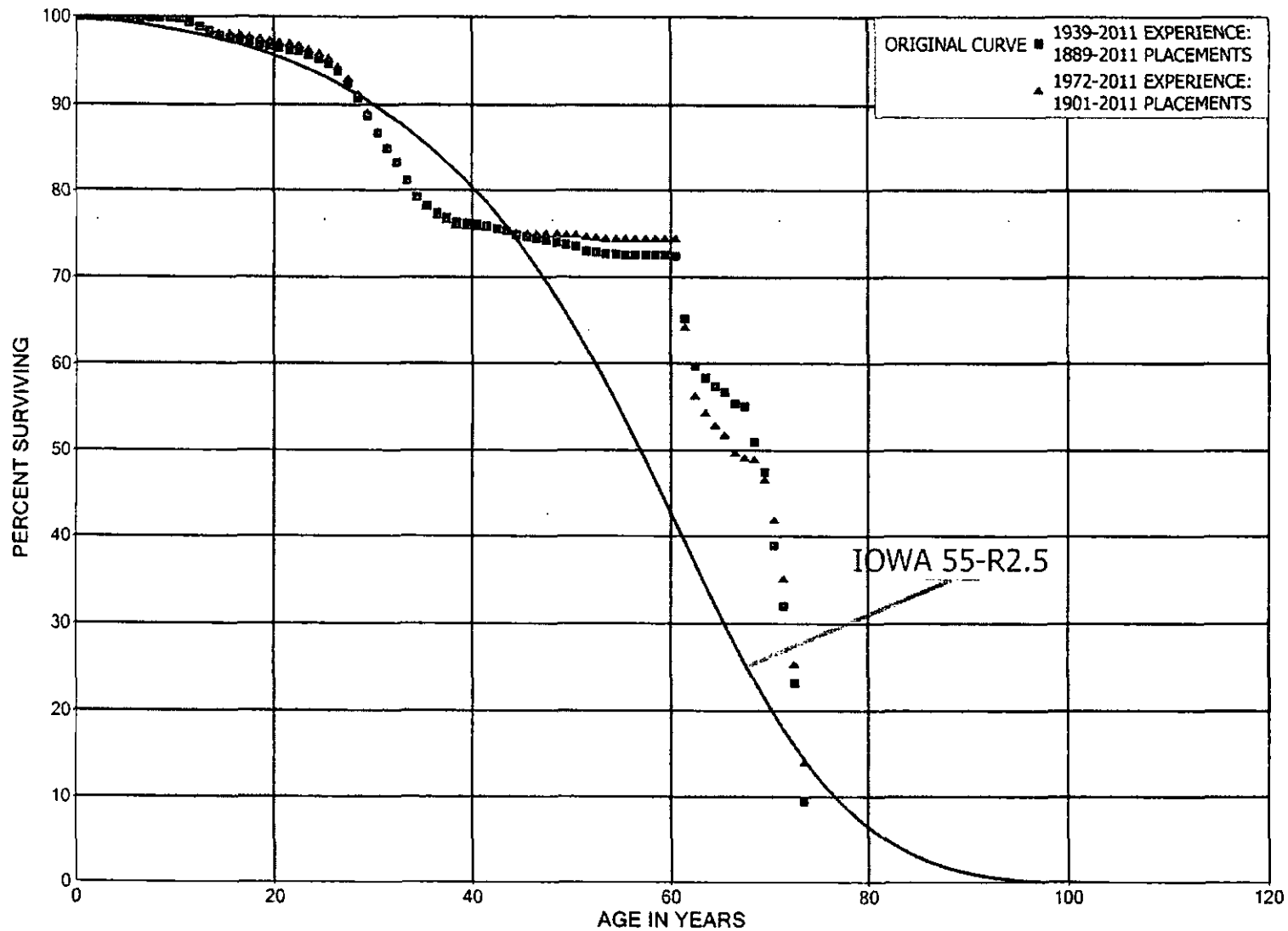
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,484	108	0.0031	0.9969	7.85
80.5	34,353	452	0.0132	0.9868	7.83
81.5	33,533	783	0.0234	0.9766	7.72
82.5	27,997	381	0.0136	0.9864	7.54
83.5	22,083	269	0.0122	0.9878	7.44
84.5	17,388		0.0000	1.0000	7.35
85.5	13,865	92	0.0066	0.9934	7.35
86.5	10,788	385	0.0357	0.9643	7.30
87.5	8,550	400	0.0468	0.9532	7.04
88.5	5,496	198	0.0361	0.9639	6.71
89.5	3,700	117	0.0315	0.9685	6.47
90.5	2,954	117	0.0395	0.9605	6.27
91.5	1,617		0.0000	1.0000	6.02
92.5	1,129		0.0000	1.0000	6.02
93.5	408		0.0000	1.0000	6.02
94.5	229		0.0000	1.0000	6.02
95.5	169		0.0000	1.0000	6.02
96.5	147		0.0000	1.0000	6.02
97.5	130	72	0.5499	0.4501	6.02
98.5	8		0.0000	1.0000	2.71
99.5	8		0.0000	1.0000	2.71
100.5	8	8	1.0000		2.71
101.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 METERS - AMR
SMOOTH SURVIVOR CURVE



III-98

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 382 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,313,940	166	0.0000	1.0000	100.00
0.5	29,816,955	10,691	0.0004	0.9996	100.00
1.5	28,399,024	23,903	0.0008	0.9992	99.96
2.5	26,560,723	3,935	0.0001	0.9999	99.88
3.5	25,176,716	3,137	0.0001	0.9999	99.86
4.5	22,253,464	1,909	0.0001	0.9999	99.85
5.5	22,059,498	2,366	0.0001	0.9999	99.84
6.5	21,303,366	796	0.0000	1.0000	99.83
7.5	20,251,102	3,795	0.0002	0.9998	99.83
8.5	19,178,141	3,097	0.0002	0.9998	99.81
9.5	18,169,288	5,902	0.0003	0.9997	99.79
10.5	17,149,273	81,585	0.0048	0.9952	99.76
11.5	15,949,566	77,847	0.0049	0.9951	99.29
12.5	15,380,950	66,304	0.0043	0.9957	98.80
13.5	14,724,139	89,239	0.0061	0.9939	98.38
14.5	13,937,182	28,659	0.0021	0.9979	97.78
15.5	13,178,421	19,970	0.0015	0.9985	97.58
16.5	12,512,427	28,862	0.0023	0.9977	97.43
17.5	11,744,267	50,027	0.0043	0.9957	97.21
18.5	11,060,616	19,916	0.0018	0.9982	96.79
19.5	10,279,384	21,166	0.0021	0.9979	96.62
20.5	9,556,062	19,575	0.0020	0.9980	96.42
21.5	8,753,347	15,585	0.0018	0.9982	96.22
22.5	7,963,979	34,108	0.0043	0.9957	96.05
23.5	7,244,081	33,378	0.0046	0.9954	95.64
24.5	6,599,177	38,827	0.0059	0.9941	95.20
25.5	6,018,382	61,134	0.0102	0.9898	94.64
26.5	5,472,737	77,791	0.0142	0.9858	93.68
27.5	4,931,589	89,293	0.0181	0.9819	92.35
28.5	4,452,337	94,869	0.0213	0.9787	90.67
29.5	4,029,342	90,433	0.0224	0.9776	88.74
30.5	3,492,578	72,291	0.0207	0.9793	86.75
31.5	3,036,567	60,177	0.0198	0.9802	84.95
32.5	2,801,135	71,191	0.0254	0.9746	83.27
33.5	2,673,674	60,715	0.0227	0.9773	81.15
34.5	2,553,981	32,877	0.0129	0.9871	79.31
35.5	2,469,689	29,373	0.0119	0.9881	78.29
36.5	2,422,042	16,430	0.0068	0.9932	77.36
37.5	2,398,267	16,981	0.0071	0.9929	76.83
38.5	2,317,871	3,005	0.0013	0.9987	76.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,238,240	4,798	0.0021	0.9979	76.19
40.5	2,108,575	5,550	0.0026	0.9974	76.03
41.5	1,956,814	7,494	0.0038	0.9962	75.83
42.5	1,788,852	7,024	0.0039	0.9961	75.54
43.5	1,611,854	8,965	0.0056	0.9944	75.24
44.5	1,472,157	3,879	0.0026	0.9974	74.82
45.5	1,325,505	4,320	0.0033	0.9967	74.63
46.5	1,199,060	3,652	0.0030	0.9970	74.38
47.5	1,077,665	2,716	0.0025	0.9975	74.16
48.5	1,009,314	3,151	0.0031	0.9969	73.97
49.5	944,472	3,331	0.0035	0.9965	73.74
50.5	898,032	5,988	0.0067	0.9933	73.48
51.5	842,207	2,065	0.0025	0.9975	72.99
52.5	771,720	1,903	0.0025	0.9975	72.81
53.5	711,305	578	0.0008	0.9992	72.63
54.5	666,768	268	0.0004	0.9996	72.57
55.5	618,662	274	0.0004	0.9996	72.54
56.5	573,079	99	0.0002	0.9998	72.51
57.5	536,909	59	0.0001	0.9999	72.50
58.5	498,324	120	0.0002	0.9998	72.49
59.5	465,961	422	0.0009	0.9991	72.47
60.5	434,576	43,389	0.0998	0.9002	72.41
61.5	355,652	29,739	0.0836	0.9164	65.18
62.5	295,329	6,412	0.0217	0.9783	59.73
63.5	265,204	4,513	0.0170	0.9830	58.43
64.5	242,015	2,952	0.0122	0.9878	57.44
65.5	226,244	5,148	0.0228	0.9772	56.74
66.5	215,795	1,397	0.0065	0.9935	55.44
67.5	210,400	15,733	0.0748	0.9252	55.09
68.5	190,704	13,356	0.0700	0.9300	50.97
69.5	168,580	30,526	0.1811	0.8189	47.40
70.5	126,329	22,164	0.1754	0.8246	38.81
71.5	95,913	26,463	0.2759	0.7241	32.00
72.5	60,001	35,712	0.5952	0.4048	23.17
73.5	11,438	884	0.0772	0.9228	9.38
74.5	3,507	2,492	0.7104	0.2896	8.66
75.5	905	905	1.0000		2.51
76.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,198,096	166	0.0000	1.0000	100.00
0.5	27,777,654	7,622	0.0003	0.9997	100.00
1.5	26,466,201	23,802	0.0009	0.9991	99.97
2.5	24,749,051	3,584	0.0001	0.9999	99.88
3.5	23,491,394	2,760	0.0001	0.9999	99.87
4.5	20,704,932	1,717	0.0001	0.9999	99.86
5.5	20,675,946	2,080	0.0001	0.9999	99.85
6.5	20,104,304	754	0.0000	1.0000	99.84
7.5	19,184,936	3,737	0.0002	0.9998	99.83
8.5	18,179,334	3,060	0.0002	0.9998	99.81
9.5	17,220,477	5,843	0.0003	0.9997	99.80
10.5	16,239,162	81,114	0.0050	0.9950	99.76
11.5	15,093,628	77,718	0.0051	0.9949	99.27
12.5	14,597,719	50,486	0.0035	0.9965	98.75
13.5	14,014,431	53,444	0.0038	0.9962	98.41
14.5	13,308,262	17,277	0.0013	0.9987	98.04
15.5	12,600,557	14,572	0.0012	0.9988	97.91
16.5	11,985,206	19,343	0.0016	0.9984	97.80
17.5	11,262,880	34,052	0.0030	0.9970	97.64
18.5	10,631,953	15,502	0.0015	0.9985	97.34
19.5	9,888,422	20,511	0.0021	0.9979	97.20
20.5	9,198,703	18,208	0.0020	0.9980	97.00
21.5	8,439,981	15,219	0.0018	0.9982	96.81
22.5	7,680,532	33,101	0.0043	0.9957	96.63
23.5	6,984,723	33,108	0.0047	0.9953	96.22
24.5	6,357,118	38,528	0.0061	0.9939	95.76
25.5	5,786,713	61,075	0.0106	0.9894	95.18
26.5	5,241,538	77,306	0.0147	0.9853	94.18
27.5	4,699,283	88,397	0.0188	0.9812	92.79
28.5	4,217,239	94,395	0.0224	0.9776	91.04
29.5	3,773,240	90,138	0.0239	0.9761	89.00
30.5	3,245,453	70,142	0.0216	0.9784	86.88
31.5	2,799,532	56,038	0.0200	0.9800	85.00
32.5	2,595,143	71,009	0.0274	0.9726	83.30
33.5	2,478,211	60,648	0.0245	0.9755	81.02
34.5	2,359,483	32,810	0.0139	0.9861	79.04
35.5	2,276,455	29,188	0.0128	0.9872	77.94
36.5	2,221,642	16,330	0.0074	0.9926	76.94
37.5	2,194,149	16,734	0.0076	0.9924	76.37
38.5	2,106,697	2,557	0.0012	0.9988	75.79

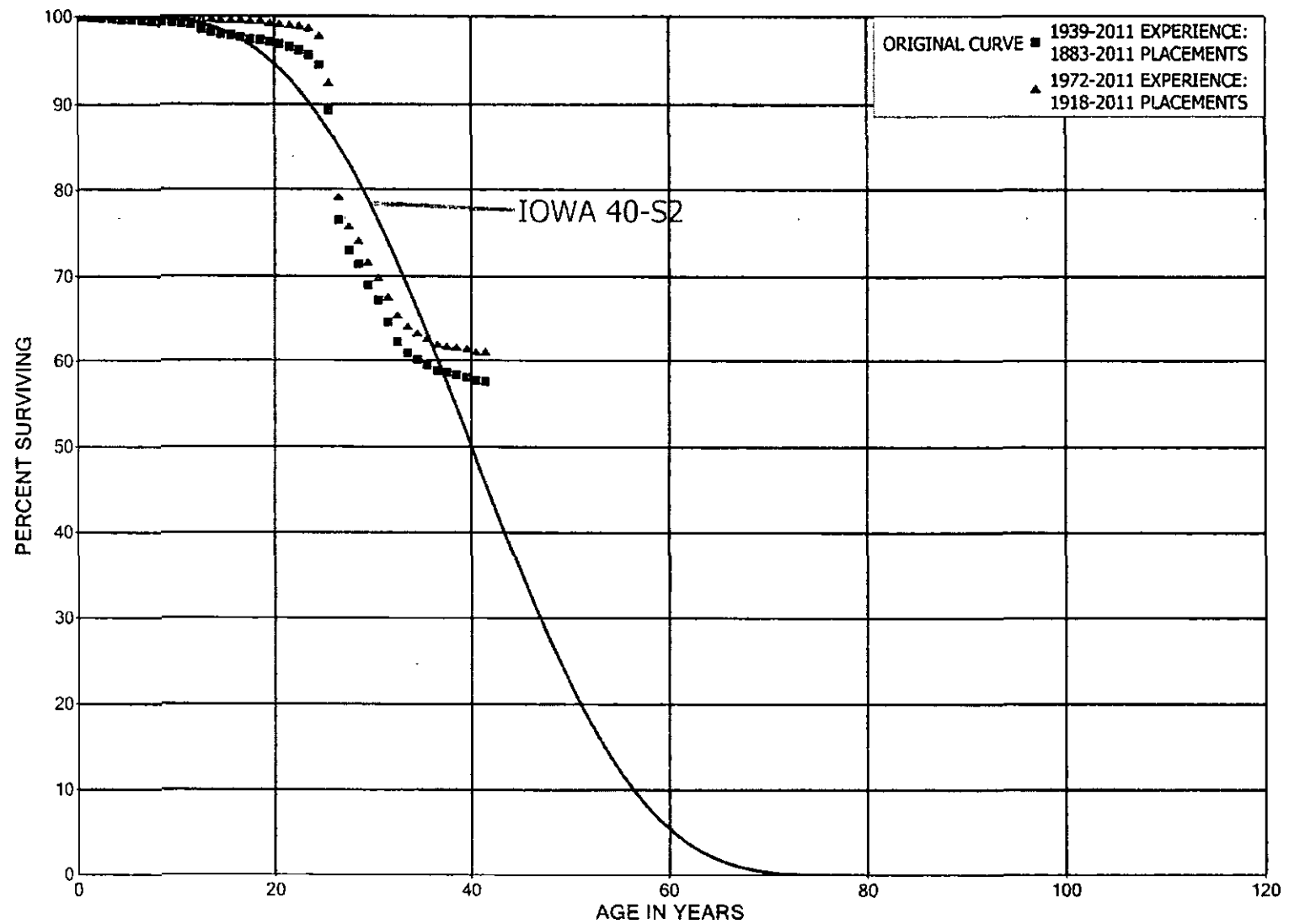
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,025,622	3,474	0.0017	0.9983	75.70
40.5	1,898,146	2,908	0.0015	0.9985	75.57
41.5	1,756,310	3,455	0.0020	0.9980	75.45
42.5	1,605,828	3,174	0.0020	0.9980	75.30
43.5	1,443,474	4,870	0.0034	0.9966	75.16
44.5	1,310,480	391	0.0003	0.9997	74.90
45.5	1,173,768	601	0.0005	0.9995	74.88
46.5	1,023,844	210	0.0002	0.9998	74.84
47.5	910,365	43	0.0000	1.0000	74.83
48.5	847,349	521	0.0006	0.9994	74.82
49.5	787,597	461	0.0006	0.9994	74.78
50.5	744,902	2,158	0.0029	0.9971	74.73
51.5	693,430	909	0.0013	0.9987	74.52
52.5	624,172	679	0.0011	0.9989	74.42
53.5	564,963	9	0.0000	1.0000	74.34
54.5	522,644		0.0000	1.0000	74.34
55.5	478,141		0.0000	1.0000	74.34
56.5	437,398		0.0000	1.0000	74.34
57.5	405,856		0.0000	1.0000	74.34
58.5	371,269		0.0000	1.0000	74.34
59.5	342,532	335	0.0010	0.9990	74.34
60.5	314,546	43,315	0.1377	0.8623	74.26
61.5	239,956	29,647	0.1236	0.8764	64.04
62.5	183,834	6,275	0.0341	0.9659	56.13
63.5	159,690	4,509	0.0282	0.9718	54.21
64.5	141,307	2,913	0.0206	0.9794	52.68
65.5	129,578	5,120	0.0395	0.9605	51.59
66.5	123,492	1,372	0.0111	0.9889	49.55
67.5	124,193	771	0.0062	0.9938	49.00
68.5	124,012	5,774	0.0466	0.9534	48.70
69.5	120,201	12,169	0.1012	0.8988	46.43
70.5	98,170	15,845	0.1614	0.8386	41.73
71.5	74,074	20,903	0.2822	0.7178	35.00
72.5	43,722	19,668	0.4498	0.5502	25.12
73.5	11,333	778	0.0687	0.9313	13.82
74.5	3,507	2,492	0.7104	0.2896	12.87
75.5	905	905	1.0000		3.73
76.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 383 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



III-104

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,806,403	1,022	0.0001	0.9999	100.00
0.5	8,132,825	12,784	0.0016	0.9984	99.99
1.5	7,509,553	3,031	0.0004	0.9996	99.83
2.5	6,745,519	6,093	0.0009	0.9991	99.79
3.5	6,202,308	3,422	0.0006	0.9994	99.70
4.5	5,359,600	3,661	0.0007	0.9993	99.65
5.5	4,941,958	2,584	0.0005	0.9995	99.58
6.5	4,229,125	4,472	0.0011	0.9989	99.53
7.5	3,329,575	3,265	0.0010	0.9990	99.42
8.5	2,790,479	1,768	0.0006	0.9994	99.32
9.5	2,420,073	1,514	0.0006	0.9994	99.26
10.5	2,358,933	4,299	0.0018	0.9982	99.20
11.5	2,183,053	10,705	0.0049	0.9951	99.02
12.5	2,165,769	7,450	0.0034	0.9966	98.53
13.5	2,134,111	4,556	0.0021	0.9979	98.19
14.5	2,035,649	3,516	0.0017	0.9983	97.98
15.5	1,953,967	3,371	0.0017	0.9983	97.81
16.5	1,872,684	4,474	0.0024	0.9976	97.64
17.5	1,798,744	2,612	0.0015	0.9985	97.41
18.5	1,740,047	4,245	0.0024	0.9976	97.27
19.5	1,654,906	3,446	0.0021	0.9979	97.03
20.5	1,576,156	5,043	0.0032	0.9968	96.83
21.5	1,481,580	5,655	0.0038	0.9962	96.52
22.5	1,380,483	7,261	0.0053	0.9947	96.15
23.5	1,283,061	14,846	0.0116	0.9884	95.65
24.5	1,195,346	65,857	0.0551	0.9449	94.54
25.5	1,061,366	152,907	0.1441	0.8559	89.33
26.5	856,251	38,953	0.0455	0.9545	76.46
27.5	766,768	17,169	0.0224	0.9776	72.98
28.5	701,866	23,278	0.0332	0.9668	71.35
29.5	634,071	16,521	0.0261	0.9739	68.98
30.5	562,462	21,877	0.0389	0.9611	67.19
31.5	496,014	17,507	0.0353	0.9647	64.57
32.5	456,200	9,623	0.0211	0.9789	62.29
33.5	438,418	5,468	0.0125	0.9875	60.98
34.5	427,561	5,079	0.0119	0.9881	60.22
35.5	417,068	4,504	0.0108	0.9892	59.50
36.5	410,059	1,735	0.0042	0.9958	58.86
37.5	405,152	1,203	0.0030	0.9970	58.61
38.5	382,767	2,464	0.0064	0.9936	58.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	354,992	2,020	0.0057	0.9943	58.06
40.5	309,329	425	0.0014	0.9986	57.73
41.5	257,900	462	0.0018	0.9982	57.65
42.5	209,713	350	0.0017	0.9983	57.55
43.5	157,200	502	0.0032	0.9968	57.45
44.5	117,753	572	0.0049	0.9951	57.27
45.5	66,276	267	0.0040	0.9960	56.99
46.5	45,897	1,161	0.0253	0.9747	56.76
47.5	29,281	198	0.0068	0.9932	55.33
48.5	18,759	152	0.0081	0.9919	54.95
49.5	11,327	60	0.0053	0.9947	54.51
50.5	10,382	352	0.0339	0.9661	54.22
51.5	9,613	348	0.0362	0.9638	52.38
52.5	10,497	758	0.0723	0.9277	50.48
53.5	9,176	318	0.0346	0.9654	46.83
54.5	8,607	315	0.0366	0.9634	45.21
55.5	8,318	213	0.0256	0.9744	43.56
56.5	7,671	164	0.0214	0.9786	42.44
57.5	7,507	301	0.0401	0.9599	41.53
58.5	7,207	197	0.0274	0.9726	39.87
59.5	7,009	197	0.0281	0.9719	38.78
60.5	6,782	61	0.0089	0.9911	37.69
61.5	6,707	239	0.0356	0.9644	37.35
62.5	6,390	292	0.0457	0.9543	36.02
63.5	5,989	396	0.0660	0.9340	34.37
64.5	5,593	259	0.0463	0.9537	32.10
65.5	5,334	276	0.0517	0.9483	30.62
66.5	5,059	170	0.0337	0.9663	29.03
67.5	4,888	1,074	0.2197	0.7803	28.06
68.5	3,814	376	0.0986	0.9014	21.89
69.5	3,438	84	0.0244	0.9756	19.73
70.5	3,354	588	0.1753	0.8247	19.25
71.5	2,766	41	0.0150	0.9850	15.88
72.5	2,623		0.0000	1.0000	15.64
73.5	2,623	460	0.1752	0.8248	15.64
74.5	2,164	194	0.0897	0.9103	12.90
75.5	1,946		0.0000	1.0000	11.74
76.5	1,946	770	0.3955	0.6045	11.74
77.5	1,176	465	0.3956	0.6044	7.10
78.5	696	48	0.0690	0.9310	4.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	648	135	0.2085	0.7915	3.99
80.5	513	75	0.1460	0.8540	3.16
81.5	438	121	0.2753	0.7247	2.70
82.5	317	61	0.1926	0.8074	1.96
83.5	256	130	0.5075	0.4925	1.58
84.5	126	13	0.1031	0.8969	0.78
85.5	113		0.0000	1.0000	0.70
86.5	113		0.0000	1.0000	0.70
87.5	113		0.0000	1.0000	0.70
88.5	113		0.0000	1.0000	0.70
89.5	113		0.0000	1.0000	0.70
90.5	113		0.0000	1.0000	0.70
91.5	113		0.0000	1.0000	0.70
92.5	113		0.0000	1.0000	0.70
93.5					0.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,258,677	20	0.0000	1.0000	100.00
0.5	7,597,321		0.0000	1.0000	100.00
1.5	7,024,399		0.0000	1.0000	100.00
2.5	6,285,564	2,322	0.0004	0.9996	100.00
3.5	5,780,815	682	0.0001	0.9999	99.96
4.5	4,962,094	587	0.0001	0.9999	99.95
5.5	4,595,693		0.0000	1.0000	99.94
6.5	3,921,252	148	0.0000	1.0000	99.94
7.5	3,070,902	958	0.0003	0.9997	99.94
8.5	2,555,263	12	0.0000	1.0000	99.90
9.5	2,208,270		0.0000	1.0000	99.90
10.5	2,160,898	1,209	0.0006	0.9994	99.90
11.5	2,006,489	6,021	0.0030	0.9970	99.85
12.5	2,003,520	1,395	0.0007	0.9993	99.55
13.5	1,985,479	756	0.0004	0.9996	99.48
14.5	1,906,212	730	0.0004	0.9996	99.44
15.5	1,841,907	1,101	0.0006	0.9994	99.40
16.5	1,779,853	688	0.0004	0.9996	99.34
17.5	1,718,203	768	0.0004	0.9996	99.31
18.5	1,671,300	2,620	0.0016	0.9984	99.26
19.5	1,593,411	2,333	0.0015	0.9985	99.11
20.5	1,524,743	1,533	0.0010	0.9990	98.96
21.5	1,444,130	1,224	0.0008	0.9992	98.86
22.5	1,354,048	3,551	0.0026	0.9974	98.78
23.5	1,260,751	11,877	0.0094	0.9906	98.52
24.5	1,178,357	63,677	0.0540	0.9460	97.59
25.5	1,047,469	150,038	0.1432	0.8568	92.32
26.5	844,936	37,581	0.0445	0.9555	79.09
27.5	755,733	16,459	0.0218	0.9782	75.57
28.5	690,239	22,623	0.0328	0.9672	73.93
29.5	617,615	15,988	0.0259	0.9741	71.51
30.5	547,322	17,738	0.0324	0.9676	69.65
31.5	485,935	15,092	0.0311	0.9689	67.40
32.5	448,631	9,290	0.0207	0.9793	65.30
33.5	430,946	5,018	0.0116	0.9884	63.95
34.5	420,177	4,911	0.0117	0.9883	63.21
35.5	409,623	4,184	0.0102	0.9898	62.47
36.5	402,569	1,353	0.0034	0.9966	61.83
37.5	398,085	563	0.0014	0.9986	61.62
38.5	375,282	1,809	0.0048	0.9952	61.54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	348,215	1,633	0.0047	0.9953	61.24
40.5	302,847	115	0.0004	0.9996	60.95
41.5	250,872	33	0.0001	0.9999	60.93
42.5	203,175	54	0.0003	0.9997	60.92
43.5	150,970	133	0.0009	0.9991	60.90
44.5	111,137	346	0.0031	0.9969	60.85
45.5	59,693	99	0.0017	0.9983	60.66
46.5	39,482	998	0.0253	0.9747	60.56
47.5	22,411	109	0.0048	0.9952	59.03
48.5	10,967	85	0.0077	0.9923	58.74
49.5	3,520		0.0000	1.0000	58.29
50.5	2,716	59	0.0218	0.9782	58.29
51.5	2,006	121	0.0605	0.9395	57.02
52.5	1,885	102	0.0540	0.9460	53.57
53.5	1,195		0.0000	1.0000	50.68
54.5	704	3	0.0042	0.9958	50.68
55.5	701		0.0000	1.0000	50.46
56.5	268		0.0000	1.0000	50.46
57.5	268		0.0000	1.0000	50.46
58.5	268		0.0000	1.0000	50.46
59.5	268		0.0000	1.0000	50.46
60.5	268		0.0000	1.0000	50.46
61.5	268		0.0000	1.0000	50.46
62.5	191		0.0000	1.0000	50.46
63.5	191		0.0000	1.0000	50.46
64.5	191		0.0000	1.0000	50.46
65.5	191		0.0000	1.0000	50.46
66.5	191		0.0000	1.0000	50.46
67.5	191		0.0000	1.0000	50.46
68.5	191		0.0000	1.0000	50.46
69.5	191		0.0000	1.0000	50.46
70.5	191		0.0000	1.0000	50.46
71.5	191		0.0000	1.0000	50.46
72.5	113		0.0000	1.0000	50.46
73.5	113		0.0000	1.0000	50.46
74.5	113		0.0000	1.0000	50.46
75.5	113		0.0000	1.0000	50.46
76.5	113		0.0000	1.0000	50.46
77.5	113		0.0000	1.0000	50.46
78.5	113		0.0000	1.0000	50.46

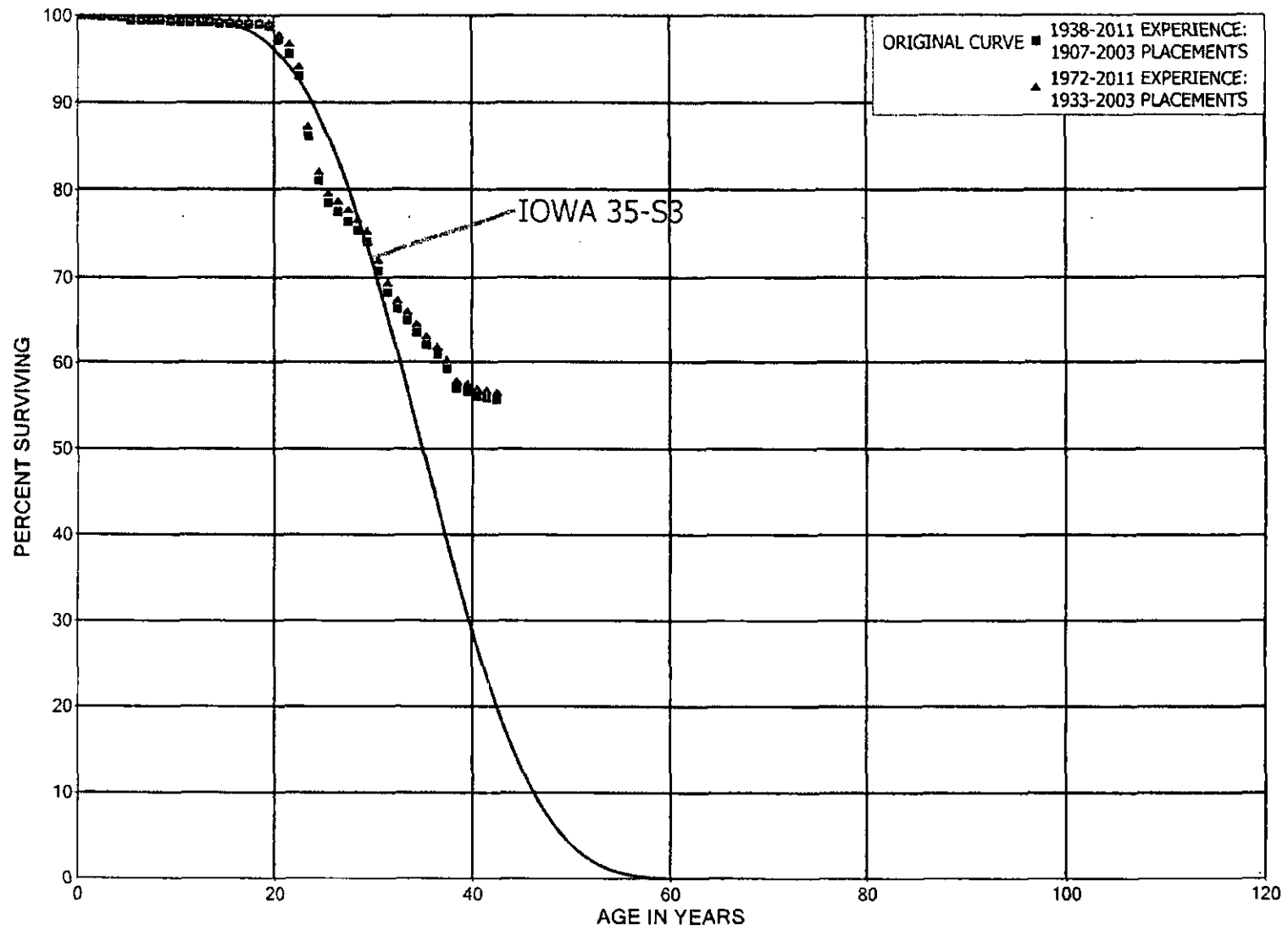
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113		0.0000	1.0000	50.46
80.5	113		0.0000	1.0000	50.46
81.5	113		0.0000	1.0000	50.46
82.5	113		0.0000	1.0000	50.46
83.5	113		0.0000	1.0000	50.46
84.5	113		0.0000	1.0000	50.46
85.5	113		0.0000	1.0000	50.46
86.5	113		0.0000	1.0000	50.46
87.5	113		0.0000	1.0000	50.46
88.5	113		0.0000	1.0000	50.46
89.5	113		0.0000	1.0000	50.46
90.5	113		0.0000	1.0000	50.46
91.5	113		0.0000	1.0000	50.46
92.5	113		0.0000	1.0000	50.46
93.5					50.46

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



11-111

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2003			EXPERIENCE BAND 1938-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,344,773		0.0000	1.0000	100.00
0.5	4,368,017	2,508	0.0006	0.9994	100.00
1.5	4,390,246	5,106	0.0012	0.9988	99.94
2.5	4,400,207	1,502	0.0003	0.9997	99.83
3.5	4,418,659	3,619	0.0008	0.9992	99.79
4.5	4,433,565	11,910	0.0027	0.9973	99.71
5.5	4,432,749	469	0.0001	0.9999	99.44
6.5	4,440,652	361	0.0001	0.9999	99.43
7.5	4,446,734	364	0.0001	0.9999	99.42
8.5	4,321,092	3,404	0.0008	0.9992	99.42
9.5	4,173,824	5,081	0.0012	0.9988	99.34
10.5	3,949,137	769	0.0002	0.9998	99.22
11.5	3,764,696	1,097	0.0003	0.9997	99.20
12.5	3,636,700	1,603	0.0004	0.9996	99.17
13.5	3,463,571	1,072	0.0003	0.9997	99.12
14.5	3,283,371	520	0.0002	0.9998	99.09
15.5	3,170,869	2,611	0.0008	0.9992	99.08
16.5	3,025,443	291	0.0001	0.9999	99.00
17.5	2,846,211	2,372	0.0008	0.9992	98.99
18.5	2,736,958	5,858	0.0021	0.9979	98.90
19.5	2,601,550	40,823	0.0157	0.9843	98.69
20.5	2,429,261	37,362	0.0154	0.9846	97.14
21.5	2,251,284	60,820	0.0270	0.9730	95.65
22.5	2,046,261	151,015	0.0738	0.9262	93.07
23.5	1,721,980	102,760	0.0597	0.9403	86.20
24.5	1,458,305	45,327	0.0311	0.9689	81.05
25.5	1,287,865	17,415	0.0135	0.9865	78.53
26.5	1,154,136	16,156	0.0140	0.9860	77.47
27.5	1,038,390	13,902	0.0134	0.9866	76.39
28.5	934,073	16,265	0.0174	0.9826	75.37
29.5	813,253	36,168	0.0445	0.9555	74.05
30.5	674,113	24,428	0.0362	0.9638	70.76
31.5	571,453	16,086	0.0281	0.9719	68.20
32.5	513,618	10,544	0.0205	0.9795	66.28
33.5	501,770	10,598	0.0211	0.9789	64.92
34.5	491,172	11,068	0.0225	0.9775	63.54
35.5	466,516	8,986	0.0193	0.9807	62.11
36.5	431,813	11,272	0.0261	0.9739	60.92
37.5	404,633	16,101	0.0398	0.9602	59.33
38.5	347,270	2,411	0.0069	0.9931	56.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2003

EXPERIENCE BAND 1938-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	314,239	3,000	0.0095	0.9905	56.57
40.5	259,105	1,004	0.0039	0.9961	56.03
41.5	203,233	904	0.0044	0.9956	55.81
42.5	164,877	808	0.0049	0.9951	55.56
43.5	137,585	758	0.0055	0.9945	55.29
44.5	119,721	2,030	0.0170	0.9830	54.99
45.5	104,386	1,485	0.0142	0.9858	54.06
46.5	88,487	2,210	0.0250	0.9750	53.29
47.5	73,197	138	0.0019	0.9981	51.96
48.5	63,630	5	0.0001	0.9999	51.86
49.5	57,289		0.0000	1.0000	51.85
50.5	51,518		0.0000	1.0000	51.85
51.5	44,631		0.0000	1.0000	51.85
52.5	34,126	10	0.0003	0.9997	51.85
53.5	25,131	2,768	0.1101	0.8899	51.84
54.5	11,270	6,976	0.6190	0.3810	46.13
55.5	196		0.0000	1.0000	17.58
56.5	196		0.0000	1.0000	17.58
57.5	199		0.0000	1.0000	17.58
58.5	196		0.0000	1.0000	17.58
59.5	196		0.0000	1.0000	17.58
60.5	196		0.0000	1.0000	17.58
61.5	196		0.0000	1.0000	17.58
62.5	196	196	1.0000		17.58
63.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2003			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,683,726		0.0000	1.0000	100.00
0.5	3,742,437	1,701	0.0005	0.9995	100.00
1.5	3,799,240	4,159	0.0011	0.9989	99.95
2.5	3,868,748		0.0000	1.0000	99.85
3.5	3,936,687	3,137	0.0008	0.9992	99.85
4.5	4,012,002	11,608	0.0029	0.9971	99.77
5.5	4,104,158	358	0.0001	0.9999	99.48
6.5	4,157,656	290	0.0001	0.9999	99.47
7.5	4,197,199	119	0.0000	1.0000	99.46
8.5	4,115,571	1,612	0.0004	0.9996	99.46
9.5	3,997,517	1,320	0.0003	0.9997	99.42
10.5	3,792,788	418	0.0001	0.9999	99.39
11.5	3,611,398	631	0.0002	0.9998	99.38
12.5	3,493,726	1,091	0.0003	0.9997	99.36
13.5	3,330,648	873	0.0003	0.9997	99.33
14.5	3,171,622	394	0.0001	0.9999	99.30
15.5	3,072,555	2,569	0.0008	0.9992	99.29
16.5	2,945,997	197	0.0001	0.9999	99.21
17.5	2,775,399	2,314	0.0008	0.9992	99.20
18.5	2,681,314	5,834	0.0022	0.9978	99.12
19.5	2,553,339	32,648	0.0128	0.9872	98.90
20.5	2,396,154	24,335	0.0102	0.9898	97.64
21.5	2,234,848	58,644	0.0262	0.9738	96.64
22.5	2,033,132	149,434	0.0735	0.9265	94.11
23.5	1,712,997	101,997	0.0595	0.9405	87.19
24.5	1,451,425	44,078	0.0304	0.9696	82.00
25.5	1,283,118	13,860	0.0108	0.9892	79.51
26.5	1,153,188	15,780	0.0137	0.9863	78.65
27.5	1,037,639	13,865	0.0134	0.9866	77.57
28.5	929,717	16,265	0.0175	0.9825	76.54
29.5	801,910	36,160	0.0451	0.9549	75.20
30.5	663,214	24,297	0.0366	0.9634	71.81
31.5	564,404	16,051	0.0284	0.9716	69.18
32.5	513,618	10,544	0.0205	0.9795	67.21
33.5	501,770	10,598	0.0211	0.9789	65.83
34.5	491,172	11,068	0.0225	0.9775	64.44
35.5	466,478	8,986	0.0193	0.9807	62.99
36.5	431,775	11,272	0.0261	0.9739	61.77
37.5	404,545	16,051	0.0397	0.9603	60.16
38.5	347,245	2,411	0.0069	0.9931	57.78

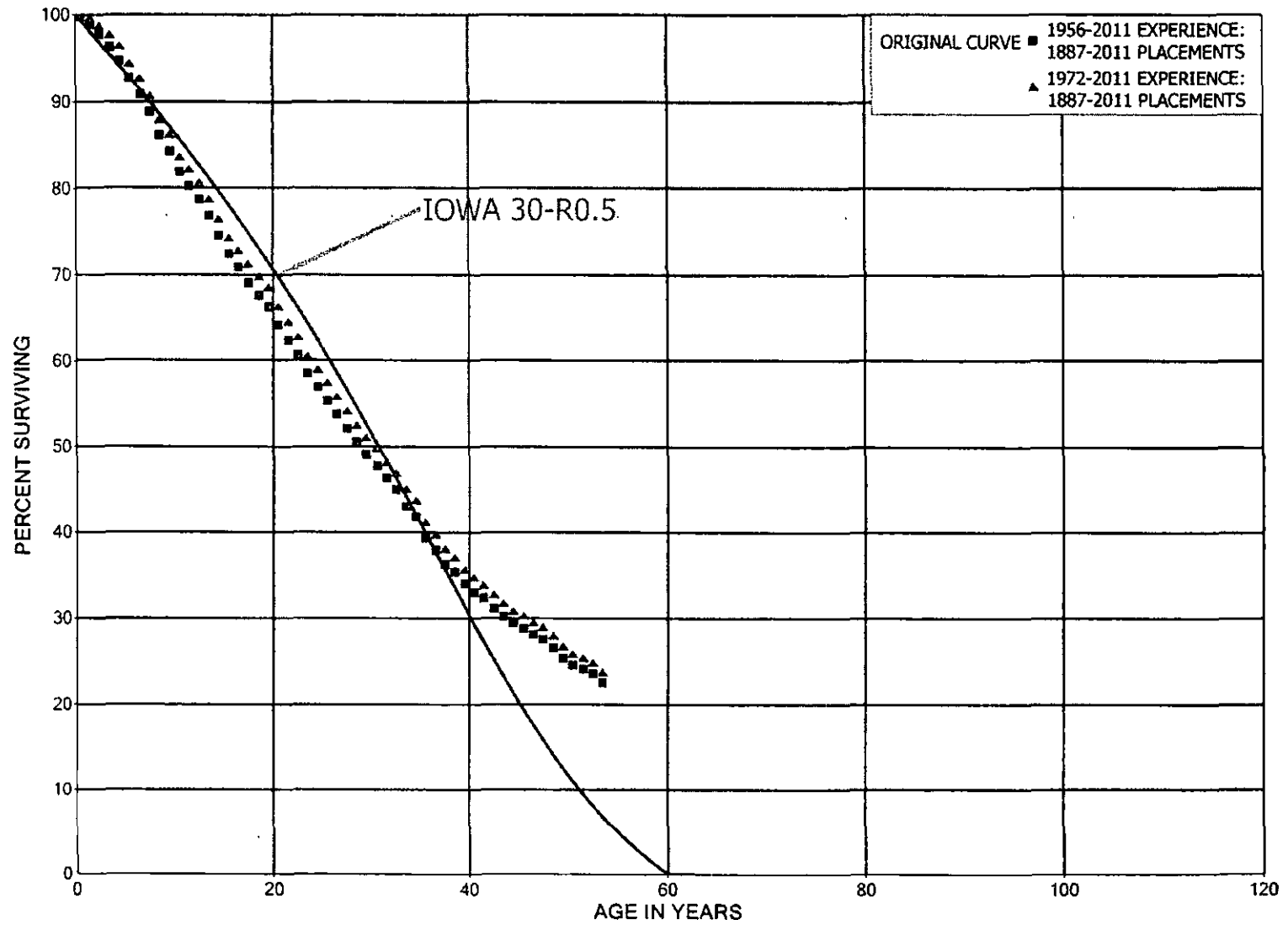
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2003			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	314,239	3,000	0.0095	0.9905	57.37
40.5	259,105	1,004	0.0039	0.9961	56.83
41.5	203,233	904	0.0044	0.9956	56.61
42.5	164,877	808	0.0049	0.9951	56.35
43.5	137,585	758	0.0055	0.9945	56.08
44.5	119,721	2,030	0.0170	0.9830	55.77
45.5	104,386	1,485	0.0142	0.9858	54.82
46.5	88,427	2,210	0.0250	0.9750	54.04
47.5	73,197	138	0.0019	0.9981	52.69
48.5	63,630	5	0.0001	0.9999	52.59
49.5	57,289		0.0000	1.0000	52.59
50.5	51,518		0.0000	1.0000	52.59
51.5	44,631		0.0000	1.0000	52.59
52.5	34,126	10	0.0003	0.9997	52.59
53.5	25,131	2,768	0.1101	0.8899	52.57
54.5	11,270	6,976	0.6190	0.3810	46.78
55.5	196		0.0000	1.0000	17.83
56.5	196		0.0000	1.0000	17.83
57.5	196		0.0000	1.0000	17.83
58.5	196		0.0000	1.0000	17.83
59.5	196		0.0000	1.0000	17.83
60.5	196		0.0000	1.0000	17.83
61.5	196		0.0000	1.0000	17.83
62.5	196	196	1.0000		17.83
63.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-116

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,846,044	31,466	0.0032	0.9968	100.00
0.5	9,658,632	82,414	0.0085	0.9915	99.68
1.5	9,422,313	106,109	0.0113	0.9887	98.83
2.5	9,212,577	130,721	0.0142	0.9858	97.72
3.5	8,915,893	149,854	0.0168	0.9832	96.33
4.5	8,546,173	181,090	0.0212	0.9788	94.71
5.5	8,292,410	162,988	0.0197	0.9803	92.70
6.5	8,084,560	182,568	0.0226	0.9774	90.88
7.5	7,932,271	236,966	0.0299	0.9701	88.83
8.5	7,166,561	155,805	0.0217	0.9783	86.18
9.5	6,718,518	191,829	0.0286	0.9714	84.30
10.5	6,515,676	126,215	0.0194	0.9806	81.90
11.5	6,215,176	123,217	0.0198	0.9802	80.31
12.5	6,013,106	145,320	0.0242	0.9758	78.72
13.5	5,655,611	167,795	0.0297	0.9703	76.81
14.5	5,323,598	152,850	0.0287	0.9713	74.54
15.5	4,950,484	107,214	0.0217	0.9783	72.40
16.5	4,704,718	117,202	0.0249	0.9751	70.83
17.5	4,390,658	92,467	0.0211	0.9789	69.06
18.5	4,168,190	79,445	0.0191	0.9809	67.61
19.5	3,999,511	132,411	0.0331	0.9669	66.32
20.5	3,746,746	98,553	0.0263	0.9737	64.12
21.5	3,564,772	100,011	0.0281	0.9719	62.44
22.5	3,386,815	121,739	0.0359	0.9641	60.69
23.5	3,121,731	84,847	0.0272	0.9728	58.50
24.5	3,010,413	83,462	0.0277	0.9723	56.91
25.5	2,809,912	80,243	0.0286	0.9714	55.34
26.5	2,671,661	82,499	0.0309	0.9691	53.76
27.5	2,549,336	75,285	0.0295	0.9705	52.10
28.5	2,394,021	69,711	0.0291	0.9709	50.56
29.5	2,199,453	58,609	0.0266	0.9734	49.09
30.5	2,003,967	64,415	0.0321	0.9679	47.78
31.5	1,850,570	49,322	0.0267	0.9733	46.24
32.5	1,764,924	78,886	0.0447	0.9553	45.01
33.5	1,672,852	49,761	0.0297	0.9703	43.00
34.5	1,620,849	95,992	0.0592	0.9408	41.72
35.5	1,522,102	55,414	0.0364	0.9636	39.25
36.5	1,435,997	61,041	0.0425	0.9575	37.82
37.5	1,339,369	33,349	0.0249	0.9751	36.21
38.5	1,252,706	49,537	0.0395	0.9605	35.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,100,790	29,396	0.0267	0.9733	33.91
40.5	941,145	22,060	0.0234	0.9766	33.01
41.5	853,771	29,821	0.0349	0.9651	32.23
42.5	760,710	23,086	0.0303	0.9697	31.11
43.5	668,580	18,189	0.0272	0.9728	30.16
44.5	582,798	11,913	0.0204	0.9796	29.34
45.5	537,875	12,557	0.0233	0.9767	28.74
46.5	480,160	10,453	0.0218	0.9782	28.07
47.5	430,974	14,854	0.0345	0.9655	27.46
48.5	373,425	16,694	0.0447	0.9553	26.52
49.5	342,316	10,507	0.0307	0.9693	25.33
50.5	290,038	5,168	0.0178	0.9822	24.55
51.5	231,068	5,533	0.0239	0.9761	24.11
52.5	200,401	8,663	0.0432	0.9568	23.54
53.5	158,015	2,434	0.0154	0.9846	22.52
54.5	123,612	5,916	0.0479	0.9521	22.17
55.5	90,059	5,788	0.0643	0.9357	21.11
56.5	57,199	1,385	0.0242	0.9758	19.75
57.5	41,067	2,169	0.0528	0.9472	19.28
58.5	31,390	783	0.0249	0.9751	18.26
59.5	24,611	250	0.0102	0.9898	17.80
60.5	19,525	26	0.0013	0.9987	17.62
61.5	17,146	809	0.0472	0.9528	17.60
62.5	16,337	1,251	0.0766	0.9234	16.77
63.5	13,602		0.0000	1.0000	15.48
64.5	12,741	27	0.0021	0.9979	15.48
65.5	12,656	80	0.0063	0.9937	15.45
66.5	11,902	141	0.0119	0.9881	15.35
67.5	10,795		0.0000	1.0000	15.17
68.5	6,570		0.0000	1.0000	15.17
69.5	5,899	694	0.1177	0.8823	15.17
70.5	4,833	80	0.0166	0.9834	13.39
71.5	4,803	484	0.1008	0.8992	13.16
72.5	4,098	50	0.0122	0.9878	11.84
73.5	3,766		0.0000	1.0000	11.69
74.5	2,620		0.0000	1.0000	11.69
75.5	2,668	17	0.0064	0.9936	11.69
76.5	2,532	21	0.0084	0.9916	11.62
77.5	2,498	12	0.0048	0.9952	11.52
78.5	2,191	47	0.0216	0.9784	11.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,144		0.0000	1.0000	11.22
80.5	2,002	46	0.0229	0.9771	11.22
81.5	1,180	24	0.0203	0.9797	10.96
82.5	402	99	0.2473	0.7527	10.74
83.5	194		0.0000	1.0000	8.08
84.5	194		0.0000	1.0000	8.08
85.5	209	58	0.2778	0.7222	8.08
86.5	151		0.0000	1.0000	5.84
87.5	151		0.0000	1.0000	5.84
88.5	151		0.0000	1.0000	5.84
89.5	140		0.0000	1.0000	5.84
90.5	140		0.0000	1.0000	5.84
91.5	140	53	0.3772	0.6228	5.84
92.5	87		0.0000	1.0000	3.63
93.5	87		0.0000	1.0000	3.63
94.5	87		0.0000	1.0000	3.63
95.5	87		0.0000	1.0000	3.63
96.5	87		0.0000	1.0000	3.63
97.5	87		0.0000	1.0000	3.63
98.5	87		0.0000	1.0000	3.63
99.5	87		0.0000	1.0000	3.63
100.5	87		0.0000	1.0000	3.63
101.5	87		0.0000	1.0000	3.63
102.5	87		0.0000	1.0000	3.63
103.5	87		0.0000	1.0000	3.63
104.5	87		0.0000	1.0000	3.63
105.5	87		0.0000	1.0000	3.63
106.5	87		0.0000	1.0000	3.63
107.5	87		0.0000	1.0000	3.63
108.5	87		0.0000	1.0000	3.63
109.5	63		0.0000	1.0000	3.63
110.5	63		0.0000	1.0000	3.63
111.5	63		0.0000	1.0000	3.63
112.5	63		0.0000	1.0000	3.63
113.5	63		0.0000	1.0000	3.63
114.5	63	15	0.2412	0.7588	3.63
115.5	48		0.0000	1.0000	2.76
116.5	48		0.0000	1.0000	2.76
117.5	48		0.0000	1.0000	2.76
118.5	24		0.0000	1.0000	2.76
119.5	24		0.0000	1.0000	2.76
120.5	24		0.0000	1.0000	2.76
121.5					2.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,492,123	4,654	0.0006	0.9994	100.00
0.5	7,682,418	41,278	0.0054	0.9946	99.94
1.5	7,553,400	64,513	0.0085	0.9915	99.40
2.5	7,509,547	75,814	0.0101	0.9899	98.55
3.5	7,350,463	95,906	0.0130	0.9870	97.56
4.5	7,194,057	147,954	0.0206	0.9794	96.28
5.5	6,984,058	130,736	0.0187	0.9813	94.30
6.5	6,854,977	152,251	0.0222	0.9778	92.54
7.5	6,802,375	207,702	0.0305	0.9695	90.48
8.5	6,176,440	115,654	0.0187	0.9813	87.72
9.5	5,793,368	169,633	0.0293	0.9707	86.08
10.5	5,703,472	100,760	0.0177	0.9823	83.56
11.5	5,529,829	105,828	0.0191	0.9809	82.08
12.5	5,420,127	126,460	0.0233	0.9767	80.51
13.5	5,152,788	155,303	0.0301	0.9699	78.63
14.5	4,904,060	140,378	0.0286	0.9714	76.26
15.5	4,613,545	88,111	0.0191	0.9809	74.08
16.5	4,448,905	97,689	0.0220	0.9780	72.66
17.5	4,187,227	83,621	0.0200	0.9800	71.07
18.5	3,990,097	73,312	0.0184	0.9816	69.65
19.5	3,855,248	124,649	0.0323	0.9677	68.37
20.5	3,638,907	95,493	0.0262	0.9738	66.16
21.5	3,474,020	95,872	0.0276	0.9724	64.42
22.5	3,296,953	118,113	0.0358	0.9642	62.65
23.5	3,035,020	77,166	0.0254	0.9746	60.40
24.5	2,934,015	80,271	0.0274	0.9726	58.87
25.5	2,736,334	78,421	0.0287	0.9713	57.25
26.5	2,602,557	79,870	0.0307	0.9693	55.61
27.5	2,485,504	74,653	0.0300	0.9700	53.91
28.5	2,343,340	64,295	0.0274	0.9726	52.29
29.5	2,154,728	54,075	0.0251	0.9749	50.85
30.5	1,965,515	63,466	0.0323	0.9677	49.58
31.5	1,814,801	45,741	0.0252	0.9748	47.98
32.5	1,733,230	73,166	0.0422	0.9578	46.77
33.5	1,652,508	48,958	0.0296	0.9704	44.79
34.5	1,601,915	93,988	0.0587	0.9413	43.47
35.5	1,505,883	52,810	0.0351	0.9649	40.92
36.5	1,424,993	60,944	0.0428	0.9572	39.48
37.5	1,328,618	32,223	0.0243	0.9757	37.79
38.5	1,247,158	49,337	0.0396	0.9604	36.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011

EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,095,484	29,157	0.0266	0.9734	35.42
40.5	937,905	21,968	0.0234	0.9766	34.47
41.5	851,765	29,690	0.0349	0.9651	33.67
42.5	759,025	23,021	0.0303	0.9697	32.49
43.5	667,316	18,066	0.0271	0.9729	31.51
44.5	581,747	11,818	0.0203	0.9797	30.65
45.5	536,946	12,477	0.0232	0.9768	30.03
46.5	479,384	10,445	0.0218	0.9782	29.33
47.5	430,173	14,854	0.0345	0.9655	28.70
48.5	372,617	16,694	0.0448	0.9552	27.70
49.5	342,162	10,493	0.0307	0.9693	26.46
50.5	289,899	5,153	0.0178	0.9822	25.65
51.5	230,935	5,525	0.0239	0.9761	25.20
52.5	200,277	8,663	0.0433	0.9567	24.59
53.5	157,921	2,395	0.0152	0.9848	23.53
54.5	123,422	5,785	0.0469	0.9531	23.17
55.5	90,020	5,788	0.0643	0.9357	22.09
56.5	57,123	1,385	0.0242	0.9758	20.67
57.5	40,994	2,169	0.0529	0.9471	20.17
58.5	31,318	778	0.0248	0.9752	19.10
59.5	24,544	250	0.0102	0.9898	18.62
60.5	19,457	26	0.0013	0.9987	18.43
61.5	17,078	809	0.0473	0.9527	18.41
62.5	16,269	1,251	0.0769	0.9231	17.54
63.5	13,511		0.0000	1.0000	16.19
64.5	12,649	27	0.0021	0.9979	16.19
65.5	12,565	80	0.0064	0.9936	16.15
66.5	11,810	141	0.0120	0.9880	16.05
67.5	10,704		0.0000	1.0000	15.86
68.5	6,479		0.0000	1.0000	15.86
69.5	5,855	694	0.1186	0.8814	15.86
70.5	4,790	80	0.0167	0.9833	13.98
71.5	4,803	484	0.1008	0.8992	13.74
72.5	4,050	50	0.0124	0.9876	12.36
73.5	3,718		0.0000	1.0000	12.21
74.5	2,572		0.0000	1.0000	12.21
75.5	2,572	17	0.0066	0.9934	12.21
76.5	2,436	21	0.0088	0.9912	12.13
77.5	2,402	12	0.0050	0.9950	12.02
78.5	2,143	47	0.0220	0.9780	11.96

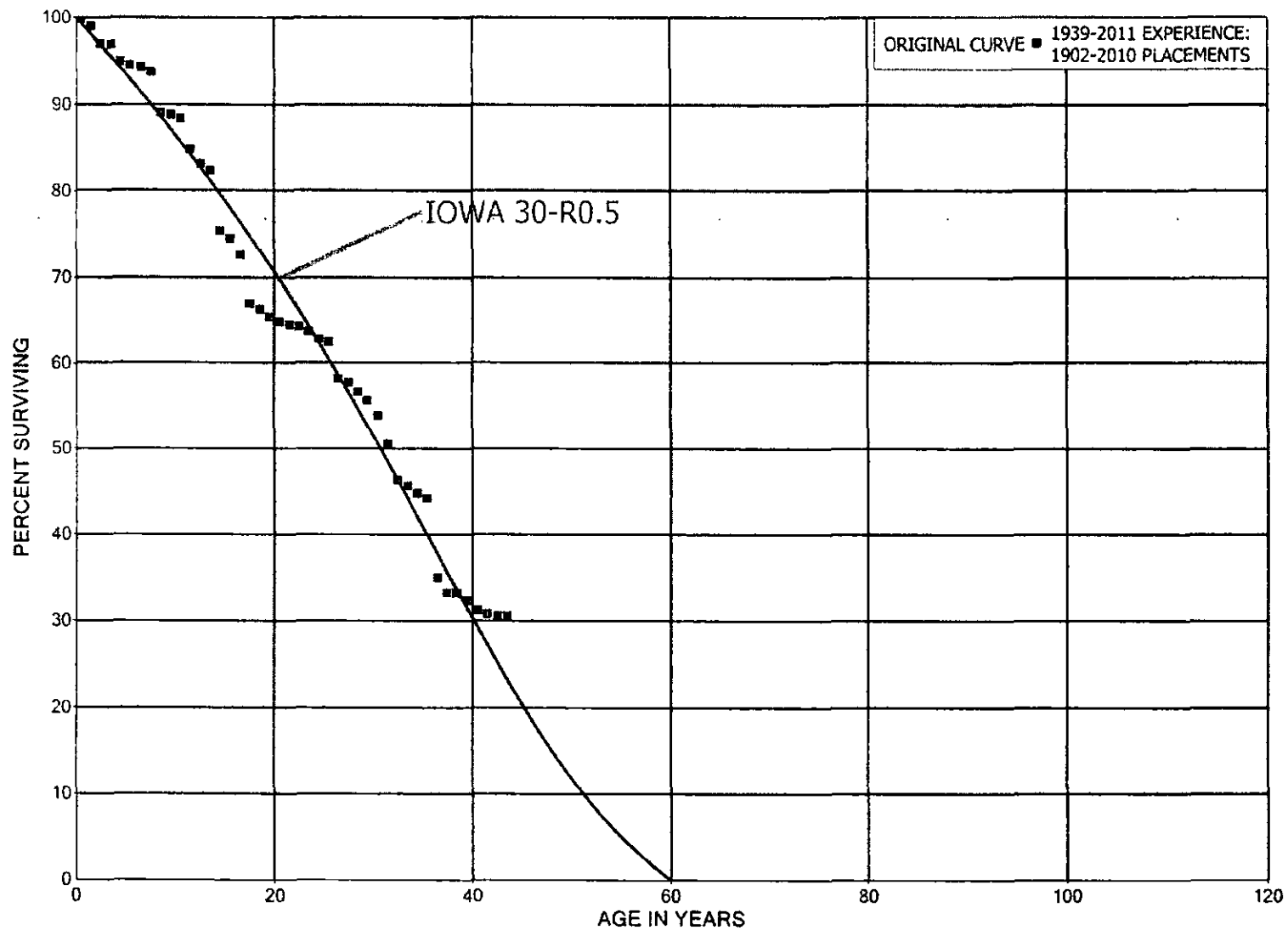
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STN EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1972-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,096		0.0000	1.0000	11.70
80.5	1,954	46	0.0235	0.9765	11.70
81.5	1,180	24	0.0203	0.9797	11.42
82.5	402	99	0.2473	0.7527	11.19
83.5	194		0.0000	1.0000	8.42
84.5	194		0.0000	1.0000	8.42
85.5	209	58	0.2778	0.7222	8.42
86.5	151		0.0000	1.0000	6.08
87.5	151		0.0000	1.0000	6.08
88.5	151		0.0000	1.0000	6.08
89.5	140		0.0000	1.0000	6.08
90.5	140		0.0000	1.0000	6.08
91.5	140	53	0.3772	0.6228	6.08
92.5	87		0.0000	1.0000	3.79
93.5	87		0.0000	1.0000	3.79
94.5	87		0.0000	1.0000	3.79
95.5	87		0.0000	1.0000	3.79
96.5	87		0.0000	1.0000	3.79
97.5	87		0.0000	1.0000	3.79
98.5	87		0.0000	1.0000	3.79
99.5	87		0.0000	1.0000	3.79
100.5	87		0.0000	1.0000	3.79
101.5	87		0.0000	1.0000	3.79
102.5	87		0.0000	1.0000	3.79
103.5	87		0.0000	1.0000	3.79
104.5	87		0.0000	1.0000	3.79
105.5	87		0.0000	1.0000	3.79
106.5	87		0.0000	1.0000	3.79
107.5	87		0.0000	1.0000	3.79
108.5	87		0.0000	1.0000	3.79
109.5	63		0.0000	1.0000	3.79
110.5	63		0.0000	1.0000	3.79
111.5	63		0.0000	1.0000	3.79
112.5	63		0.0000	1.0000	3.79
113.5	63		0.0000	1.0000	3.79
114.5	63	15	0.2412	0.7588	3.79
115.5	48		0.0000	1.0000	2.87
116.5	48		0.0000	1.0000	2.87
117.5	48		0.0000	1.0000	2.87
118.5	24		0.0000	1.0000	2.87
119.5	24		0.0000	1.0000	2.87
120.5	24		0.0000	1.0000	2.87
121.5					2.87

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387 OTHER EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-123

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2010

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	311,617	569	0.0018	0.9982	100.00
0.5	314,751	2,879	0.0091	0.9909	99.82
1.5	256,209	5,032	0.0196	0.9804	98.90
2.5	255,606	434	0.0017	0.9983	96.96
3.5	254,782	4,881	0.0192	0.9808	96.80
4.5	262,020	1,221	0.0047	0.9953	94.94
5.5	255,084	650	0.0025	0.9975	94.50
6.5	251,252	1,423	0.0057	0.9943	94.26
7.5	246,883	12,163	0.0493	0.9507	93.73
8.5	212,959	781	0.0037	0.9963	89.11
9.5	212,258	1,039	0.0049	0.9951	88.78
10.5	214,229	8,483	0.0396	0.9604	88.35
11.5	206,942	4,126	0.0199	0.9801	84.85
12.5	202,673	1,962	0.0097	0.9903	83.16
13.5	200,457	16,985	0.0847	0.9153	82.35
14.5	181,633	2,175	0.0120	0.9880	75.37
15.5	177,246	4,432	0.0250	0.9750	74.47
16.5	171,486	13,461	0.0785	0.9215	72.61
17.5	158,072	1,443	0.0091	0.9909	66.91
18.5	156,995	2,189	0.0139	0.9861	66.30
19.5	152,519	1,231	0.0081	0.9919	65.37
20.5	151,288	851	0.0056	0.9944	64.85
21.5	149,648	547	0.0037	0.9963	64.48
22.5	148,687	1,225	0.0082	0.9918	64.25
23.5	148,610	2,127	0.0143	0.9857	63.72
24.5	147,381	776	0.0053	0.9947	62.81
25.5	146,605	9,979	0.0681	0.9319	62.48
26.5	122,303	1,144	0.0094	0.9906	58.22
27.5	121,048	2,124	0.0175	0.9825	57.68
28.5	118,557	2,246	0.0189	0.9811	56.67
29.5	115,844	3,591	0.0310	0.9690	55.59
30.5	98,723	6,112	0.0619	0.9381	53.87
31.5	92,612	7,792	0.0841	0.9159	50.53
32.5	84,617	1,184	0.0140	0.9860	46.28
33.5	81,727	1,534	0.0188	0.9812	45.64
34.5	73,511	1,062	0.0144	0.9856	44.78
35.5	72,254	15,093	0.2089	0.7911	44.13
36.5	57,165	2,780	0.0486	0.9514	34.91
37.5	54,295	33	0.0006	0.9994	33.22
38.5	54,235	1,517	0.0280	0.9720	33.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

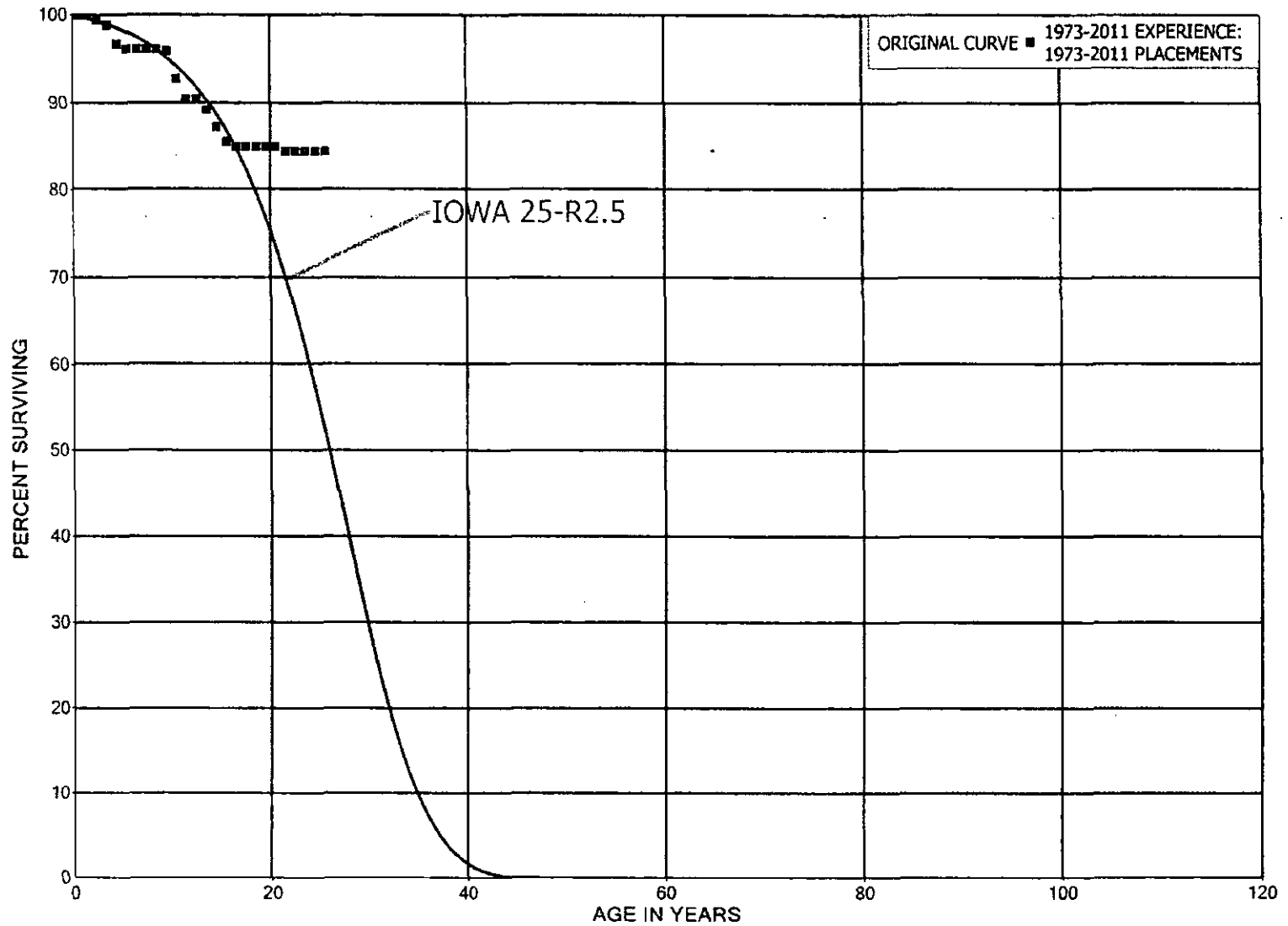
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2010

EXPERIENCE BAND 1939-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,808	1,505	0.0336	0.9664	32.27
40.5	43,304	676	0.0156	0.9844	31.18
41.5	42,628	217	0.0051	0.9949	30.70
42.5	42,391	99	0.0023	0.9977	30.54
43.5	42,181	64	0.0015	0.9985	30.47
44.5	41,673	263	0.0063	0.9937	30.42
45.5	40,802	67	0.0016	0.9984	30.23
46.5	40,736	82	0.0020	0.9980	30.18
47.5	40,653		0.0000	1.0000	30.12
48.5	40,653		0.0000	1.0000	30.12
49.5	33,021	6,669	0.2020	0.7980	30.12
50.5	26,352		0.0000	1.0000	24.04
51.5	26,352	263	0.0100	0.9900	24.04
52.5	25,900	263	0.0101	0.9899	23.80
53.5	25,558		0.0000	1.0000	23.56
54.5	11,183	166	0.0149	0.9851	23.56
55.5	11,017		0.0000	1.0000	23.21
56.5	2,034		0.0000	1.0000	23.21
57.5	2,034	1,053	0.5178	0.4822	23.21
58.5	981	645	0.6581	0.3419	11.19
59.5	335	40	0.1198	0.8802	3.83
60.5	295		0.0000	1.0000	3.37
61.5	205	11	0.0531	0.9469	3.37
62.5	194		0.0000	1.0000	3.19
63.5	194		0.0000	1.0000	3.19
64.5	194	5	0.0232	0.9768	3.19
65.5	190		0.0000	1.0000	3.11
66.5	190	2	0.0106	0.9894	3.11
67.5	188	12	0.0617	0.9383	3.08
68.5	176		0.0000	1.0000	2.89
69.5	38		0.0000	1.0000	2.89
70.5					2.89

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-126

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

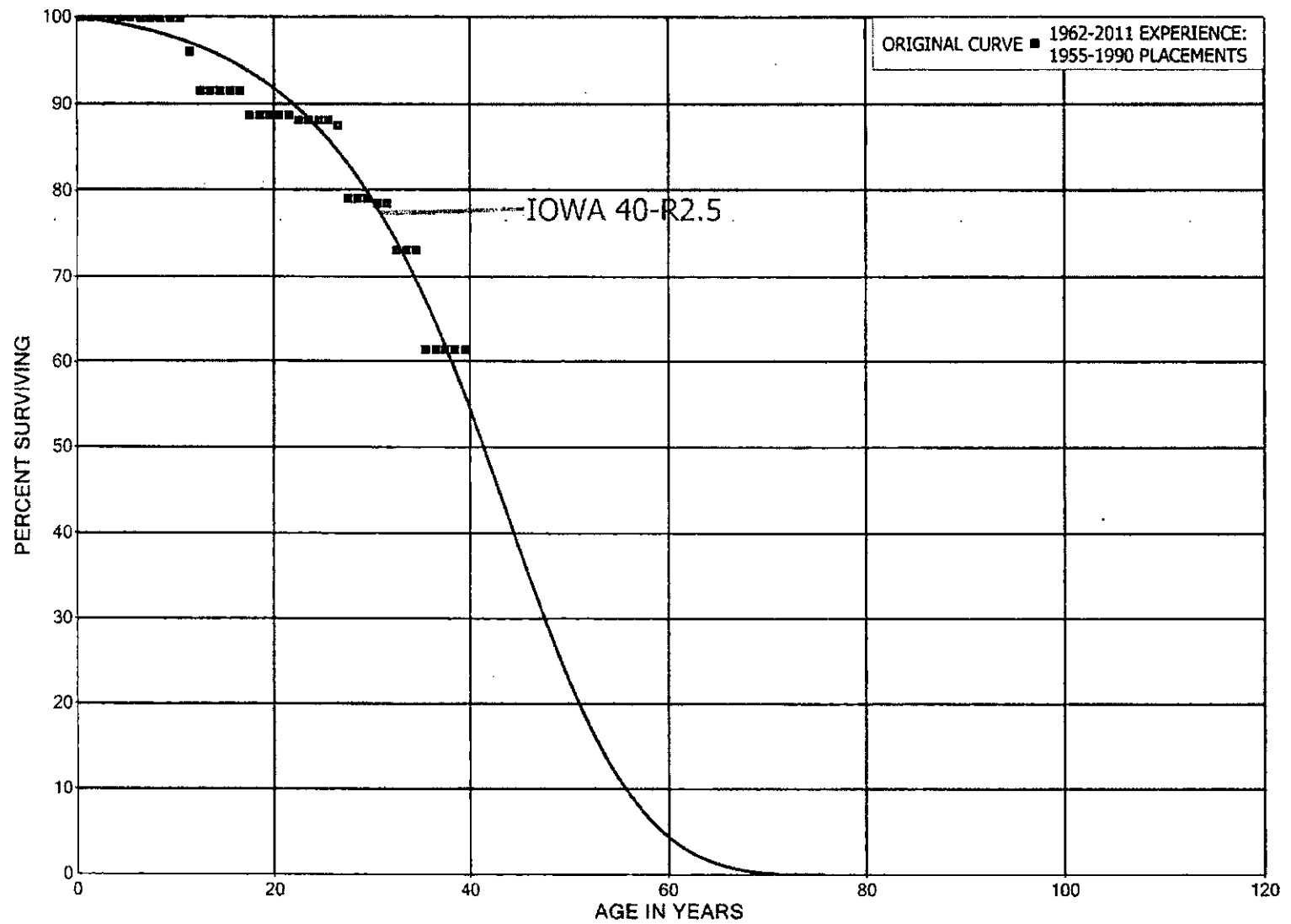
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2011

EXPERIENCE BAND 1973-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,115,435		0.0000	1.0000	100.00
0.5	1,103,006	900	0.0008	0.9992	100.00
1.5	980,496	4,801	0.0049	0.9951	99.92
2.5	967,235	6,294	0.0065	0.9935	99.43
3.5	960,940	19,945	0.0208	0.9792	98.78
4.5	931,057	5,100	0.0055	0.9945	96.73
5.5	884,778		0.0000	1.0000	96.20
6.5	618,693		0.0000	1.0000	96.20
7.5	499,116		0.0000	1.0000	96.20
8.5	496,790	1,159	0.0023	0.9977	96.20
9.5	495,631	16,978	0.0343	0.9657	95.98
10.5	336,187	8,448	0.0251	0.9749	92.69
11.5	277,560		0.0000	1.0000	90.36
12.5	277,560	3,511	0.0126	0.9874	90.36
13.5	274,049	6,349	0.0232	0.9768	89.22
14.5	267,700	4,937	0.0184	0.9816	87.15
15.5	262,763	1,836	0.0070	0.9930	85.54
16.5	260,926		0.0000	1.0000	84.95
17.5	256,844		0.0000	1.0000	84.95
18.5	255,126		0.0000	1.0000	84.95
19.5	248,615		0.0000	1.0000	84.95
20.5	210,370	1,490	0.0071	0.9929	84.95
21.5	170,927		0.0000	1.0000	84.34
22.5	167,501		0.0000	1.0000	84.34
23.5	167,501		0.0000	1.0000	84.34
24.5	127,496		0.0000	1.0000	84.34
25.5	65,900		0.0000	1.0000	84.34
26.5	38,547		0.0000	1.0000	84.34
27.5	33,816		0.0000	1.0000	84.34
28.5	23,121		0.0000	1.0000	84.34
29.5	23,121		0.0000	1.0000	84.34
30.5	23,121		0.0000	1.0000	84.34
31.5	21,976		0.0000	1.0000	84.34
32.5	21,976		0.0000	1.0000	84.34
33.5	21,976		0.0000	1.0000	84.34
34.5	21,976		0.0000	1.0000	84.34
35.5	15,667		0.0000	1.0000	84.34
36.5	12,478		0.0000	1.0000	84.34
37.5	917		0.0000	1.0000	84.34
38.5					84.34

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



III-128

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1990			EXPERIENCE BAND 1962-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,278		0.0000	1.0000	100.00
0.5	53,278		0.0000	1.0000	100.00
1.5	53,278		0.0000	1.0000	100.00
2.5	55,408		0.0000	1.0000	100.00
3.5	56,248		0.0000	1.0000	100.00
4.5	63,839		0.0000	1.0000	100.00
5.5	67,451	140	0.0021	0.9979	100.00
6.5	68,481		0.0000	1.0000	99.79
7.5	68,481		0.0000	1.0000	99.79
8.5	68,481		0.0000	1.0000	99.79
9.5	68,481		0.0000	1.0000	99.79
10.5	68,481	2,559	0.0374	0.9626	99.79
11.5	65,922	3,138	0.0476	0.9524	96.06
12.5	62,784		0.0000	1.0000	91.49
13.5	62,784		0.0000	1.0000	91.49
14.5	62,784		0.0000	1.0000	91.49
15.5	62,784		0.0000	1.0000	91.49
16.5	62,784	1,982	0.0316	0.9684	91.49
17.5	60,802		0.0000	1.0000	88.60
18.5	60,802		0.0000	1.0000	88.60
19.5	60,802		0.0000	1.0000	88.60
20.5	60,802		0.0000	1.0000	88.60
21.5	59,981	368	0.0061	0.9939	88.60
22.5	59,614		0.0000	1.0000	88.06
23.5	50,185		0.0000	1.0000	88.06
24.5	43,398		0.0000	1.0000	88.06
25.5	43,398	257	0.0059	0.9941	88.06
26.5	43,142	4,164	0.0965	0.9035	87.54
27.5	35,527		0.0000	1.0000	79.09
28.5	27,655		0.0000	1.0000	79.09
29.5	27,655	189	0.0068	0.9932	79.09
30.5	27,466		0.0000	1.0000	78.55
31.5	27,466	1,918	0.0698	0.9302	78.55
32.5	25,548		0.0000	1.0000	73.06
33.5	25,548		0.0000	1.0000	73.06
34.5	25,548	4,084	0.1599	0.8401	73.06
35.5	21,464		0.0000	1.0000	61.38
36.5	21,464		0.0000	1.0000	61.38
37.5	21,464		0.0000	1.0000	61.38
38.5	21,464		0.0000	1.0000	61.38

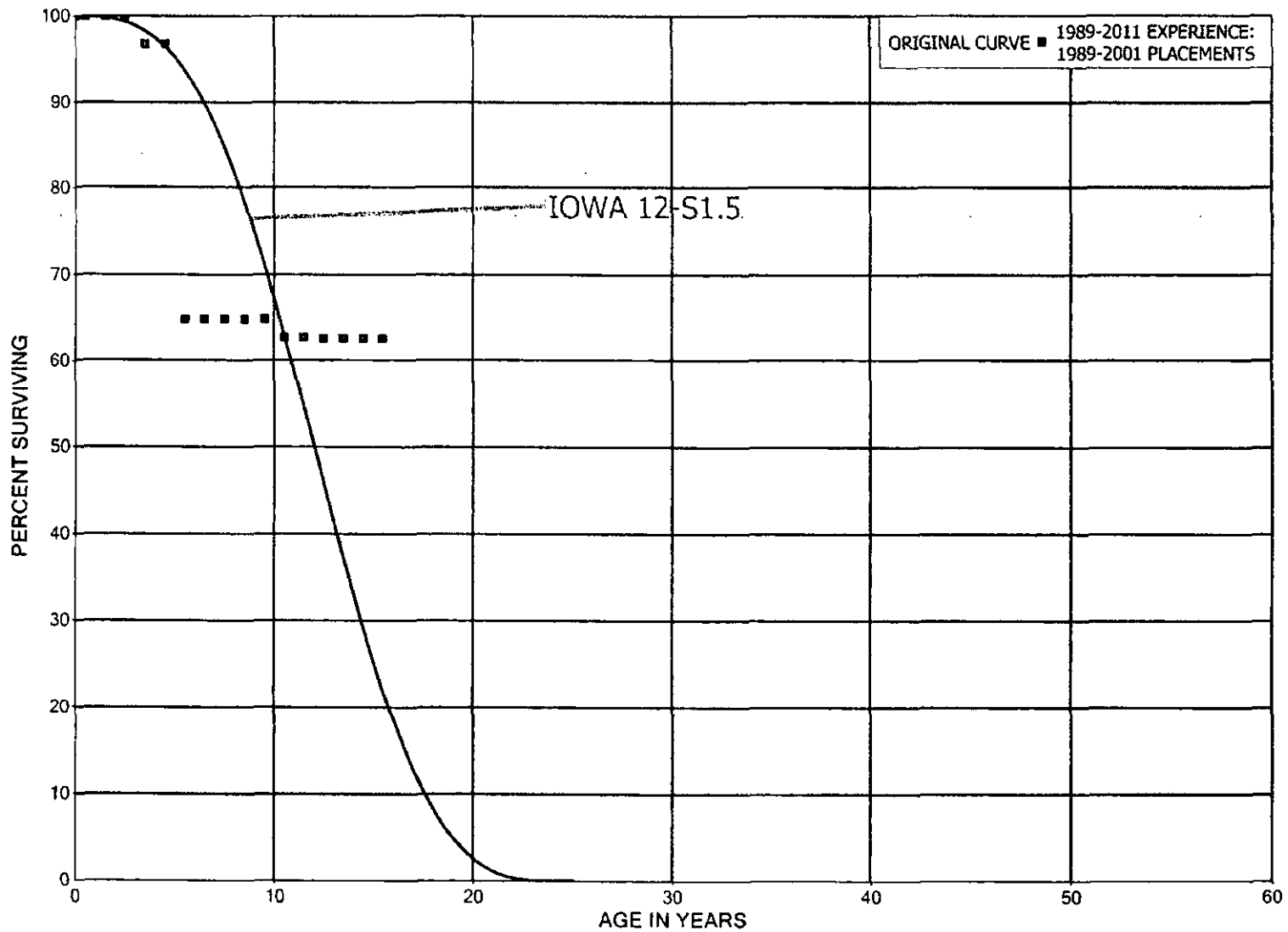
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1990			EXPERIENCE BAND 1962-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,464		0.0000	1.0000	61.38
40.5	3,493		0.0000	1.0000	61.38
41.5	3,493		0.0000	1.0000	61.38
42.5	3,493		0.0000	1.0000	61.38
43.5	3,493		0.0000	1.0000	61.38
44.5	3,493		0.0000	1.0000	61.38
45.5	3,493		0.0000	1.0000	61.38
46.5	3,493		0.0000	1.0000	61.38
47.5	3,493		0.0000	1.0000	61.38
48.5	3,493		0.0000	1.0000	61.38
49.5	3,493		0.0000	1.0000	61.38
50.5	3,493		0.0000	1.0000	61.38
51.5	3,493		0.0000	1.0000	61.38
52.5	1,363		0.0000	1.0000	61.38
53.5	1,171		0.0000	1.0000	61.38
54.5	1,171		0.0000	1.0000	61.38
55.5	1,171		0.0000	1.0000	61.38
56.5					61.38

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-131

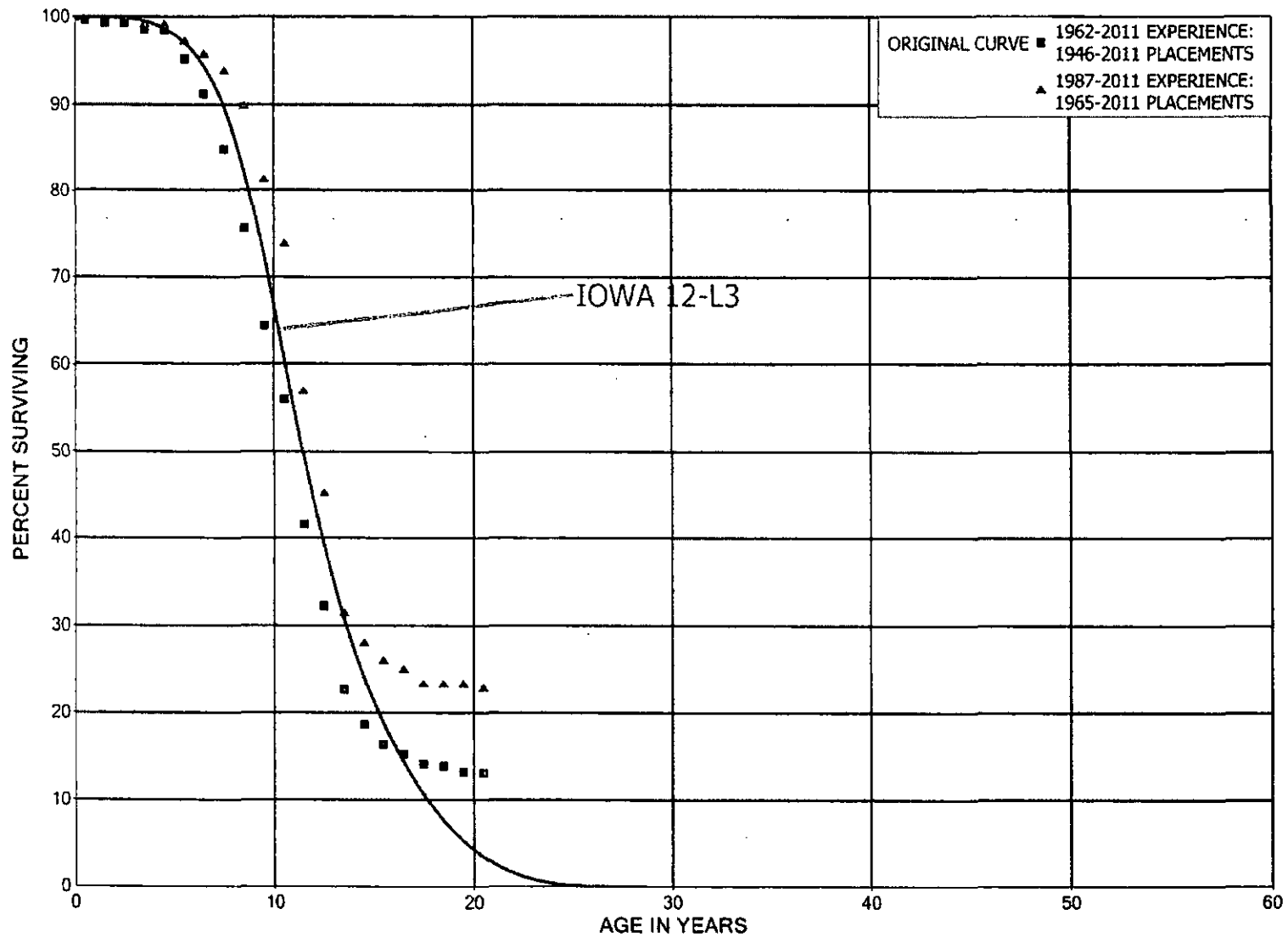
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2001			EXPERIENCE BAND 1989-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,121,665		0.0000	1.0000	100.00
0.5	3,121,665		0.0000	1.0000	100.00
1.5	3,121,665		0.0000	1.0000	100.00
2.5	3,121,665	103,870	0.0333	0.9667	100.00
3.5	3,017,795		0.0000	1.0000	96.67
4.5	3,017,795	993,540	0.3292	0.6708	96.67
5.5	2,024,255		0.0000	1.0000	64.85
6.5	2,024,255		0.0000	1.0000	64.85
7.5	2,024,255		0.0000	1.0000	64.85
8.5	2,024,255		0.0000	1.0000	64.85
9.5	2,024,255	65,288	0.0323	0.9677	64.85
10.5	1,878,220		0.0000	1.0000	62.75
11.5	1,878,220	4,406	0.0023	0.9977	62.75
12.5	1,855,364	1,064	0.0006	0.9994	62.61
13.5	1,755,899		0.0000	1.0000	62.57
14.5	1,755,899		0.0000	1.0000	62.57
15.5	1,475,807		0.0000	1.0000	62.57
16.5	340,339		0.0000	1.0000	62.57
17.5	222,411		0.0000	1.0000	62.57
18.5	126,466		0.0000	1.0000	62.57
19.5	126,466		0.0000	1.0000	62.57
20.5	101,772		0.0000	1.0000	62.57
21.5	99,674		0.0000	1.0000	62.57
22.5					62.57

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-133

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1962-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,054,325	15,475	0.0038	0.9962	100.00
0.5	4,115,989	14,936	0.0036	0.9964	99.62
1.5	4,312,485		0.0000	1.0000	99.26
2.5	4,488,787	31,755	0.0071	0.9929	99.26
3.5	4,771,211	10,314	0.0022	0.9978	98.55
4.5	4,895,702	157,094	0.0321	0.9679	98.34
5.5	4,964,891	206,581	0.0416	0.9584	95.19
6.5	5,028,890	354,400	0.0705	0.9295	91.23
7.5	4,888,754	529,216	0.1083	0.8917	84.80
8.5	3,925,072	580,245	0.1478	0.8522	75.62
9.5	3,388,629	447,923	0.1322	0.8678	64.44
10.5	2,972,044	766,070	0.2578	0.7422	55.92
11.5	1,790,341	402,404	0.2248	0.7752	41.51
12.5	1,118,771	331,522	0.2963	0.7037	32.18
13.5	766,839	134,624	0.1756	0.8244	22.64
14.5	579,807	73,370	0.1265	0.8735	18.67
15.5	515,486	36,179	0.0702	0.9298	16.31
16.5	334,596	24,560	0.0734	0.9266	15.16
17.5	243,514	3,799	0.0156	0.9844	14.05
18.5	228,611	10,055	0.0440	0.9560	13.83
19.5	220,152	3,350	0.0152	0.9848	13.22
20.5	129,075	10,338	0.0801	0.9199	13.02
21.5	104,071		0.0000	1.0000	11.98
22.5	104,071	27,379	0.2631	0.7369	11.98
23.5	69,752		0.0000	1.0000	8.83
24.5	62,257		0.0000	1.0000	8.83
25.5	62,257		0.0000	1.0000	8.83
26.5	62,257		0.0000	1.0000	8.83
27.5	62,257	1,083	0.0174	0.9826	8.83
28.5	54,820		0.0000	1.0000	8.67
29.5	33,970		0.0000	1.0000	8.67
30.5	20,520		0.0000	1.0000	8.67
31.5	3,420		0.0000	1.0000	8.67
32.5	3,420		0.0000	1.0000	8.67
33.5	3,420		0.0000	1.0000	8.67
34.5	3,420		0.0000	1.0000	8.67
35.5	3,420		0.0000	1.0000	8.67
36.5	3,420		0.0000	1.0000	8.67
37.5	3,420		0.0000	1.0000	8.67
38.5	1,960		0.0000	1.0000	8.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011

EXPERIENCE BAND 1962-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,960		0.0000	1.0000	8.67
40.5	1,960		0.0000	1.0000	8.67
41.5	1,413		0.0000	1.0000	8.67
42.5					8.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011

EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,444,921		0.0000	1.0000	100.00
0.5	3,426,573		0.0000	1.0000	100.00
1.5	3,428,345		0.0000	1.0000	100.00
2.5	3,430,214	31,755	0.0093	0.9907	100.00
3.5	3,419,505	2,657	0.0008	0.9992	99.07
4.5	3,483,682	67,163	0.0193	0.9807	99.00
5.5	3,489,083	52,395	0.0150	0.9850	97.09
6.5	3,538,521	70,034	0.0198	0.9802	95.63
7.5	3,590,319	152,200	0.0424	0.9576	93.74
8.5	2,937,043	282,183	0.0961	0.9039	89.76
9.5	2,700,663	247,097	0.0915	0.9085	81.14
10.5	2,476,208	568,563	0.2296	0.7704	73.72
11.5	1,483,228	305,237	0.2058	0.7942	56.79
12.5	908,825	277,333	0.3052	0.6948	45.10
13.5	618,312	69,717	0.1128	0.8872	31.34
14.5	498,778	35,735	0.0716	0.9284	27.81
15.5	465,963	18,375	0.0394	0.9606	25.81
16.5	303,425	19,948	0.0657	0.9343	24.80
17.5	219,780		0.0000	1.0000	23.17
18.5	208,676		0.0000	1.0000	23.17
19.5	201,057	3,350	0.0167	0.9833	23.17
20.5	104,569	10,338	0.0989	0.9011	22.78
21.5	88,361		0.0000	1.0000	20.53
22.5	88,361	11,669	0.1321	0.8679	20.53
23.5	69,752		0.0000	1.0000	17.82
24.5	62,257		0.0000	1.0000	17.82
25.5	62,257		0.0000	1.0000	17.82
26.5	62,257		0.0000	1.0000	17.82
27.5	62,257	1,083	0.0174	0.9826	17.82
28.5	54,820		0.0000	1.0000	17.51
29.5	33,970		0.0000	1.0000	17.51
30.5	20,520		0.0000	1.0000	17.51
31.5	3,420		0.0000	1.0000	17.51
32.5	3,420		0.0000	1.0000	17.51
33.5	3,420		0.0000	1.0000	17.51
34.5	3,420		0.0000	1.0000	17.51
35.5	3,420		0.0000	1.0000	17.51
36.5	3,420		0.0000	1.0000	17.51
37.5	3,420		0.0000	1.0000	17.51
38.5	1,960		0.0000	1.0000	17.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

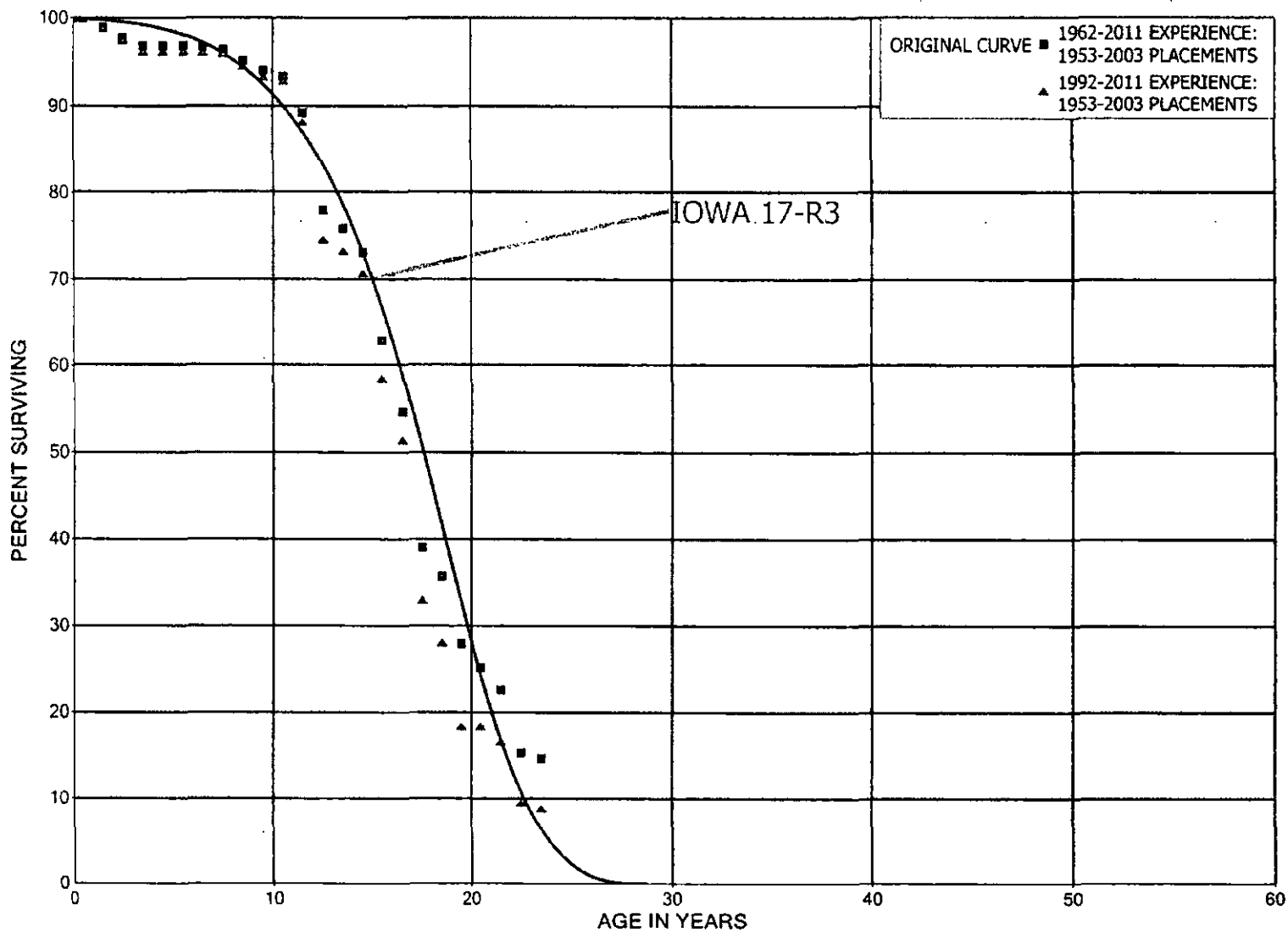
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2011

EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,960		0.0000	1.0000	17.51
40.5	1,960		0.0000	1.0000	17.51
41.5	1,413		0.0000	1.0000	17.51
42.5					17.51

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



III-138

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2003

EXPERIENCE BAND 1962-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,266,265		0.0000	1.0000	100.00
0.5	2,266,394	24,817	0.0109	0.9891	100.00
1.5	2,220,321	25,461	0.0115	0.9885	98.91
2.5	1,953,043	19,252	0.0099	0.9901	97.77
3.5	1,937,301		0.0000	1.0000	96.81
4.5	1,955,183	398	0.0002	0.9998	96.81
5.5	1,563,806	588	0.0004	0.9996	96.79
6.5	1,558,951	4,945	0.0032	0.9968	96.75
7.5	1,570,021	20,188	0.0129	0.9871	96.44
8.5	1,559,372	18,408	0.0118	0.9882	95.20
9.5	1,432,382	10,809	0.0075	0.9925	94.08
10.5	1,304,376	58,709	0.0450	0.9550	93.37
11.5	1,005,959	126,457	0.1257	0.8743	89.17
12.5	777,620	21,469	0.0276	0.9724	77.96
13.5	749,814	27,550	0.0367	0.9633	75.81
14.5	676,738	94,330	0.1394	0.8606	73.02
15.5	391,767	51,377	0.1311	0.8689	62.84
16.5	310,487	89,312	0.2877	0.7123	54.60
17.5	221,175	18,365	0.0830	0.9170	38.90
18.5	202,810	44,395	0.2189	0.7811	35.67
19.5	158,415	16,014	0.1011	0.8989	27.86
20.5	142,401	14,422	0.1013	0.8987	25.04
21.5	127,978	40,773	0.3186	0.6814	22.51
22.5	87,206	3,924	0.0450	0.9550	15.34
23.5	83,281	5,256	0.0631	0.9369	14.65
24.5	78,026	21,170	0.2713	0.7287	13.72
25.5	56,856	23,255	0.4090	0.5910	10.00
26.5	33,601	397	0.0118	0.9882	5.91
27.5	33,204	3,978	0.1198	0.8802	5.84
28.5	29,225	12,669	0.4335	0.5665	5.14
29.5	16,557	8,428	0.5090	0.4910	2.91
30.5	8,129	2,202	0.2709	0.7291	1.43
31.5	5,927		0.0000	1.0000	1.04
32.5	5,927	654	0.1104	0.8896	1.04
33.5	5,272	175	0.0332	0.9668	0.93
34.5	5,097		0.0000	1.0000	0.90
35.5	5,097		0.0000	1.0000	0.90
36.5	5,097	605	0.1187	0.8813	0.90
37.5	4,493	121	0.0269	0.9731	0.79
38.5	4,372		0.0000	1.0000	0.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1962-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,372	45	0.0102	0.9898	0.77
40.5	4,327	2,211	0.5108	0.4892	0.76
41.5	2,117	1,425	0.6731	0.3269	0.37
42.5	692		0.0000	1.0000	0.12
43.5	692		0.0000	1.0000	0.12
44.5	692	692	1.0000		0.12
45.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397. COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2003

EXPERIENCE BAND 1992-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,756,085		0.0000	1.0000	100.00
0.5	1,793,086	24,817	0.0138	0.9862	100.00
1.5	1,813,526	25,461	0.0140	0.9860	98.62
2.5	1,563,388	19,252	0.0123	0.9877	97.23
3.5	1,585,913		0.0000	1.0000	96.03
4.5	1,621,505		0.0000	1.0000	96.03
5.5	1,330,365	588	0.0004	0.9996	96.03
6.5	1,329,777	1,446	0.0011	0.9989	95.99
7.5	1,344,575	20,188	0.0150	0.9850	95.89
8.5	1,330,588	17,231	0.0130	0.9870	94.45
9.5	1,229,293	6,707	0.0055	0.9945	93.22
10.5	1,110,455	57,168	0.0515	0.9485	92.72
11.5	813,580	125,382	0.1541	0.8459	87.94
12.5	600,895	10,410	0.0173	0.9827	74.39
13.5	584,148	20,887	0.0358	0.9642	73.10
14.5	517,734	89,984	0.1738	0.8262	70.49
15.5	237,109	28,778	0.1214	0.8786	58.24
16.5	182,353	65,714	0.3604	0.6396	51.17
17.5	121,895	18,365	0.1507	0.8493	32.73
18.5	124,429	43,275	0.3478	0.6522	27.80
19.5	104,409		0.0000	1.0000	18.13
20.5	104,807	10,302	0.0983	0.9017	18.13
21.5	94,504	40,773	0.4314	0.5686	16.35
22.5	54,156	3,924	0.0725	0.9275	9.29
23.5	50,232	5,256	0.1046	0.8954	8.62
24.5	44,976	20,899	0.4647	0.5353	7.72
25.5	24,077	23,255	0.9659	0.0341	4.13
26.5	1,476	397	0.2690	0.7310	0.14
27.5	1,429		0.0000	1.0000	0.10
28.5	1,429	600	0.4198	0.5802	0.10
29.5	829		0.0000	1.0000	0.06
30.5	1,434		0.0000	1.0000	0.06
31.5	1,555		0.0000	1.0000	0.06
32.5	1,555	654	0.4208	0.5792	0.06
33.5	945	175	0.1852	0.8148	0.03
34.5	2,504		0.0000	1.0000	0.03
35.5	4,405		0.0000	1.0000	0.03
36.5	4,405	605	0.1373	0.8627	0.03
37.5	3,801	121	0.0318	0.9682	0.02
38.5	4,372		0.0000	1.0000	0.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1992-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,372	45	0.0102	0.9898	0.02	
40.5	4,327	2,211	0.5108	0.4892	0.02	
41.5	2,117	1,425	0.6731	0.3269	0.01	
42.5	692		0.0000	1.0000	0.00	
43.5	692		0.0000	1.0000	0.00	
44.5	692	692	1.0000		0.00	
45.5						

DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
				(4)		
1883	866	866				0.0
1884	2,319	2,306		13	13	0.0
1885	952	942		10	23	0.0
1886	9,401	9,290		111	134	0.0
1887	4,690	4,631		59	193	0.0
1888	6,580	6,487		93	286	0.0
1889	6,551	6,450		101	387	0.0
1890	1,701	1,674		27	414	0.0
1891	8,350	8,200		150	564	0.0
1892	1,355	1,329		26	590	0.0
1893	675	661		14	604	0.0
1894	2,322	2,286		36	640	0.0
1895	1,133	1,107		26	666	0.0
1896	4,261	4,155		106	772	0.0
1897	2,268	2,208		60	832	0.0
1898	1,634	1,588		46	878	0.0
1899	934	907		27	905	0.0
1900	8,185	7,935		250	1,155	0.0
1901	15,228	14,738		490	1,645	0.0
1902	7,354	7,107		247	1,892	0.0
1903	15,446	14,903		543	2,435	0.0
1904	8,443	8,131		312	2,747	0.0
1905	13,211	12,700		511	3,258	0.0
1906	5,827	5,592		235	3,493	0.0
1907	4,319	4,136		183	3,676	0.0
1908	5,085	4,861		224	3,900	0.0
1909	5,578	5,323		255	4,155	0.0
1910	945	899		46	4,201	0.0
1911	1,806	1,716		90	4,291	0.0
1912	1,627	1,545		82	4,373	0.0
1913	4,500	4,222		278	4,651	0.0
1914	6,940	6,513		427	5,078	0.0
1915	9,321	8,780		541	5,619	0.0
1916	2,226	2,089		137	5,756	0.0
1917	3,120	2,935		185	5,941	0.0
1918	1,664	1,600		64	6,005	0.0
1919	2,026	1,794		232	6,237	0.0
1920	8,059	6,929		1,130	7,367	0.0
1921	12,514	10,239		2,275	9,642	0.0
1922	43,256	34,829		8,427	18,069	0.0
1923	54,552	43,794		10,758	28,827	0.0
1924	97,416	76,820		20,596	49,423	0.0
1925	120,691	96,583		24,108	73,531	0.0
1926	141,979	112,606		29,373	102,904	0.0
1927	113,547	90,595		22,952	125,856	0.0
1928	162,694	128,863		33,831	159,687	0.0
1929	214,500	169,225		45,275	204,962	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1930	157,483	122,772	34,711	239,673	0.0
1931	141,202	109,597	31,605	271,278	0.0
1932	88,749	68,654	20,095	291,373	0.0
1933	36,663	28,973	7,690	299,063	0.0
1934	49,335	39,119	10,216	309,279	0.0
1935	52,243	40,486	11,757	321,036	0.0
1936	64,437	50,391	14,046	335,082	0.0
1937	93,627	74,100	19,527	354,609	0.0
1938	87,277	70,522	16,755	371,364	0.0
1939	243,613	189,345	54,268	425,632	0.0
1940	179,651	140,962	38,689	464,321	0.0
1941	234,339	182,510	51,829	516,150	0.1
1942	146,784	115,930	30,854	547,004	0.1
1943	79,393	62,752	16,641	563,645	0.1
1944	52,594	41,979	10,615	574,260	0.1
1945	33,954	27,417	6,537	580,797	0.1
1946	163,003	126,555	36,448	617,245	0.1
1947	164,559	130,418	34,141	651,386	0.1
1948	401,882	309,705	92,177	743,563	0.1
1949	1,089,421	821,076	268,345	1,011,908	0.1
1950	1,578,279	1,185,249	393,030	1,404,938	0.1
1951	1,256,612	951,171	305,441	1,710,379	0.2
1952	2,548,046	1,895,878	652,168	2,362,547	0.2
1953	1,785,502	1,328,189	457,313	2,819,860	0.3
1954	2,140,156	1,595,488	544,668	3,364,528	0.3
1955	5,065,296	3,693,441	1,371,855	4,736,383	0.5
1956	3,381,740	2,440,879	940,861	5,677,244	0.6
1957	4,014,674	2,916,908	1,097,766	6,775,010	0.7
1958	4,753,833	3,434,525	1,319,308	8,094,318	0.8
1959	4,156,063	2,970,143	1,185,920	9,280,238	0.9
1960	4,333,994	3,089,174	1,244,820	10,525,058	1.1
1961	4,705,226	3,326,487	1,378,739	11,903,797	1.2
1962	4,190,599	2,933,848	1,256,751	13,160,548	1.3
1963	5,247,362	3,657,293	1,590,069	14,750,617	1.5
1964	5,456,579	3,776,336	1,680,243	16,430,860	1.7
1965	4,552,323	3,132,510	1,419,813	17,850,673	1.8
1966	6,201,558	4,240,726	1,960,832	19,811,505	2.0
1967	5,956,348	4,030,681	1,925,667	21,737,172	2.2
1968	5,227,118	3,433,753	1,793,365	23,530,537	2.4
1969	4,744,082	2,989,374	1,754,708	25,285,245	2.6
1970	4,395,686	3,071,971	1,323,715	26,608,960	2.7
1971	6,628,225	4,214,321	2,413,904	29,022,864	2.9
1972	4,015,630	2,347,443	1,668,187	30,691,051	3.1
1973	4,698,929	2,213,210	2,485,719	33,176,770	3.4
1974	4,027,276	1,640,309	2,386,967	35,563,737	3.6
1975	4,471,410	1,836,025	2,635,385	38,199,122	3.9
1976	4,875,982	2,556,411	2,319,571	40,518,693	4.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1977	9,484,290	4,908,276	4,576,014	45,094,707	4.6
1978	8,513,960	4,279,797	4,234,163	49,328,870	5.0
1979	10,427,091	5,205,804	5,221,287	54,550,157	5.5
1980	14,151,006	7,078,779	7,072,227	61,622,384	6.2
1981	16,130,508	7,864,993	8,265,515	69,887,899	7.1
1982	14,975,623	6,956,355	8,019,268	77,907,167	7.9
1983	12,065,707	5,559,751	6,505,956	84,413,123	8.5
1984	14,019,494	6,317,947	7,701,547	92,114,670	9.3
1985	13,997,517	6,263,674	7,733,843	99,848,513	10.1
1986	15,451,272	6,775,108	8,676,164	108,524,677	11.0
1987	15,852,655	6,894,137	8,958,518	117,483,195	11.9
1988	18,771,086	8,025,526	10,745,560	128,228,755	13.0
1989	17,544,574	7,396,253	10,148,321	138,377,076	14.0
1990	16,022,304	6,636,156	9,386,148	147,763,224	14.9
1991	15,586,555	6,265,630	9,320,925	157,084,149	15.9
1992	17,088,958	6,575,025	10,513,933	167,598,082	16.9
1993	19,123,986	7,481,499	11,642,487	179,240,569	18.1
1994	22,321,321	8,322,937	13,998,384	193,238,953	19.5
1995	22,509,738	8,329,792	14,179,946	207,418,899	21.0
1996	23,060,869	8,122,031	14,938,838	222,357,737	22.5
1997	25,374,336	8,228,837	17,145,499	239,503,236	24.2
1998	23,835,107	7,569,363	16,265,744	255,768,980	25.8
1999	23,351,871	7,234,353	16,117,518	271,886,498	27.5
2000	24,601,531	8,134,449	16,467,082	288,353,580	29.1
2001	23,356,180	5,939,997	17,416,183	305,769,763	30.9
2002	19,053,986	4,704,797	14,349,189	320,118,952	32.3
2003	23,569,077	5,492,574	18,076,503	338,195,455	34.2
2004	34,373,290	7,071,840	27,301,450	365,496,905	36.9
2005	38,717,262	6,470,307	32,246,955	397,743,860	40.2
2006	29,371,138	4,811,677	24,559,461	422,303,321	42.7
2007	58,536,299	7,486,504	51,049,795	473,353,116	47.8
2008	83,564,553	9,221,004	74,343,549	547,696,665	55.3
2009	57,306,873	5,278,094	52,028,779	599,725,444	60.6
2010	79,122,451	5,645,051	73,477,400	673,202,844	68.0
2011	135,111,266	7,812,475	127,298,791	800,501,635	80.9
2012	137,883,856	4,808,061	133,075,795	933,577,430	94.3
2013	56,746,000	400,366	56,345,634	989,923,064	100.0
SUBTOTAL	1,310,090,379	320,167,314	989,923,066		
AMORTIZABLE PLANT	12,832,757	2,377,791	10,454,966		
NONDEPRECIABLE PLANT	172,413	-	172,413		
TOTAL	1,323,095,550	322,545,105	1,000,550,445		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1972	1,896.43	1,232	1,896			
1973	35.65	23	35		1	22.08
	1,932.08	1,255	1,931		1	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	83,270	112,594	11,653	18.65	625
1971	44,955.88	29,848	40,359	4,597	18.82	244
1972	23,833.95	15,677	21,198	2,636	18.97	139
1973	1,046.90	682	922	125	19.12	7
1996	107,318.16	48,293	65,300	42,018	20.68	2,032
1997	932.86	405	548	385	20.71	19
1998	7,804.72	3,260	4,408	3,397	20.80	163
2001	87,639.68	31,752	42,934	44,706	20.98	2,131
2003	212,167.85	68,170	92,177	119,991	20.95	5,727
2004	195,419.81	58,196	78,690	116,730	21.02	5,553
2008	673,302.63	127,456	172,341	500,962	21.06	23,787
2009	7,005.35	1,098	1,485	5,520	21.08	262
2010	9,156.08	1,116	1,509	7,647	21.01	364
2011	275.65	23	31	245	20.97	12
2012	56,657.69	3,111	4,206	52,452	20.82	2,519
	1,551,763.98	472,357	638,702	913,062		43,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 2.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	215,433	326,260			
1971	246,359.45	161,365	246,359			
1972	166,322.06	108,030	166,322			
1978	60,192.37	36,872	60,177	15	22.08	1
	799,133.73	521,700	799,118	16		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 45-S2.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1970	62,707.48	47,988	62,707
1971	61,403.78	46,503	61,404
1972	42,286.87	31,687	42,287
1978	2,281.54	1,689	2,282

168,679.67	127,867	168,680

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	136,645	204,329	2,612	22.08	118
	206,940.78	136,645	204,329	2,612		118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 0.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1971	260,327.01	180,716	260,327			
1972	62,624.57	43,074	62,625			
1973	54,831.76	37,357	54,832			
1984	13,885.22	8,874	13,885			
1989	13,619.22	7,883	13,619			
	405,287.78	277,904	405,288			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1952	5,098.15	4,298	5,098			
1957	244.04	199	244			
1967	977.96	724	904	74	12.79	6
1969	1,846.02	1,336	1,667	179	13.54	13
1970	423,123.53	302,516	377,536	45,588	13.91	3,277
1971	18,491.85	13,059	16,297	2,195	14.28	154
1972	3,625.90	2,529	3,156	470	14.64	32
1979	1,738.73	1,179	1,471	268	16.08	17
1987	19,112.55	11,294	14,095	5,018	17.94	280
1991	10,929.81	5,893	7,354	3,576	18.73	191
1993	1,484.04	757	945	539	19.14	28
2012	993,000.00	43,096	53,784	939,216	20.18	46,542
2013	300,000.00	3,120	3,894	296,106	19.83	14,932
	1,779,672.58	390,000	486,445	1,293,228		65,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 3.68

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 37-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1970	74,761.84	56,107	74,762			
1975	2,685.09	1,880	2,685			
1981	13,738.52	9,954	13,739			
1986	29,489.73	19,528	29,490			
1987	2,334.83	1,519	2,334			
	123,010.01	88,988	123,010			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1920	1,300.07	1,217	1,209	91	4.16	22
1953	1.93	1	1	1	15.69	
1957	3,169.17	2,293	2,278	891	17.98	50
1961	814.00	558	554	260	20.48	13
1962	318.03	215	214	104	21.13	5
1963	5,633.17	3,744	3,720	1,913	21.80	88
1964	3,644.91	2,385	2,369	1,276	22.47	57
1965	1,130.41	728	723	407	23.16	18
1966	2,362.44	1,495	1,485	877	23.86	37
1967	11,317.80	7,040	6,994	4,324	24.57	176
1968	3,217.39	1,966	1,953	1,264	25.29	50
1969	12,243.51	7,342	7,294	4,950	26.02	190
1970	8,469.69	4,983	4,951	3,519	26.76	132
1971	21,274.52	12,271	12,191	9,084	27.51	330
1972	11,760.54	6,647	6,604	5,157	28.26	182
1973	6,916.00	3,827	3,802	3,114	29.03	107
1974	20,023.85	10,844	10,774	9,250	29.80	310
1975	25,076.19	13,275	13,189	11,887	30.59	389
1976	25,701.90	14,612	14,517	11,185	28.02	399
1977	54,143.30	30,142	29,946	24,197	28.60	846
1978	21,056.33	11,396	11,322	9,734	29.60	329
1979	36,528.70	19,327	19,201	17,328	30.19	574
1980	22,872.11	11,820	11,743	11,129	30.78	362
1981	39,777.05	20,060	19,930	19,847	31.37	633
1982	71,841.85	35,095	34,867	36,975	32.37	1,142
1983	40,042.33	19,048	18,924	21,118	32.97	641
1984	44,599.94	20,636	20,502	24,098	33.58	718
1985	69,041.59	31,034	30,832	38,210	34.19	1,118
1986	41,909.46	18,164	18,046	23,863	35.19	678
1987	65,707.29	27,584	27,405	38,302	35.81	1,070
1988	98,540.49	40,017	39,757	58,783	36.44	1,613
1989	130,781.15	50,978	50,647	80,134	37.44	2,140
1990	83,842.16	31,508	31,303	52,539	38.06	1,380
1991	49,126.96	17,764	17,648	31,479	38.69	814
1992	13,435.67	4,637	4,607	8,829	39.69	222
1993	43,322.78	14,323	14,230	29,093	40.33	721
1994	35,230.35	11,062	10,990	24,240	41.33	586
1995	30,901.83	9,246	9,186	21,716	41.96	518
1996	45,950.62	13,059	12,974	32,977	42.61	774
1997	41,281.00	11,039	10,967	30,314	43.61	695
1998	9,171.51	2,312	2,297	6,875	44.25	155
1999	6,020.82	1,425	1,416	4,605	44.91	103

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2000	14,203.36	3,119	3,099	11,104	45.91	242
2001	25,675.81	5,233	5,199	20,477	46.56	440
2002	3,023.94	565	561	2,463	47.56	52
2003	43,629.11	7,443	7,395	36,234	48.22	751
2004	76,973.72	11,877	11,800	65,174	48.88	1,333
2005	26,768.91	3,667	3,643	23,126	49.88	464
2006	37,340.96	4,496	4,467	32,874	50.55	650
2007	66,942.71	6,929	6,884	60,059	51.23	1,172
2008	28,116.56	2,418	2,402	25,715	52.23	492
2009	124,331.64	8,566	8,510	115,822	52.90	2,189
2010	122,463.48	6,319	6,278	116,185	53.58	2,168
2011	73,503.75	2,506	2,490	71,014	54.26	1,309
2012	81,613.80	1,779	1,767	79,847	54.34	1,469
2013	42,000.00	160	159	41,841	54.44	769
	2,026,088.56	612,196	608,216	1,417,873		33,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 1.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	863	866			
1884	2,319.40	2,295	2,306	13	0.80	13
1885	952.00	938	942	10	1.07	9
1886	9,401.15	9,247	9,290	111	1.23	90
1887	4,690.00	4,609	4,631	59	1.29	46
1888	6,579.75	6,457	6,487	93	1.40	66
1889	6,551.18	6,420	6,450	101	1.50	67
1890	1,679.50	1,644	1,652	28	1.60	18
1891	8,350.23	8,162	8,200	150	1.69	89
1892	1,354.95	1,323	1,329	26	1.79	15
1893	650.85	634	637	14	1.90	7
1894	1,616.78	1,574	1,581	36	1.98	18
1895	1,133.20	1,102	1,107	26	2.09	12
1896	4,260.56	4,136	4,155	106	2.20	48
1897	2,267.65	2,198	2,208	60	2.30	26
1898	1,633.73	1,581	1,588	46	2.41	19
1899	934.25	903	907	27	2.53	11
1900	8,185.42	7,898	7,935	250	2.63	95
1901	15,227.76	14,669	14,738	490	2.75	178
1902	7,330.74	7,050	7,083	248	2.87	86
1903	15,446.32	14,833	14,903	543	2.98	182
1904	8,443.31	8,093	8,131	312	3.11	100
1905	13,211.32	12,641	12,700	511	3.24	158
1906	5,826.89	5,566	5,592	235	3.36	70
1907	4,318.72	4,117	4,136	183	3.50	52
1908	5,084.82	4,838	4,861	224	3.64	62
1909	5,578.23	5,298	5,323	255	3.77	68
1910	944.58	895	899	46	3.92	12
1911	1,805.52	1,708	1,716	90	4.07	22
1912	1,590.08	1,501	1,508	82	4.22	19
1913	4,199.64	3,954	3,973	227	4.38	52
1914	6,522.34	6,128	6,157	365	4.54	80
1915	9,299.36	8,717	8,758	541	4.70	115
1916	2,133.53	1,995	2,004	130	4.87	27
1917	2,947.27	2,749	2,762	185	5.05	37
1918	969.85	902	906	64	5.22	12
1919	713.16	662	665	48	5.41	9
1920	1,116.43	1,033	1,038	78	5.60	14
1921	2,386.50	2,202	2,212	174	5.80	30
1922	5,478.84	5,040	5,064	415	6.01	69
1923	5,748.64	5,272	5,297	452	6.22	73
1924	2,962.36	2,708	2,721	241	6.44	37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,367	7,402	684	6.67	103
1926	3,690.49	3,351	3,367	323	6.90	47
1927	3,441.21	3,114	3,129	312	7.14	44
1928	3,616.30	3,259	3,274	342	7.40	46
1929	9,736.71	8,742	8,783	954	7.66	125
1930	3,705.73	3,314	3,330	376	7.93	47
1931	4,695.61	4,182	4,202	494	8.21	60
1932	2,031.20	1,801	1,809	222	8.50	26
1933	2,540.95	2,242	2,253	288	8.81	33
1934	4,020.82	3,532	3,549	472	9.12	52
1935	866.62	757	761	106	9.45	11
1936	4,994.63	4,343	4,363	632	9.79	65
1937	3,607.79	3,120	3,135	473	10.15	47
1938	1,245.49	1,071	1,076	169	10.52	16
1939	956.06	817	821	135	10.90	12
1940	13,850.45	11,764	11,819	2,031	11.30	180
1941	4,887.61	4,124	4,143	745	11.72	64
1942	8,169.68	6,846	6,878	1,292	12.15	106
1943	1,693.42	1,409	1,416	277	12.60	22
1944	978.40	808	812	166	13.07	13
1945	1,004.81	823	827	178	13.56	13
1946	344.00	280	281	63	14.06	4
1947	142.29	115	116	26	14.59	2
1948	3,080.71	2,459	2,471	610	15.14	40
1949	16,198.32	12,808	12,868	3,330	15.70	212
1950	20,911.66	16,370	16,447	4,465	16.29	274
1951	11,956.42	9,262	9,305	2,651	16.90	157
1952	8,038.39	6,160	6,189	1,849	17.53	105
1953	5,949.87	4,508	4,529	1,421	18.18	78
1954	21,585.01	16,157	16,233	5,352	18.86	284
1955	32,149.56	23,769	23,880	8,270	19.55	423
1956	51,558.51	37,624	37,800	13,759	20.27	679
1957	19,916.61	14,337	14,404	5,513	21.01	262
1958	63,499.25	45,067	45,278	18,221	21.77	837
1959	28,371.09	19,841	19,934	8,437	22.55	374
1960	26,305.63	18,116	18,201	8,105	23.35	347
1961	15,768.03	10,686	10,736	5,032	24.17	208
1962	18,087.78	12,056	12,113	5,975	25.01	239
1963	27,374.57	17,932	18,016	9,359	25.87	362
1964	40,027.79	25,751	25,872	14,156	26.75	529
1965	17,574.04	11,100	11,152	6,422	27.63	232
1966	18,597.25	11,520	11,574	7,023	28.54	246

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4.						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	58,844	59,120	37,791	29.46	1,283
1968	82,637.79	49,153	49,383	33,255	30.39	1,094
1969	46,057.56	26,818	26,944	19,114	31.33	610
1970	45,097.36	25,687	25,807	19,290	32.28	598
1971	54,600.87	30,409	30,552	24,049	33.23	724
1972	80,841.70	43,978	44,184	36,658	34.20	1,072
1973	31,060.02	16,495	16,572	14,488	35.17	412
1974	42,716.26	22,127	22,231	20,485	36.15	567
1975	53,203.52	26,864	26,990	26,214	37.13	706
1976	46,796.87	23,838	23,950	22,847	35.55	643
1977	50,016.13	24,788	24,904	25,112	36.55	687
1978	27,600.77	13,298	13,360	14,241	37.55	379
1979	28,344.75	13,265	13,327	15,018	38.55	390
1980	24,054.04	10,925	10,976	13,078	39.55	331
1981	55,235.53	24,326	24,440	30,796	40.55	759
1982	47,534.94	20,278	20,373	27,162	41.55	654
1983	27,148.25	11,207	11,260	15,888	42.55	373
1984	30,306.87	12,092	12,149	18,158	43.55	417
1985	72,105.59	27,775	27,905	44,201	44.55	992
1986	17,533.91	6,512	6,543	10,991	45.55	241
1987	27,416.83	9,804	9,850	17,567	46.55	377
1988	11,339.22	3,898	3,916	7,423	47.55	156
1989	70,033.77	23,111	23,219	46,815	48.55	964
1990	44,760.66	14,153	14,219	30,542	49.55	616
1991	35,224.46	10,652	10,702	24,522	50.55	485
1992	54,141.31	15,625	15,698	38,443	51.55	746
1993	58,993.43	16,211	16,287	42,706	52.55	813
1994	184,531.84	48,163	48,389	136,143	53.55	2,542
1995	584,928.49	144,594	145,272	439,656	54.55	8,060
1996	126,940.88	29,628	29,767	97,174	55.55	1,749
1997	68,030.65	14,940	15,010	53,021	56.55	938
1998	40,132.45	8,259	8,298	31,834	57.55	553
2000	15,568.19	2,774	2,787	12,781	59.55	215
2001	39,714.12	6,529	6,560	33,154	60.55	548
2002	181,571.19	27,345	27,473	154,098	61.55	2,504
2003	1,938.28	265	266	1,672	62.55	27
	3,233,038.76	1,441,889	1,448,649	1,784,390		43,464

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1913	278.26	251	226	52	5.93	9
1914	316.64	284	255	62	6.17	10
1916	34.76	31	28	7	6.66	1
1922	292.39	252	226	66	8.26	8
1924	609.30	520	467	142	8.82	16
1925	181.67	154	138	44	9.11	5
1927	196.47	165	148	48	9.69	5
1928	493.78	412	370	124	9.99	12
1929	4,061.59	3,365	3,024	1,038	10.29	101
1930	4,139.43	3,408	3,062	1,077	10.60	102
1931	1,181.96	967	869	313	10.91	29
1932	2,251.71	1,831	1,645	607	11.22	54
1933	2,713.25	2,191	1,969	744	11.54	64
1934	998.95	801	720	279	11.86	24
1935	88.44	70	63	25	12.19	2
1936	1,825.68	1,444	1,298	528	12.53	42
1938	569.08	444	399	170	13.22	13
1939	4,319.12	3,342	3,003	1,316	13.57	97
1940	513.29	394	354	159	13.93	11
1941	833.67	635	571	263	14.30	18
1942	1,197.65	905	813	385	14.67	26
1943	700.79	525	472	229	15.05	15
1945	600.60	442	397	204	15.84	13
1946	964.48	703	632	332	16.25	20
1947	2,614.70	1,889	1,697	918	16.66	55
1948	6,352.72	4,544	4,083	2,270	17.08	133
1949	1,096.83	777	698	399	17.52	23
1950	4,791.71	3,357	3,017	1,775	17.96	99
1951	11,748.41	8,146	7,320	4,428	18.40	241
1952	18,425.87	12,634	11,353	7,073	18.86	375
1953	23,808.34	16,138	14,501	9,307	19.33	481
1954	20,375.09	13,651	12,267	8,108	19.80	409
1955	11,654.73	7,713	6,931	4,724	20.29	233
1956	32,363.46	21,155	19,009	13,354	20.78	643
1957	29,678.26	19,152	17,210	12,468	21.28	586
1958	41,840.29	26,645	23,943	17,897	21.79	821
1959	27,178.01	17,072	15,341	11,837	22.31	531
1960	28,881.53	17,892	16,077	12,805	22.83	561
1961	38,646.80	23,594	21,201	17,446	23.37	747
1962	51,094.88	30,734	27,617	23,478	23.91	982
1963	31,282.77	18,530	16,651	14,632	24.46	598
1964	52,579.35	30,645	27,537	25,042	25.03	1,000

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	32,801.57	18,812	16,904	15,898	25.59	621
1966	26,551.10	14,970	13,452	13,099	26.17	501
1967	22,015.00	12,196	10,959	11,056	26.76	413
1968	11,730.86	6,384	5,737	5,994	27.35	219
1969	17,893.37	9,558	8,589	9,304	27.95	333
1970	5,808.23	3,044	2,735	3,073	28.56	108
1971	21,125.28	10,855	9,754	11,371	29.17	390
1972	14,584.29	7,341	6,596	7,988	29.80	268
1973	15,573.07	7,675	6,897	8,676	30.43	285
1974	12,400.72	5,981	5,374	7,027	31.06	226
1975	16,605.50	7,829	7,035	9,570	31.71	302
1976	25,923.15	14,833	13,329	12,594	27.60	456
1977	22,247.72	12,465	11,201	11,047	28.19	392
1978	20,742.27	11,444	10,283	10,459	28.37	369
1979	32,636.01	17,601	15,816	16,820	28.97	581
1980	12,224.74	6,439	5,786	6,439	29.58	218
1981	27,372.09	14,067	12,640	14,732	30.19	488
1982	47,530.72	23,951	21,522	26,009	30.44	854
1983	17,981.12	8,822	7,927	10,054	31.06	324
1984	14,393.82	6,909	6,208	8,186	31.33	261
1985	12,663.97	5,904	5,305	7,359	31.96	230
1986	26,138.83	11,820	10,621	15,518	32.61	476
1987	11,166.21	4,920	4,421	6,745	32.91	205
1988	40,794.03	17,382	15,619	25,175	33.56	750
1989	14,340.03	5,934	5,332	9,008	33.88	266
1990	10,309.04	4,134	3,715	6,594	34.23	193
1991	35,497.05	13,691	12,303	23,194	34.90	665
1992	128.82	48	43	86	35.26	2
1993	24,302.81	8,713	7,829	16,474	35.64	462
1994	1,501.84	517	465	1,037	36.03	29
1995	13,513.18	4,455	4,003	9,510	36.43	261
1996	15,589.56	4,904	4,407	11,183	36.85	303
1997	28,803.59	8,618	7,744	21,060	37.28	565
1998	63,625.03	18,031	16,202	47,423	37.72	1,257
1999	4,520.22	1,214	1,091	3,429	37.90	90
2000	30,292.85	7,631	6,857	23,436	38.36	611
2001	30,531.80	7,206	6,475	24,057	38.59	623
2002	25,263.99	5,543	4,981	20,283	38.84	522
2003	65,700.50	13,291	11,943	53,758	39.10	1,375
2004	38,589.26	7,124	6,402	32,187	39.39	817
2005	65,877.97	11,002	9,886	55,992	39.48	1,418
2006	202,357.48	30,232	27,166	175,191	39.38	4,449

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	126,179.05	16,429	14,763	111,416	39.54	2,818
2008	415,359.01	46,146	41,466	373,893	39.33	9,507
2009	12,648.19	1,155	1,038	11,610	39.00	298
2010	278,050.61	19,630	17,639	260,412	38.40	6,782
2011	231,077.93	11,300	10,154	220,924	37.30	5,923
2012	326,965.23	10,659	9,578	317,387	35.83	8,858
2013	211,000.00	1,372	1,233	209,767	31.84	6,588
	3,244,705.42	817,985	735,027	2,509,678		73,167

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	107	114			
1928	87.15	79	87			
1929	22.40	20	22			
1930	127.57	115	128			
1931	263.40	236	263			
1934	783.68	689	783	1	6.03	
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	534	607	12	6.84	2
1938	1,463.03	1,255	1,427	36	7.12	5
1940	440.04	372	423	17	7.69	2
1942	1,018.37	850	966	52	8.28	6
1944	2,850.41	2,344	2,665	185	8.89	21
1946	377.07	305	347	30	9.51	3
1947	568.77	457	520	49	9.84	5
1948	482.71	385	438	45	10.17	4
1950	1,857.60	1,455	1,654	204	10.84	19
1951	3,131.90	2,431	2,764	368	11.19	33
1952	3,969.07	3,052	3,470	499	11.55	43
1953	4,259.74	3,244	3,688	572	11.92	48
1955	4,904.63	3,661	4,162	743	12.68	59
1956	2,507.83	1,852	2,105	403	13.07	31
1957	14,375.38	10,500	11,937	2,438	13.48	181
1958	1,667.93	1,205	1,370	298	13.89	21
1959	5,902.55	4,213	4,789	1,114	14.31	78
1960	1,345.00	948	1,078	267	14.75	18
1961	1,954.81	1,361	1,547	408	15.19	27
1963	3,416.99	2,316	2,633	784	16.11	49
1964	1,441.97	964	1,096	346	16.59	21
1967	1,614.49	1,031	1,172	442	18.08	24
1970	2,450.11	1,487	1,690	760	19.66	39
1971	7,721.50	4,600	5,229	2,492	20.21	123
1972	1.00	1	1			
1980	3,885.67	2,328	2,647	1,239	22.03	56
1988	11,897.69	5,841	6,640	5,258	25.84	203
	87,692.24	60,386	68,630	19,062		1,121

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 1.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

GETTYSBURG GARAGE

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2007

NET SALVAGE PERCENT.. 0

1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			

WARREN SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2018

NET SALVAGE PERCENT.. 0

1958	23,203.80	21,029	20,199	3,004	4.99	602
1959	530.28	480	461	69	4.99	14
1978	1,767.28	1,543	1,482	285	5.08	56
1985	19,951.17	16,933	16,265	3,686	4.98	740
1987	7,647.96	6,402	6,149	1,499	5.04	297
1995	8,147.09	6,365	6,114	2,033	5.02	405
1998	14,593.54	10,906	10,476	4,118	5.04	817
1999	5,204.23	3,824	3,673	1,531	5.02	305
2003	17,099.66	11,344	10,896	6,203	5.03	1,233
2010	699.72	258	248	452	5.01	90
	98,844.73	79,084	75,964	22,881		4,559

WASHINGTON SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. 0

1928	539.04	461	443	96	11.04	9
1933	401.96	341	328	74	11.14	7
1937	77.17	65	62	15	11.22	1
1955	8,925.95	7,227	6,942	1,984	11.49	173
1957	17,943.97	14,443	13,873	4,071	11.51	354
1958	1,091.86	876	841	250	11.52	22
1962	275.80	218	209	66	11.57	6
1963	17,141.83	13,514	12,981	4,161	11.58	359
1964	81,035.39	63,640	61,129	19,906	11.59	1,718

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1965	2,232.00	1,746	1,677	555	11.60	48
1968	462.64	357	343	120	11.62	10
1969	861.74	662	636	226	11.63	19
1973	1,166.63	878	843	323	11.66	28
1976	1,998.47	1,520	1,460	538	11.63	46
1978	1,705.03	1,280	1,229	476	11.60	41
1982	1,111.41	807	775	336	11.64	29
1984	4,760.67	3,400	3,266	1,495	11.57	129
1985	911.17	644	619	293	11.61	25
1987	180,447.17	124,400	119,492	60,955	11.68	5,219
1995	194,747.16	117,939	113,286	81,461	11.67	6,980
1996	41,750.41	24,720	23,745	18,006	11.65	1,546
1997	51,204.74	29,504	28,340	22,865	11.71	1,953
1998	27,872.99	15,634	15,017	12,856	11.68	1,101
2005	141,056.47	57,057	54,806	86,251	11.65	7,404
2006	8,853.44	3,301	3,171	5,683	11.64	488
2010	104,743.88	21,169	20,334	84,410	11.51	7,334
	893,318.99	505,803	485,847	407,472		35,049

NEW BETHLEHEM SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1984	26,453.37	25,472	24,467	1,986	1.11	1,789
1985	2,076.05	1,999	1,920	156	1.07	146
1993	3,723.61	3,530	3,391	333	1.09	306
1994	6,655.46	6,295	6,047	609	1.08	564
1995	6,444.04	6,073	5,833	611	1.10	555
1997	1,337.50	1,252	1,203	135	1.09	124
1998	19,135.10	17,840	17,136	1,999	1.08	1,851
2000	4,278.12	3,945	3,789	489	1.09	449
2006	1,753.31	1,516	1,456	297	1.08	275
	71,856.56	67,922	65,242	6,615		6,059

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			

CENTRE COUNTY OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. 0

1971	106,649.53	88,160	84,538	22,112	7.89	2,803
1972	7,866.95	6,477	6,211	1,656	7.90	210
1975	5,381.53	4,376	4,196	1,185	7.90	150
1976	1,351.11	1,112	1,066	285	7.93	36
1984	16,583.04	13,043	12,507	4,076	7.85	519
1987	14,383.92	11,034	10,581	3,803	7.87	483
1989	3,973.21	2,984	2,861	1,112	7.93	140
1993	4,389.63	3,139	3,010	1,380	7.94	174
1994	8,491.56	5,992	5,746	2,746	7.89	348
1995	2,179.19	1,511	1,449	730	7.92	92
1996	2,392.16	1,631	1,564	828	7.90	105
	173,641.83	139,459	133,729	39,913		5,060

HANOVER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1939	1,201.91	1,182	1,133	68	1.08	63
1949	338.10	332	318	20	1.08	19
1979	85,249.40	82,692	79,295	5,955	1.05	5,671
1983	5,480.40	5,296	5,078	402	1.04	387
1991	1,625.41	1,550	1,486	139	1.07	130

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. 0						
1992	3,087.69	2,939	2,818	269	1.06	254
1998	249,117.92	232,253	222,711	26,407	1.08	24,451
2000	1,971.28	1,818	1,743	228	1.09	209
2007	8,637.28	7,303	7,003	1,634	1.08	1,513
2010	84,354.09	61,562	59,033	25,321	1.08	23,445
	441,063.48	396,927	380,619	60,444		56,142

JEANNETTE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1981	595,157.67	357,095	342,424	252,734	21.28	11,877
1986	14,531.65	8,136	7,802	6,730	21.16	318
1987	10,690.59	5,873	5,632	5,059	21.25	238
1988	10,177.82	5,478	5,253	4,925	21.38	230
1996	15,873.85	7,035	6,746	9,128	21.25	430
1997	7,912.22	3,388	3,249	4,663	21.26	219
1998	1,295.01	533	511	784	21.32	37
2000	2,043.39	773	741	1,302	21.21	61
2003	23,934.57	7,642	7,328	16,607	21.14	786
2006	122,192.82	30,255	29,012	93,181	21.02	4,433
2007	83,513.69	18,381	17,626	65,888	20.97	3,142
2011	717,735.47	62,299	59,740	657,996	20.16	32,639
	1,605,058.75	506,888	486,063	1,118,996		54,410

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 33-S1
NET SALVAGE PERCENT.. 0

1966	780.30	650	665	116	5.51	21
1969	797.24	640	654	143	6.50	22
1972	1,100.29	849	868	232	7.55	31
1975	342.92	253	259	84	8.65	10
1976	4,452.76	3,649	3,731	721	8.13	89
1985	1,080.36	772	789	291	11.14	26
1988	13,835.76	9,274	9,483	4,352	12.26	355

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. 0						
1989	7,008.84	4,576	4,679	2,329	12.71	183
1990	30,279.89	19,291	19,727	10,553	13.05	809
1995	18,433.17	10,007	10,233	8,200	15.09	543
1998	36,550.41	17,446	17,840	18,710	16.33	1,146
1999	22,991.33	10,399	10,634	12,357	16.85	733
2000	181,336.31	77,521	79,272	102,064	17.30	5,900
2001	2,598.35	1,040	1,063	1,535	17.85	86
2003	19,747.13	6,795	6,948	12,799	18.90	677
2005	11,585.54	3,283	3,357	8,228	20.02	411
2006	4,513.54	1,133	1,159	3,355	20.63	163
2007	26,120.57	5,686	5,814	20,306	21.26	955
2008	211,200.58	38,734	39,609	171,592	21.89	7,839
2009	183,705.84	27,133	27,746	155,960	22.61	6,898
2010	50,856.51	5,635	5,762	45,094	23.40	1,927
2011	73,361.17	5,385	5,507	67,855	24.19	2,805
2012	523,768.61	24,355	24,905	498,864	24.77	20,140
2013	44,000.00	352	360	43,640	25.70	1,698
	1,470,447.42	274,858	281,066	1,189,381		53,467
	4,812,595.98	2,029,306	1,966,894	2,845,702		214,746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3						4.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	4,467	5,298	11,217	32.14	349
	16,515.17	4,467	5,298	11,217		349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.11						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1923	24,753.04	21,386	19,344	5,409	9.53	568
1924	42,938.49	37,035	33,498	9,440	9.61	982
1925	29,137.85	25,092	22,696	6,442	9.68	665
1926	39,174.93	33,682	30,466	8,709	9.75	893
1927	15,684.27	13,463	12,177	3,507	9.82	357
1928	26,127.02	22,389	20,251	5,876	9.89	594
1929	42,778.85	36,596	33,101	9,678	9.96	972
1930	15,516.17	13,250	11,985	3,531	10.03	352
1931	10,427.41	8,888	8,039	2,388	10.10	236
1932	6,715.39	5,715	5,169	1,546	10.16	152
1933	1,583.65	1,345	1,217	367	10.23	36
1934	755.37	640	579	176	10.29	17
1935	1,205.47	1,020	923	282	10.36	27
1936	557.42	471	426	131	10.42	13
1937	6,072.45	5,118	4,629	1,443	10.48	138
1938	2,777.66	2,337	2,114	664	10.54	63
1939	151,548.92	127,224	115,075	36,474	10.60	3,441
1940	2,981.83	2,498	2,259	723	10.65	68
1941	6,566.96	5,490	4,966	1,601	10.71	149
1942	10,059.51	8,391	7,590	2,470	10.77	229
1943	3,623.04	3,016	2,728	895	10.82	83
1944	2,151.96	1,787	1,616	536	10.87	49
1945	1,672.16	1,386	1,254	418	10.92	38
1946	24,724.67	20,438	18,486	6,239	10.97	569
1947	2,313.75	1,908	1,726	588	11.02	53
1948	8,402.66	6,912	6,252	2,151	11.07	194
1949	129.78	106	96	34	11.12	3
1951	68.30	56	51	17	11.21	2
1982	331.12	239	216	115	12.00	10
	480,780.10	407,878	368,929	111,851		10,953

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 2.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1919	841.59	732	658	184	9.23	20
1920	4,378.89	3,801	3,418	961	9.31	103
1921	9,519.02	8,250	7,419	2,100	9.38	224
1922	35,813.89	30,990	27,868	7,946	9.46	840
1923	21,958.77	18,972	17,061	4,898	9.53	514
1924	48,001.76	41,402	37,231	10,771	9.61	1,121
1925	74,826.99	64,438	57,946	16,881	9.68	1,744
1926	89,103.55	76,610	68,892	20,212	9.75	2,073
1927	82,792.17	71,067	63,907	18,885	9.82	1,923
1928	118,197.49	101,288	91,084	27,113	9.89	2,741
1929	144,293.46	123,437	111,001	33,292	9.96	3,343
1930	126,932.58	108,393	97,473	29,460	10.03	2,937
1931	120,932.09	103,083	92,698	28,234	10.10	2,795
1932	74,885.16	63,724	57,304	17,581	10.16	1,730
1933	25,435.11	21,604	19,427	6,008	10.23	587
1934	38,107.11	32,309	29,054	9,053	10.29	880
1935	46,529.20	39,371	35,404	11,125	10.36	1,074
1936	51,441.78	43,445	39,068	12,374	10.42	1,188
1937	69,414.26	58,509	52,614	16,800	10.48	1,603
1938	58,535.56	49,241	44,280	14,256	10.54	1,353
1939	58,255.98	48,905	43,978	14,278	10.60	1,347
1940	137,199.56	114,955	103,374	33,826	10.65	3,176
1941	186,922.92	156,275	140,531	46,392	10.71	4,332
1942	97,117.31	81,010	72,848	24,269	10.77	2,253
1943	56,050.28	46,653	41,953	14,097	10.82	1,303
1944	33,808.58	28,079	25,250	8,559	10.87	787
1945	17,984.14	14,902	13,401	4,583	10.92	420
1946	103,255.48	85,355	76,756	26,499	10.97	2,416
1947	104,493.54	86,169	77,488	27,006	11.02	2,451
1948	301,184.35	247,736	222,777	78,407	11.07	7,083
1949	961,462.75	788,765	709,299	252,164	11.12	22,677
1950	1,389,960.87	1,137,405	1,022,815	367,146	11.16	32,898
1951	1,021,758.56	833,745	749,747	272,012	11.21	24,265
1952	2,258,998.37	1,838,305	1,653,101	605,897	11.25	53,858
1953	1,531,852.10	1,243,083	1,117,846	414,006	11.29	36,670
1954	1,790,721.20	1,448,926	1,302,951	487,770	11.33	43,051
1955	4,439,776.65	3,581,435	3,220,615	1,219,162	11.37	107,226
1956	2,758,719.69	2,218,342	1,994,850	763,870	11.41	66,947
1957	3,262,568.68	2,614,916	2,351,470	911,099	11.45	79,572
1958	3,889,059.07	3,107,164	2,794,126	1,094,933	11.48	95,377
1959	3,164,585.97	2,519,453	2,265,625	898,961	11.52	78,035

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1960	3,252,042.52	2,580,105	2,320,166	931,877	11.55	80,682
1961	3,588,003.20	2,835,742	2,550,049	1,037,954	11.59	89,556
1962	3,063,559.15	2,412,277	2,169,247	894,312	11.62	76,963
1963	4,030,860.24	3,161,565	2,843,046	1,187,814	11.65	101,958
1964	3,974,191.19	3,104,439	2,791,675	1,182,516	11.68	101,243
1965	3,077,845.82	2,394,072	2,152,876	924,970	11.71	78,990
1966	4,448,692.12	3,445,067	3,097,985	1,350,707	11.74	115,052
1967	4,132,836.05	3,186,541	2,865,505	1,267,331	11.76	107,766
1968	3,213,470.48	2,465,760	2,217,341	996,129	11.79	84,489
1969	2,527,071.29	1,929,823	1,735,399	791,672	11.81	67,034
1970	1,173,974.01	891,798	801,952	372,022	11.84	31,421
1971	2,775,180.18	2,097,120	1,885,841	889,339	11.86	74,986
1972	1,075,110.61	808,021	726,615	348,496	11.88	29,335
1973	630,246.36	470,813	423,380	206,866	11.91	17,369
1974	1,382.61	1,027	924	459	11.93	38
1975	1,504.26	1,110	998	506	11.95	42
1976	369.73	280	252	118	11.86	10
1977	2,281.08	1,712	1,540	741	11.93	62
1978	172,596.11	128,964	115,971	56,625	11.81	4,795
1979	18,256.85	13,499	12,139	6,118	11.95	512
1980	208,114.42	152,756	137,365	70,749	11.93	5,930
1981	680.33	495	445	235	11.94	20
1982	253.75	183	165	89	12.00	7
1983	7,679.45	5,491	4,938	2,741	11.92	230
1984	402.44	284	255	147	12.07	12
1985	35.70	25	22	14	11.92	1
1986	82.82	57	51	32	11.99	3
1988	0.10					
1989	953.74	634	570	384	12.05	32
1990	11,783.89	7,723	6,945	4,839	12.05	402
1992	45,432.24	28,795	25,894	19,538	12.09	1,616
1997	4,031.87	2,291	2,060	1,972	12.10	163
1998	666.17	368	331	335	12.11	28
2005	9,029.23	3,567	3,208	5,821	12.12	480
2008	78.13	23	21	57	12.09	5
	70,256,374.62	55,434,671	49,849,779	20,406,596		1,766,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 . 2.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1956	43,314.70	24,635	22,070	21,245	31.05	684
1957	8,102.82	4,543	4,070	4,033	31.63	128
1958	1,336.91	739	662	675	32.22	21
1959	15,688.11	8,539	7,650	8,038	32.81	245
1960	13,053.80	6,996	6,267	6,787	33.41	203
1961	9,084.62	4,793	4,294	4,791	34.01	141
1962	18,006.05	9,346	8,373	9,633	34.63	278
1963	4,543.25	2,319	2,078	2,465	35.25	70
1964	42,561.79	21,358	19,134	23,428	35.87	653
1965	30,245.39	14,913	13,360	16,885	36.50	463
1966	25,280.61	12,240	10,965	14,316	37.14	385
1967	36,391.35	17,296	15,495	20,896	37.78	553
1968	236,063.82	110,065	98,603	137,461	38.43	3,577
1969	666,979.35	304,956	273,199	393,780	39.08	10,076
1970	695,997.11	311,848	279,374	416,623	39.74	10,484
1971	1,429,386.19	627,143	561,835	867,551	40.41	21,469
1972	1,207,743.31	518,653	464,643	743,100	41.08	18,089
1973	2,936,453.60	1,233,722	1,105,248	1,831,206	41.75	43,861
1974	3,309,109.82	1,359,018	1,217,496	2,091,614	42.43	49,296
1975	3,291,899.96	1,320,414	1,182,912	2,108,988	43.12	48,910
1976	3,237,901.29	1,625,750	1,456,452	1,781,449	36.61	48,660
1977	6,071,100.77	2,987,589	2,676,475	3,394,626	37.07	91,573
1978	5,839,906.64	2,813,667	2,520,665	3,319,242	37.55	88,395
1979	6,897,314.84	3,251,394	2,912,809	3,984,506	38.03	104,773
1980	8,684,247.15	4,001,701	3,584,982	5,099,265	38.51	132,414
1981	9,944,507.39	4,475,028	4,009,019	5,935,488	39.01	152,153
1982	10,131,211.21	4,447,602	3,984,449	6,146,762	39.51	155,575
1983	7,781,951.89	3,329,119	2,982,440	4,799,512	40.01	119,958
1984	8,996,983.74	3,746,344	3,356,217	5,640,767	40.53	139,175
1985	8,363,337.93	3,385,479	3,032,931	5,330,407	41.05	129,852
1986	9,225,922.39	3,625,787	3,248,214	5,977,708	41.58	143,764
1987	8,796,589.69	3,351,501	3,002,491	5,794,099	42.11	137,594
1988	10,247,379.34	3,804,852	3,408,632	6,838,747	42.19	162,094
1989	9,157,430.91	3,285,686	2,943,530	6,213,901	42.75	145,354
1990	7,765,543.67	2,686,878	2,407,079	5,358,465	43.31	123,724
1991	7,746,219.19	2,597,307	2,326,836	5,419,383	43.44	124,756
1992	8,462,089.24	2,725,639	2,441,804	6,020,285	44.02	136,762
1993	9,357,998.67	2,888,814	2,587,986	6,770,013	44.60	151,794
1994	11,245,777.99	3,339,996	2,992,184	8,253,594	44.78	184,314
1995	11,321,685.47	3,205,169	2,871,398	8,450,287	45.37	186,253
1996	10,998,941.65	2,977,414	2,667,360	8,331,582	45.58	182,790
1997	13,814,901.41	3,561,482	3,190,606	10,624,295	45.81	231,921

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1998	11,925,297.57	2,916,928	2,613,173	9,312,125	46.06	202,174
1999	11,181,544.90	2,582,937	2,313,962	8,867,583	46.33	191,400
2000	10,351,268.40	2,246,225	2,012,314	8,338,954	46.61	178,909
2001	12,247,257.08	2,481,294	2,222,904	10,024,353	46.91	213,693
2002	7,918,221.70	1,487,042	1,332,188	6,586,034	47.22	139,476
2003	11,939,816.08	2,071,558	1,855,836	10,083,980	47.23	213,508
2004	18,852,241.19	2,991,851	2,680,293	16,171,948	47.26	342,191
2005	25,294,817.20	3,624,747	3,247,283	22,047,534	47.33	465,826
2006	14,315,669.16	1,822,385	1,632,610	12,683,059	47.43	267,406
2007	38,939,614.17	4,330,085	3,879,170	35,060,444	47.28	741,549
2008	59,376,648.06	5,634,844	5,048,057	54,328,591	46.90	1,158,392
2009	36,356,467.03	2,832,169	2,537,240	33,819,227	46.34	729,806
2010	53,723,501.99	3,228,782	2,892,552	50,830,950	45.63	1,113,981
2011	86,829,424.81	3,612,104	3,235,956	83,593,469	44.17	1,892,539
2012	90,284,588.45	2,500,883	2,240,452	88,044,136	42.46	2,073,578
2013	37,370,000.00	205,535	184,132	37,185,868	37.67	987,148
	735,016,562.82	122,597,103	109,830,409	625,186,154		14,194,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.0						1.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	705.48	705	705			
1912	37.02	37	37			
1914	84.81	85	85			
1920	83.82	84	84			
1928	130.13	123	130			
1929	538.79	504	539			
1930	201.21	186	201			
1931	184.98	169	183	2	3.83	1
1932	598.56	542	587	12	4.28	3
1933	468.33	419	454	14	4.71	3
1934	411.78	365	395	17	5.14	3
1935	277.59	243	263	15	5.56	3
1936	256.67	223	242	15	5.97	3
1938	625.36	531	575	50	6.79	7
1939	900.54	757	820	81	7.19	11
1940	1,012.52	842	912	101	7.59	13
1941	3,052.96	2,511	2,719	334	7.99	42
1942	506.43	412	446	60	8.39	7
1943	129.74	104	113	17	8.78	2
1944	1,937.31	1,542	1,670	267	9.18	29
1945	483.13	380	412	71	9.57	7
1946	261.72	204	221	41	9.97	4
1947	780.01	600	650	130	10.37	13
1948	402.41	306	331	71	10.77	7
1949	1,818.13	1,367	1,480	338	11.17	30
1950	13,702.93	10,180	11,025	2,678	11.57	231
1951	17,159.83	12,592	13,637	3,523	11.98	294
1952	67,779.95	49,118	53,194	14,586	12.39	1,177
1953	47,991.70	34,341	37,191	10,801	12.80	844
1954	39,558.63	27,937	30,255	9,304	13.22	704
1955	166,277.07	115,913	125,532	40,745	13.63	2,989
1956	57,086.92	39,251	42,508	14,579	14.06	1,037
1957	57,273.22	38,844	42,068	15,205	14.48	1,050
1958	61,248.29	40,955	44,354	16,894	14.91	1,133
1959	60,540.19	39,889	43,199	17,341	15.35	1,130
1960	89,209.79	57,907	62,712	26,498	15.79	1,678
1961	112,982.48	72,233	78,227	34,755	16.23	2,141
1962	105,514.54	66,403	71,914	33,601	16.68	2,014
1963	96,742.70	59,916	64,888	31,855	17.13	1,860
1964	97,704.92	59,513	64,452	33,253	17.59	1,890
1965	57,538.83	34,459	37,319	20,220	18.05	1,120
1966	80,234.35	47,213	51,131	29,103	18.52	1,571

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1967	61,060.23	35,293	38,222	22,838	18.99	1,203
1968	49,797.74	28,252	30,597	19,201	19.47	986
1969	87,341.33	48,620	52,655	34,686	19.95	1,739
1970	46,297.71	25,268	27,365	18,933	20.44	926
1971	178,403.72	95,426	103,345	75,059	20.93	3,586
1972	125,580.02	65,776	71,234	54,346	21.43	2,536
1973	108,854.10	55,806	60,437	48,417	21.93	2,208
1974	113,439.62	56,871	61,590	51,850	22.44	2,311
1975	76,554.69	37,495	40,607	35,948	22.96	1,566
1976	77,109.69	49,813	53,947	23,163	20.23	1,145
1977	79,034.78	50,242	54,411	24,624	20.58	1,197
1978	60,313.05	37,696	40,824	19,489	20.95	930
1979	63,582.28	39,033	42,272	21,310	21.33	999
1980	92,854.80	55,936	60,578	32,277	21.73	1,485
1981	146,789.91	87,134	94,365	52,425	21.85	2,399
1982	267,426.43	155,428	168,326	99,100	22.28	4,448
1983	130,045.32	73,918	80,052	49,993	22.72	2,200
1984	219,033.37	122,243	132,387	86,646	22.90	3,784
1985	269,143.17	146,522	158,681	110,462	23.36	4,729
1986	235,659.43	125,606	136,030	99,629	23.59	4,223
1987	204,673.53	106,082	114,885	89,789	24.08	3,729
1988	411,061.18	207,915	225,169	185,892	24.34	7,637
1989	225,125.42	110,919	120,124	105,001	24.63	4,263
1990	257,229.21	123,213	133,438	123,791	24.93	4,966
1991	212,576.40	98,763	106,959	105,617	25.25	4,183
1992	136,608.08	61,433	66,531	70,077	25.60	2,737
1993	163,157.85	71,169	77,075	86,083	25.74	3,344
1994	309,521.04	130,556	141,390	168,131	25.93	6,484
1995	199,076.09	80,606	87,295	111,781	26.33	4,245
1996	494,911.31	192,570	208,551	286,360	26.56	10,782
1997	197,429.18	73,839	79,967	117,462	26.64	4,409
1998	239,925.25	85,893	93,021	146,904	26.75	5,492
1999	542,239.44	184,904	200,249	341,990	26.90	12,713
2000	951,878.90	307,362	332,869	619,010	27.08	22,859
2001	252,636.92	77,080	83,477	169,160	27.14	6,233
2002	422,274.62	120,771	130,793	291,482	27.25	10,697
2003	443,276.13	118,709	128,560	314,716	27.12	11,605
2004	303,022.55	74,847	81,058	221,965	27.18	8,166
2005	314,323.71	71,163	77,069	237,255	27.05	8,771
2006	1,201,528.38	246,794	267,274	934,254	26.75	34,925
2007	329,625.97	60,256	65,256	264,370	26.45	9,995
2008	1,302,268.32	206,800	223,962	1,078,306	26.04	41,410

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2009	264,151.24	35,291	38,220	225,931	25.41	8,891
2010	1,875,491.64	199,740	216,316	1,659,176	24.48	67,777
2011	2,082,351.46	159,300	172,519	1,909,832	23.15	82,498
2012	1,024,688.23	54,308	58,815	965,873	21.57	44,779
2013	674,000.00	7,818	8,467	665,533	17.71	37,580
	18,767,809.21	5,480,384	5,935,094	12,832,715		538,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 2.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	502	444	147	6.56	22
1983	32,512.26	24,999	22,098	10,414	8.99	1,158
1984	5,973.55	4,508	3,985	1,989	9.40	212
1987	13,900.23	9,798	8,661	5,239	10.85	483
1988	17,715.26	12,183	10,769	6,946	11.32	614
1989	35,024.29	23,456	20,733	14,291	11.80	1,211
1996	48,076.94	24,481	21,640	26,437	16.31	1,621
	153,793.95	99,927	88,330	65,464		5,321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 3.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1924	1,108.26	993	1,107	1	5.18	
1925	5,556.10	4,933	5,499	57	5.61	10
1926	6,590.60	5,797	6,462	129	6.02	21
1927	7,134.02	6,222	6,935	199	6.39	31
1928	8,016.02	6,941	7,737	279	6.70	42
1929	7,697.36	6,624	7,384	313	6.97	45
1930	5,731.76	4,903	5,465	267	7.22	37
1931	3,353.32	2,854	3,181	172	7.44	23
1932	2,267.11	1,920	2,140	127	7.64	17
1933	3,225.99	2,720	3,032	194	7.82	25
1934	3,346.92	2,810	3,132	215	7.99	27
1935	2,985.02	2,496	2,782	203	8.15	25
1936	4,903.28	4,085	4,553	350	8.29	42
1937	6,402.02	5,314	5,923	479	8.43	57
1938	10,149.29	8,393	9,355	794	8.57	93
1939	17,301.28	14,261	15,896	1,405	8.69	162
1940	16,181.16	13,293	14,817	1,364	8.81	155
1941	18,250.00	14,945	16,659	1,591	8.92	178
1942	16,879.01	13,777	15,357	1,522	9.03	169
1943	7,313.68	5,950	6,632	682	9.14	75
1944	6,121.20	4,965	5,534	587	9.24	64
1945	5,980.81	4,835	5,389	592	9.34	63
1946	17,106.22	13,788	15,369	1,737	9.43	184
1947	33,249.02	26,716	29,780	3,469	9.52	364
1948	43,012.36	34,451	38,402	4,610	9.61	480
1949	62,563.11	49,959	55,688	6,875	9.69	709
1950	82,912.60	65,988	73,555	9,358	9.78	957
1951	102,861.23	81,620	90,980	11,881	9.85	1,206
1952	114,834.27	90,822	101,237	13,597	9.93	1,369
1953	108,837.48	85,785	95,622	13,215	10.01	1,320
1954	165,698.49	130,184	145,113	20,585	10.08	2,042
	897,568.99	718,344	800,717	96,852		9,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 1.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	252,652.87	162,052	177,159	75,494	17.93	4,210
1956	313,705.05	198,387	216,881	96,824	18.38	5,268
1957	294,792.04	183,773	200,905	93,887	18.83	4,986
1958	371,832.89	228,454	249,751	122,082	19.28	6,332
1959	563,065.55	340,767	372,534	190,532	19.74	9,652
1960	548,598.48	326,855	357,326	191,272	20.21	9,464
1961	592,819.36	347,629	380,036	212,783	20.68	10,289
1962	605,824.82	349,561	382,148	223,677	21.15	10,576
1963	730,585.03	414,534	453,178	277,407	21.63	12,825
1964	753,664.63	420,394	459,585	294,080	22.11	13,301
1965	779,445.39	427,136	466,955	312,490	22.60	13,827
1966	995,952.78	536,022	585,992	409,961	23.09	17,755
1967	1,000,339.77	528,580	577,856	422,484	23.58	17,917
1968	1,089,636.24	564,649	617,287	472,349	24.09	19,608
1969	818,462.70	415,943	454,719	363,744	24.59	14,792
1970	655,355.41	326,367	356,792	298,563	25.10	11,895
1971	713,101.79	347,708	380,123	332,979	25.62	12,997
1972	684,308.28	326,552	356,994	327,314	26.14	12,522
1973	575,462.83	268,626	293,668	281,795	26.66	10,570
1974	250,916.99	114,468	125,139	125,778	27.19	4,626
1975	657,166.30	292,833	320,132	337,034	27.72	12,159
1976	1,248,031.01	760,176	831,042	416,989	23.69	17,602
1977	2,933,375.49	1,748,878	1,911,914	1,021,461	24.33	41,984
1978	2,012,119.73	1,180,309	1,290,341	721,779	24.61	29,329
1979	2,672,424.70	1,540,920	1,684,570	987,855	24.91	39,657
1980	3,850,455.14	2,180,128	2,383,367	1,467,088	25.22	58,172
1981	3,853,093.55	2,140,008	2,339,507	1,513,587	25.55	59,240
1982	3,288,161.52	1,789,089	1,955,874	1,332,288	25.90	51,440
1983	3,039,448.19	1,618,506	1,769,389	1,270,059	26.26	48,365
1984	3,498,471.21	1,820,954	1,990,710	1,507,761	26.64	56,598
1985	3,846,346.62	1,954,329	2,136,518	1,709,829	27.03	63,257
1986	4,286,691.03	2,134,772	2,333,783	1,952,908	27.14	71,957
1987	4,905,138.38	2,377,030	2,598,625	2,306,513	27.56	83,691
1988	5,869,120.96	2,763,769	3,021,417	2,847,704	27.99	101,740
1989	5,639,487.30	2,589,653	2,831,069	2,808,418	28.17	99,695
1990	5,900,652.75	2,637,002	2,882,832	3,017,821	28.36	106,411
1991	5,512,175.81	2,392,284	2,615,301	2,896,875	28.59	101,325
1992	6,206,631.08	2,609,268	2,852,513	3,354,118	28.84	116,301
1993	6,511,891.43	2,645,781	2,892,430	3,619,461	29.10	124,380
1994	7,725,740.97	3,025,400	3,307,438	4,418,303	29.39	150,334
1995	7,517,039.09	2,827,910	3,091,537	4,425,502	29.70	149,007
1996	6,926,890.07	2,507,534	2,741,295	4,185,595	29.81	140,409

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1997	7,437,807.61	2,580,919	2,821,521	4,616,287	29.95	154,133
1998	7,934,588.25	2,627,936	2,872,921	5,061,667	30.13	167,994
1999	8,227,578.72	2,599,092	2,841,388	5,386,191	30.14	178,706
2000	8,106,789.34	2,429,605	2,656,101	5,450,688	30.19	180,546
2001	7,715,453.24	2,178,844	2,381,963	5,333,490	30.28	176,139
2002	6,866,976.10	1,821,809	1,991,644	4,875,332	30.23	161,275
2003	6,598,243.13	1,635,704	1,788,190	4,810,053	30.08	159,909
2004	10,395,607.04	2,382,673	2,604,794	7,790,813	29.99	259,780
2005	9,762,804.04	2,048,236	2,239,180	7,523,624	29.82	252,301
2006	10,333,518.54	1,958,202	2,140,752	8,192,767	29.58	276,970
2007	14,471,492.81	2,439,894	2,667,349	11,804,144	29.17	404,667
2008	16,306,673.93	2,388,928	2,611,632	13,695,042	28.64	478,179
2009	15,409,615.65	1,895,383	2,072,077	13,337,539	27.93	477,535
2010	17,403,752.36	1,705,568	1,864,567	15,539,185	26.85	578,741
2011	24,788,055.14	1,742,600	1,905,051	22,883,004	25.33	903,395
2012	32,515,271.21	1,583,494	1,731,113	30,784,158	23.61	1,303,861
2013	15,813,000.00	167,618	183,244	15,629,756	19.40	805,658
	330,578,302.34	86,551,495	94,620,119	235,958,183		8,866,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.6 2.68						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1913	22.53	23	23			
1914	16.14	16	16			
1915	21.56	22	22			
1916	57.23	57	57			
1917	173.20	173	173			
1918	694.44	694	694			
1919	471.01	471	471			
1920	1,179.50	1,180	1,180			
1921	608.23	608	608			
1922	1,545.59	1,546	1,546			
1923	2,091.82	2,092	2,092			
1924	1,795.81	1,796	1,796			
1925	2,902.44	2,902	2,902			
1926	3,419.40	3,419	3,419			
1927	4,299.29	4,295	4,299			
1928	5,378.63	5,341	5,379			
1929	4,623.42	4,563	4,623			
1930	357.89	351	358			
1931	22.86	22	22	1	1.07	1
1934	119.85	115	117	3	1.85	2
1935	24.82	24	24	1	2.11	
1936	436.07	412	420	16	2.36	7
1937	71.62	67	68	4	2.62	2
1938	216.56	202	206	11	2.87	4
1939	396.78	368	375	22	3.12	7
1941	2,774.67	2,540	2,589	186	3.63	51
1942	3,110.31	2,830	2,885	225	3.88	58
1943	2,054.21	1,857	1,893	161	4.13	39
1944	111.90	100	102	10	4.39	2
1945	666.01	594	606	60	4.64	13
1946	4,026.40	3,568	3,637	389	4.90	79
1947	2,177.85	1,917	1,954	224	5.16	43
1948	15,338.90	13,405	13,665	1,674	5.42	309
1949	17,173.54	14,905	15,195	1,979	5.68	348
1950	28,328.54	24,409	24,883	3,446	5.95	579
1951	53,928.32	46,128	47,024	6,904	6.22	1,110
1952	34,456.98	29,256	29,824	4,633	6.49	714
1953	19,061.40	16,060	16,372	2,689	6.77	397
1954	53,133.09	44,422	45,285	7,848	7.05	1,113
1955	68,106.51	56,481	57,578	10,529	7.34	1,434
1956	45,389.61	37,336	38,061	7,329	7.63	961
1957	205,746.75	167,850	171,111	34,636	7.92	4,373

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1958	179,640.40	145,300	148,123	31,517	8.22	3,834
1959	186,236.31	149,293	152,194	34,042	8.53	3,991
1960	266,810.14	211,898	216,015	50,795	8.85	5,740
1961	255,218.59	200,852	204,754	50,465	9.16	5,509
1962	233,174.33	181,713	185,244	47,930	9.49	5,051
1963	175,105.18	135,116	137,741	37,364	9.82	3,805
1964	228,888.49	174,807	178,203	50,685	10.16	4,989
1965	322,382.74	243,586	248,319	74,064	10.51	7,047
1966	369,663.19	276,216	281,583	88,080	10.87	8,103
1967	341,253.66	252,132	257,031	84,223	11.23	7,500
1968	232,464.83	169,699	172,996	59,469	11.61	5,122
1969	261,783.07	188,787	192,455	69,328	11.99	5,782
1970	231,061.97	164,537	167,734	63,328	12.38	5,115
1971	321,857.38	226,124	230,518	91,339	12.79	7,141
1972	262,511.07	181,925	185,460	77,051	13.20	5,837
1973	146,595.45	100,128	102,073	44,522	13.63	3,266
1974	195,970.45	131,892	134,455	61,515	14.06	4,375
1975	251,490.39	166,627	169,864	81,626	14.51	5,625
1976	123,423.38	91,123	92,893	30,530	13.08	2,334
1977	200,296.80	145,315	148,138	52,159	13.59	3,838
1978	210,883.65	150,951	153,884	57,000	13.86	4,113
1979	318,301.71	223,480	227,822	90,480	14.39	6,288
1980	659,201.40	455,640	464,493	194,708	14.70	13,245
1981	709,314.31	482,192	491,561	217,753	15.03	14,488
1982	478,652.37	318,160	324,342	154,310	15.60	9,892
1983	349,299.07	227,813	232,239	117,060	15.95	7,339
1984	485,267.14	310,134	316,160	169,107	16.33	10,356
1985	590,036.45	368,950	376,119	213,917	16.73	12,786
1986	658,363.88	400,483	408,264	250,100	17.33	14,432
1987	667,244.43	396,010	403,704	263,540	17.75	14,847
1988	733,977.54	424,312	432,556	301,422	18.19	16,571
1989	868,170.05	487,912	497,392	370,778	18.64	19,892
1990	551,468.53	299,503	305,322	246,147	19.28	12,767
1991	602,109.65	316,710	322,864	279,246	19.75	14,139
1992	883,672.53	449,171	457,898	425,775	20.23	21,047
1993	1,001,395.76	488,681	498,176	503,220	20.90	24,078
1994	428,568.12	201,041	204,947	223,621	21.41	10,445
1995	8,135.96	3,659	3,730	4,406	21.92	201
1996	1,775,438.20	759,888	774,653	1,000,785	22.61	44,263
1997	810,671.83	330,349	336,768	473,904	23.14	20,480
1998	1,111,616.29	427,750	436,061	675,555	23.84	28,337
1999	1,261,354.75	456,358	465,225	796,130	24.55	32,429

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2000	138,848.37	47,167	48,083	90,765	25.11	3,615
2001	559,502.55	176,691	180,124	379,379	25.82	14,693
2002	1,181,777.42	344,488	351,181	830,596	26.54	31,296
2003	864,592.81	230,673	235,155	629,438	27.26	23,090
2004	1,220,273.77	294,818	300,546	919,728	27.99	32,859
2005	409,252.71	88,112	89,824	319,429	28.85	11,072
2006	629,589.93	119,307	121,625	507,965	29.58	17,173
2007	1,037,078.84	168,733	172,012	865,067	30.45	28,409
2008	1,092,411.20	148,786	151,677	940,734	31.18	30,171
2009	1,437,215.00	156,513	159,554	1,277,661	32.05	39,865
2010	1,150,470.13	93,648	95,467	1,055,003	32.92	32,047
2011	1,089,631.49	58,295	59,428	1,030,203	33.92	30,372
2012	1,149,948.67	38,868	39,623	1,110,326	34.51	32,174
2013	450,000.00	2,610	2,661	447,339	35.51	12,598
	32,946,096.01	13,979,343	14,250,487	18,695,609		807,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 2.45						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	248,094.95	191,306	136,151	111,944	3.83	29,228
2001	242,083.50	178,561	127,081	115,002	4.24	27,123
2003	473.54	309	220	254	5.26	48
2004	101,623.49	61,350	43,662	57,961	5.85	9,908
2005	162,310.59	88,914	63,280	99,031	6.53	15,166
2007	105,752.19	44,860	31,927	73,825	8.03	9,194
2008	481,420.03	171,626	122,145	359,275	8.88	40,459
2009	419,125.88	119,996	85,400	333,726	9.76	34,193
2010	823,626.98	176,339	125,499	698,128	10.71	65,185
2011	13,748,665.40	1,939,937	1,380,643	12,368,022	11.67	1,059,813
2012	6,256,936.66	556,242	395,874	5,861,063	12.38	473,430
2013	122,000.00	1,867	1,329	120,671	13.38	9,019
	22,712,113.21	3,531,307	2,513,211	20,198,902		1,772,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4						7.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	6,225.77	5,499	5,924	302	6.42	47
1938	11,415.98	10,036	10,811	605	6.65	91
1939	8,465.37	7,405	7,977	488	6.89	71
1940	7,468.62	6,499	7,001	468	7.14	66
1941	10,643.06	9,213	9,925	718	7.39	97
1942	7,991.03	6,881	7,413	578	7.64	76
1943	3,630.32	3,108	3,348	282	7.91	36
1944	3,675.29	3,129	3,371	304	8.17	37
1945	4,892.35	4,141	4,461	431	8.45	51
1946	11,885.20	9,997	10,769	1,116	8.74	128
1947	17,363.55	14,510	15,631	1,733	9.04	192
1948	22,126.73	18,369	19,788	2,339	9.34	250
1949	28,639.88	23,610	25,434	3,206	9.66	332
1950	33,384.42	27,314	29,424	3,960	10.00	396
1951	29,191.64	23,704	25,535	3,657	10.34	354
1952	30,484.54	24,554	26,451	4,034	10.70	377
1953	36,556.90	29,193	31,448	5,109	11.08	461
1954	34,424.58	27,245	29,350	5,075	11.47	442
1955	43,311.57	33,964	36,588	6,724	11.87	566
1956	45,819.97	35,581	38,330	7,490	12.29	609
1957	42,203.99	32,436	34,942	7,262	12.73	570
1958	56,142.02	42,688	45,986	10,156	13.18	771
1959	66,010.02	49,628	53,462	12,548	13.65	919
1960	48,194.04	35,813	38,579	9,615	14.13	680
1961	41,817.39	30,694	33,065	8,752	14.63	598
1962	59,897.40	43,399	46,751	13,146	15.15	868
1963	63,879.92	45,668	49,196	14,684	15.68	936
1964	114,717.24	80,886	87,134	27,583	16.22	1,701
1965	152,455.80	105,943	114,127	38,329	16.78	2,284
1966	141,439.53	96,796	104,273	37,167	17.36	2,141
1967	131,112.83	88,323	95,146	35,967	17.95	2,004
1968	167,739.40	111,166	119,753	47,986	18.55	2,587
1969	158,901.56	103,547	111,546	47,356	19.16	2,472
1970	145,851.72	93,371	100,584	45,268	19.79	2,287
1971	127,414.23	80,086	86,272	41,142	20.43	2,014
1972	80,167.18	49,442	53,261	26,906	21.08	1,276
1973	74,535.51	45,060	48,541	25,995	21.75	1,195
1974	16,026.62	9,494	10,227	5,800	22.42	259
1975	28,748.10	16,669	17,957	10,791	23.11	467
1976	54,937.13	34,885	37,580	17,357	21.22	818
1977	63,584.77	39,740	42,810	20,775	21.55	964
1978	60,034.77	36,681	39,515	20,520	22.23	923

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	173,380.90	103,491	111,485	61,896	22.90	2,703
1980	380,907.75	221,917	239,060	141,848	23.58	6,016
1981	445,470.17	254,497	274,156	171,314	23.95	7,153
1982	353,674.77	196,820	212,024	141,651	24.64	5,749
1983	395,186.26	213,993	230,523	164,663	25.33	6,501
1984	466,054.05	245,284	264,232	201,822	26.03	7,753
1985	486,327.33	248,465	267,658	218,669	26.73	8,181
1986	543,929.37	270,877	291,802	252,127	27.14	9,290
1987	613,798.59	295,851	318,705	295,094	27.85	10,596
1988	687,257.11	320,193	344,927	342,330	28.56	11,986
1989	779,092.00	350,280	377,338	401,754	29.28	13,721
1990	788,109.18	343,143	369,650	418,459	29.72	14,080
1991	708,141.75	296,428	319,326	388,816	30.44	12,773
1992	770,126.11	309,283	333,174	436,952	31.17	14,018
1993	649,852.19	251,103	270,500	379,352	31.63	11,993
1994	752,344.25	277,540	298,979	453,365	32.36	14,010
1995	662,844.31	232,791	250,774	412,070	33.10	12,449
1996	755,481.54	251,802	271,253	484,229	33.84	14,309
1997	722,554.19	228,833	246,510	476,044	34.34	13,863
1998	620,007.95	184,948	199,235	420,773	35.08	11,995
1999	520,882.59	146,420	157,731	363,152	35.59	10,204
2000	1,147,454.51	300,863	324,104	823,351	36.34	22,657
2001	1,055,364.12	256,559	276,377	778,987	37.10	20,997
2002	1,045,157.94	235,056	253,213	791,945	37.63	21,046
2003	1,100,927.37	227,121	244,665	856,262	38.16	22,439
2004	1,077,725.33	200,888	216,406	861,319	38.93	22,125
2005	1,204,639.67	201,175	216,715	987,925	39.48	25,023
2006	1,256,291.06	185,052	199,347	1,056,944	40.03	26,404
2007	1,485,764.70	188,989	203,588	1,282,177	40.60	31,581
2008	1,435,269.45	153,861	165,746	1,269,523	40.95	31,002
2009	1,886,521.55	163,373	175,993	1,710,529	41.33	41,387
2010	1,512,830.63	98,788	106,419	1,406,412	41.73	33,703
2011	1,631,886.60	71,640	77,174	1,554,713	41.75	37,239
2012	2,112,849.15	59,794	64,414	2,048,435	41.53	49,324
2013	755,000.00	3,926	4,229	750,771	39.95	18,793
	33,276,512.38	9,187,411	9,897,118	23,379,394		656,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 1.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1949	0.39					
1955	349.04	309	349			
1957	406.82	355	406	1	5.06	
1958	591.05	512	586	5	5.32	1
1960	556.81	475	543	14	5.86	2
1961	800.31	677	775	25	6.15	4
1962	6,407.51	5,378	6,153	255	6.43	40
1963	9,963.95	8,288	9,482	482	6.73	72
1964	14,235.91	11,734	13,425	811	7.03	115
1965	17,932.53	14,642	16,752	1,181	7.34	161
1966	45,857.12	37,075	42,416	3,441	7.66	449
1967	35,853.51	28,692	32,826	3,028	7.99	379
1968	47,376.21	37,510	42,914	4,462	8.33	536
1969	43,623.05	34,168	39,091	4,532	8.67	523
1970	47,607.08	36,860	42,170	5,437	9.03	602
1971	40,345.31	30,864	35,311	5,034	9.40	536
1972	23,409.78	17,686	20,234	3,176	9.78	325
1973	20,750.46	15,475	17,705	3,045	10.17	299
1974	2,887.95	2,125	2,431	457	10.57	43
1975	2,632.71	1,909	2,184	449	10.99	41
1976	5,214.13	4,081	4,669	545	10.25	53
1977	5,328.85	4,115	4,708	621	10.60	59
1978	7,703.72	5,864	6,709	995	10.95	91
1979	20,512.44	15,376	17,591	2,921	11.33	258
1980	41,844.11	30,852	35,297	6,547	11.73	558
1981	52,446.38	37,997	43,471	8,975	12.14	739
1982	47,977.75	34,117	39,032	8,946	12.56	712
1983	47,071.52	32,814	37,542	9,530	13.00	733
1984	49,798.98	33,983	38,879	10,920	13.46	811
1985	51,003.41	34,029	38,932	12,071	13.92	867
1986	65,540.79	42,693	48,844	16,697	14.40	1,160
1987	70,667.04	44,874	51,339	19,328	14.90	1,297
1988	88,926.09	54,947	62,863	26,063	15.41	1,691
1989	93,618.78	56,199	64,296	29,323	15.92	1,842
1990	90,901.15	52,914	60,537	30,364	16.45	1,846
1991	75,826.10	42,713	48,867	26,959	16.99	1,587
1992	83,274.41	45,110	51,609	31,665	17.69	1,790
1993	59,969.58	31,292	35,800	24,170	18.25	1,324
1994	72,564.69	36,239	41,460	31,105	18.96	1,641
1995	80,956.06	38,729	44,309	36,647	19.54	1,875
1996	85,760.37	39,030	44,653	41,107	20.26	2,029
1997	99,045.12	42,718	48,872	50,173	20.99	2,390

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1998	36,502.36	14,864	17,005	19,497	21.71	898
1999	19,156.85	7,331	8,387	10,770	22.45	480
2000	179,419.80	64,196	73,445	105,975	23.18	4,572
2001	69,692.57	23,089	26,415	43,278	24.05	1,800
2002	378,477.47	115,284	131,893	246,584	24.92	9,895
2003	547,064.90	152,467	174,433	372,632	25.67	14,516
2004	843,185.59	211,302	241,745	601,441	26.67	22,551
2005	678,563.28	151,455	173,276	505,287	27.55	18,341
2006	666,420.25	130,418	149,208	517,212	28.42	18,199
2007	733,449.85	122,780	140,469	592,981	29.42	20,156
2008	554,365.20	77,112	88,222	466,143	30.42	15,324
2009	786,183.58	87,424	100,019	686,165	31.30	21,922
2010	637,319.01	52,770	60,373	576,946	32.30	17,862
2011	783,294.00	42,611	48,750	734,544	33.30	22,058
2012	921,482.99	31,607	36,160	885,323	34.00	26,039
2013	355,000.00	2,094	2,396	352,604	35.00	10,074
	9,847,116.67	2,332,224	2,668,228	7,178,889		254,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,900	4,098			
1957	11,093.12	10,507	11,093			
1958	8,984.62	8,469	8,985			
1959	10,504.99	9,854	10,505			
1960	6,886.85	6,426	6,887			
1961	5,770.97	5,357	5,771			
1962	6,336.36	5,849	6,336			
1963	9,429.02	8,653	9,429			
1964	13,020.68	11,875	13,021			
1965	14,473.42	13,117	14,473			
1966	13,305.16	11,979	13,305			
1967	17,106.02	15,293	17,106			
1968	26,484.46	23,503	26,484			
1969	37,452.06	32,979	37,452			
1970	54,867.42	47,923	54,867			
1971	52,330.89	45,319	52,116	215	4.69	46
1972	30,594.70	26,250	30,187	408	4.97	82
1973	41,286.72	35,082	40,344	943	5.26	179
1974	15,958.45	13,423	15,436	522	5.56	94
1975	25,717.11	21,397	24,606	1,111	5.88	189
1976	13,626.03	11,770	13,535	91	5.82	16
1978	1,304.20	1,102	1,267	37	6.40	6
1979	41,749.48	34,836	40,061	1,688	6.73	251
1980	78,231.18	64,376	74,032	4,199	7.08	593
1981	103,540.67	83,940	96,530	7,011	7.45	941
1982	111,541.38	88,965	102,309	9,232	7.84	1,178
1983	94,279.56	73,896	84,979	9,301	8.25	1,127
1984	100,051.83	76,960	88,503	11,549	8.68	1,331
1985	116,774.98	87,698	100,852	15,923	9.26	1,720
1986	125,389.90	92,136	105,955	19,435	9.71	2,002
1987	160,772.64	115,419	132,730	28,043	10.18	2,755
1988	175,315.37	122,318	140,664	34,651	10.80	3,208
1989	145,310.01	98,695	113,498	31,812	11.30	2,815
1990	142,228.97	93,544	107,575	34,654	11.93	2,905
1991	135,142.11	85,896	98,779	36,363	12.57	2,893
1992	132,043.34	80,652	92,749	39,294	13.33	2,948
1993	112,250.88	65,947	75,838	36,413	13.98	2,605
1994	183,968.70	103,354	118,856	65,113	14.75	4,414
1995	147,476.46	79,003	90,853	56,623	15.53	3,646
1996	122,299.49	62,275	71,616	50,683	16.31	3,107
1997	182,246.23	87,606	100,746	81,500	17.20	4,738
1998	181,143.04	81,877	94,157	86,986	18.09	4,809

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	59,174	68,049	71,809	18.98	3,783
2000	194,710.12	76,716	88,223	106,487	19.87	5,359
2001	229,158.59	83,299	95,793	133,366	20.87	6,390
2002	154,765.04	51,692	59,445	95,320	21.76	4,381
2003	133,893.06	40,623	46,716	87,177	22.76	3,830
	3,864,772.07	2,360,924	2,706,811	1,157,961		74,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 1.92						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1890	21.55	22	22			
1893	23.69	24	24			
1902	23.73	24	24			
1922	10.60	11	11			
1928	108.29	108	108			
1929	747.84	748	748			
1930	770.50	770	770			
1931	140.27	140	140			
1933	293.27	293	293			
1934	12.11	12	12			
1935	118.51	119	119			
1937	1,137.62	1,138	1,138			
1938	279.39	279	279			
1939	266.88	267	267			
1940	3.49	3	3			
1941	368.55	369	369			
1942	667.32	667	667			
1943	4,197.13	4,197	4,197			
1944	958.70	959	959			
1945	670.10	670	670			
1946	57.30	57	57			
1947	855.77	856	856			
1948	1,498.42	1,498	1,498			
1950	2,338.64	2,339	2,339			
1951	4,807.79	4,808	4,808			
1952	5,960.67	5,961	5,961			
1953	7,182.77	7,171	6,991	192	0.05	192
1954	14,659.58	14,396	14,034	626	0.54	626
1955	26,953.56	26,037	25,382	1,572	1.02	1,541
1956	27,176.29	25,817	25,167	2,009	1.50	1,339
1957	31,924.72	29,839	29,088	2,837	1.96	1,447
1958	32,502.64	29,881	29,129	3,374	2.42	1,394
1959	24,996.13	22,613	22,044	2,952	2.86	1,032
1960	51,389.25	45,753	44,602	6,787	3.29	2,063
1961	41,545.90	36,394	35,478	6,068	3.72	1,631
1962	14,476.17	12,483	12,169	2,307	4.13	559
1963	41,403.76	35,138	34,254	7,150	4.54	1,575
1964	38,564.17	32,214	31,403	7,161	4.94	1,450
1965	42,240.50	34,722	33,848	8,392	5.34	1,572
1966	32,841.89	26,569	25,900	6,942	5.73	1,212
1967	67,113.88	53,401	52,057	15,057	6.13	2,456
1968	66,035.94	51,662	50,362	15,674	6.53	2,400

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1969	62,767.73	48,289	47,074	15,694	6.92	2,268
1970	64,808.08	48,995	47,762	17,046	7.32	2,329
1971	127,897.77	94,942	92,553	35,345	7.73	4,572
1972	101,550.73	74,030	72,167	29,384	8.13	3,614
1973	53,197.00	38,036	37,079	16,118	8.55	1,885
1974	34,881.58	24,463	23,847	11,035	8.96	1,232
1975	29,212.43	20,079	19,574	9,638	9.38	1,028
1976	2,244.90	1,807	1,762	483	8.95	54
1977	2,880.56	2,287	2,229	652	9.33	70
1978	13,752.80	10,756	10,485	3,268	9.73	336
1979	37,070.32	28,666	27,945	9,125	9.94	918
1980	90,968.58	69,173	67,433	23,536	10.37	2,270
1981	129,835.10	96,961	94,521	35,314	10.82	3,264
1982	128,374.27	94,458	92,081	36,293	11.10	3,270
1983	79,014.10	57,206	55,767	23,247	11.40	2,039
1984	38,294.24	27,131	26,448	11,846	11.90	995
1985	54,771.57	38,072	37,114	17,658	12.24	1,443
1986	118,492.46	80,693	78,663	39,829	12.61	3,159
1987	26,675.54	17,769	17,322	9,354	12.99	720
1988	149,053.05	97,302	94,854	54,199	13.25	4,090
1989	81,770.78	52,023	50,714	31,057	13.68	2,270
1990	80,578.54	50,039	48,780	31,799	13.99	2,273
1991	146,633.31	88,376	86,152	60,481	14.45	4,186
1992	95,215.16	55,768	54,365	40,850	14.80	2,760
1993	136,233.68	77,599	75,647	60,587	15.05	4,026
1994	193,197.05	106,355	103,679	89,518	15.45	5,794
1995	139,696.02	74,332	72,462	67,234	15.75	4,269
1996	197,130.37	101,049	98,506	98,624	16.09	6,130
1997	164,532.33	80,917	78,881	85,651	16.45	5,207
1998	229,575.98	108,222	105,499	124,077	16.73	7,416
1999	87,764.33	39,450	38,457	49,307	17.04	2,894
2000	183,010.19	78,237	76,268	106,742	17.30	6,170
2001	22,105.46	8,957	8,732	13,373	17.49	765
2002	307,815.40	117,278	114,327	193,488	17.74	10,907
2003	555,620.60	198,357	193,366	362,255	17.86	20,283
2004	18,004.69	5,956	5,806	12,199	18.04	676
2005	111,483.59	33,891	33,038	78,446	18.12	4,329
2006	202,393.30	55,861	54,456	147,937	18.15	8,151
2007	247,711.02	61,110	59,572	188,139	18.06	10,417
2008	242,071.84	52,142	50,830	191,242	17.91	10,678
2009	116,845.65	21,231	20,697	96,149	17.64	5,451
2010	300,507.28	43,724	42,624	257,883	17.12	15,063

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2011	261,306.36	27,594	26,900	234,406	16.23	14,443
2012	208,642.22	15,377	14,990	193,652	15.19	12,749
2013	158,000.00	2,591	2,526	155,474	12.50	12,438
	6,420,933.24	3,037,980	2,962,201	3,458,732		241,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 3.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	8,982.95	8,678	7,072	1,911	1.02	1,874
1957	14,374.70	13,436	10,949	3,426	1.96	1,748
1959	188.29	170	139	49	2.86	17
1962	7,626.48	6,577	5,360	2,266	4.13	549
1967	445.13	354	288	157	6.13	26
1972	7,910.24	5,767	4,700	3,210	8.13	395
1981	13,548.93	10,118	8,245	5,304	10.82	490
1985	14,556.64	10,118	8,245	6,312	12.24	516
1992	2,228.63	1,305	1,063	1,166	14.80	79
2010	68,488.09	9,965	8,121	60,367	17.12	3,526
2012	1,150.11	85	69	1,081	15.19	71
	139,696.07	66,768	54,446	85,250		9,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 6.65						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	855	832	85	1.70	50
1974	11,561.27	10,669	10,385	1,176	1.93	609
1975	3,189.09	2,915	2,837	352	2.15	164
1976	6,308.81	5,939	5,781	528	2.30	230
1980	1,144.78	1,048	1,020	125	3.05	41
1983	10,695.21	9,471	9,219	1,476	3.87	381
1984	4,730.23	4,145	4,035	695	4.09	170
1985	27,353.09	23,595	22,967	4,386	4.45	986
1986	61,596.14	52,394	51,000	10,596	4.73	2,240
1987	40,005.58	33,385	32,497	7,509	5.14	1,461
1989	3,425.59	2,745	2,672	754	5.93	127
1990	37,952.71	29,747	28,955	8,998	6.32	1,424
1991	38,245.68	29,170	28,394	9,852	6.82	1,445
1992	6,510.50	4,820	4,692	1,818	7.33	248
1993	1,718.09	1,232	1,199	519	7.86	66
1994	4,082.11	2,826	2,751	1,331	8.40	158
2000	50,178.60	26,053	25,360	24,819	11.96	2,075
2001	142,467.12	69,268	67,425	75,042	12.59	5,960
2003	2,326.24	969	943	1,383	13.89	100
2004	119,576.43	45,523	44,312	75,264	14.50	5,191
2005	247,567.41	84,866	82,607	164,960	15.18	10,867
2006	31,699.25	9,646	9,389	22,310	15.81	1,411
2007	22,252.02	5,872	5,716	16,536	16.50	1,002
2008	0.11					
2009	13,302.75	2,408	2,344	10,959	17.73	618
2010	187,939.65	25,823	25,136	162,804	18.31	8,892
2011	108,207.06	10,042	9,775	98,432	18.74	5,253
2012	31,114.59	1,864	1,814	29,301	18.95	1,546
	1,216,067.24	497,290	484,057	732,010		52,715

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 4.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,052	1,171			
1958	192.08	169	192			
1959	2,129.94	1,865	2,130			
1971	17,971.09	14,053	17,971			
1983	7,872.27	5,417	7,376	496	13.56	37
1984	3,449.87	2,315	3,152	298	14.19	21
1987	6,786.87	4,204	5,724	1,063	15.92	67
1988	9,428.54	5,685	7,740	1,689	16.40	103
1990	820.22	462	629	191	17.73	11
	49,821.42	35,222	46,085	3,736		239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 0.48

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1993	437,655.56	435,831	437,656			
1994	397,135.32	375,622	391,260	5,875	1.08	5,440
1995	101,036.27	90,511	94,279	6,757	2.08	3,249
1996	260,945.93	220,716	229,905	31,041	3.08	10,078
1997	470,993.17	374,830	390,435	80,558	4.08	19,745
1998	480,955.49	358,711	373,645	107,310	5.08	21,124
1999	80,599.29	56,083	58,418	22,181	6.08	3,648
2000	95,723.34	61,821	64,395	31,328	7.08	4,425
2001	171,065.27	101,926	106,169	64,896	8.08	8,032
2002	94,356.55	51,503	53,647	40,710	9.08	4,483
2003	95,837.52	47,519	49,497	46,341	10.08	4,597
2004	32,484.97	14,483	15,086	17,399	11.08	1,570
2005	522.52	207	216	307	12.08	25
2007	4,181.56	1,237	1,289	2,893	14.08	205
2010	7,734.00	1,128	1,175	6,559	17.08	384
2011	12,031.56	1,153	1,201	10,831	18.08	599
2012	10,150.11	613	638	9,512	18.79	506
	2,753,408.43	2,193,894	2,268,911	484,497		88,110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 3.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	16,155.00	16,065	16,063	92	0.08	92
2011	24,427.00	3,121	3,120	21,307	13.08	1,629
2012	13,000.00	794	794	12,206	14.08	867
	53,582.00	19,980	19,977	33,605		2,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 4.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	261,306.82	256,951	261,307			
2011	1,910,860.06	732,490	748,108	1,162,752	3.08	377,517
2012	411,400.00	75,422	77,030	334,370	4.08	81,953
2013	20,000.00	833	851	19,149	4.79	3,998
	2,603,566.88	1,065,696	1,087,296	1,516,271		463,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						17.80

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	14,273.21	14,194	13,473	800	0.08	800
1999	7,966.71	7,391	7,015	952	1.08	881
2000	25,132.07	21,641	20,541	4,591	2.08	2,207
2002	29,194.31	21,247	20,167	9,027	4.08	2,212
2004	114,692.35	68,178	64,713	49,979	6.08	8,220
2011	3,781.00	483	458	3,323	13.08	254
	195,039.65	133,134	126,367	68,673		14,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 7.47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	441.84	440	442			
1996	2,299.92	1,945	2,242	58	3.08	19
1997	939.35	748	862	77	4.08	19
1998	13,435.25	10,020	11,549	1,886	5.08	371
	17,116.36	13,153	15,095	2,021		409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	188,326.67	187,700	188,327			
1989	175,735.03	168,120	174,285	1,450	1.08	1,343
1990	209,079.28	191,657	198,686	10,393	2.08	4,997
1991	158,165.95	138,659	143,744	14,422	3.08	4,682
1992	186,713.88	156,218	161,947	24,767	4.08	6,070
1993	413,416.69	329,357	341,435	71,982	5.08	14,170
1994	566,669.51	428,782	444,506	122,164	6.08	20,093
1995	162,417.47	116,400	120,669	41,748	7.08	5,897
1996	552,198.39	373,656	387,359	164,839	8.08	20,401
1997	1,161,874.46	739,731	766,859	395,015	9.08	43,504
1998	383,704.26	228,945	237,341	146,363	10.08	14,520
1999	191,341.50	106,514	110,420	80,922	11.08	7,303
2000	296,716.81	153,305	158,927	137,790	12.08	11,406
2001	194,671.31	92,794	96,197	98,474	13.08	7,529
2002	307,573.73	134,308	139,233	168,341	14.08	11,956
2003	266,861.99	105,856	109,738	157,124	15.08	10,419
2004	366,999.55	130,898	135,698	231,302	16.08	14,384
2005	79,725.36	25,247	26,173	53,552	17.08	3,135
2006	179,958.05	49,789	51,615	128,343	18.08	7,099
2007	847,845.86	200,660	208,019	639,827	19.08	33,534
2008	1,181,797.10	232,424	240,947	940,850	20.08	46,855
2009	278,442.30	43,624	45,224	233,218	21.08	11,063
2010	746,136.58	87,052	90,244	655,893	22.08	29,705
2011	626,616.50	48,043	49,805	576,812	23.08	24,992
2012	759,631.53	36,713	38,060	721,572	23.79	30,331
2013	135,000.00	1,125	1,166	133,834	24.79	5,399
	10,617,619.76	4,507,577	4,666,624	5,950,996		390,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 3.68

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,644	99,674			
1990	2,097.64	2,086	2,098			
1991	24,694.44	24,247	24,694			
1993	95,944.79	91,531	95,945			
1994	117,928.20	110,876	117,928			
1995	1,135,467.56	1,051,784	1,135,468			
1996	280,092.23	254,436	280,092			
1998	98,401.65	85,718	98,402			
1999	18,450.18	15,637	18,450			
2001	80,747.15	64,081	77,586	3,161	3.10	1,020
	1,953,497.84	1,800,040	1,950,337	3,161		1,020

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 0.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	7,435.69	7,405	7,271	165	0.08	165
1994	20,889.57	19,758	19,400	1,490	1.08	1,380
1996	13,945.83	11,796	11,583	2,363	3.08	767
1997	8,811.95	7,013	6,886	1,926	4.08	472
1998	4,710.24	3,513	3,449	1,261	5.08	248
2000	2,990.39	1,931	1,896	1,094	7.08	155
2002	1,118.18	610	599	519	9.08	57
2011	19,084.33	1,829	1,796	17,288	18.08	956
	78,986.18	53,855	52,880	26,106		4,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 5.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1987	7,495.00	7,381	7,495			
1988	6,940.00	6,778	6,940			
1990	14,666.07	14,049	14,666			
1991	94,220.92	89,208	94,221			
1992	7,619.70	7,124	7,620			
1993	11,104.08	10,261	11,104			
1994	66,522.52	60,529	66,523			
1995	144,710.11	129,631	144,710			
1997	53,467.61	46,127	52,269	1,199	2.53	474
1998	24,237.85	20,500	23,230	1,008	2.72	371
1999	269,165.77	223,246	252,974	16,192	2.86	5,662
2000	424,416.34	344,838	390,757	33,659	2.98	11,295
2001	15,558.10	12,347	13,991	1,567	3.10	505
2002	21,079.75	16,293	18,463	2,617	3.21	815
2003	585,959.61	436,364	494,470	91,490	3.40	26,909
2011	25,036.41	4,522	5,124	19,912	8.70	2,289
	1,772,199.84	1,429,198	1,604,557	167,643		48,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 2.73

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,914.37	5,865	5,811	103	0.08	103
2004	605,683.58	540,070	535,095	70,589	1.08	65,360
2005	173,475.92	137,336	136,071	37,405	2.08	17,983
2006	168,830.82	116,775	115,699	53,132	3.08	17,251
2012	10,730.00	984	975	9,755	9.08	1,074
2013	11,890.00	248	246	11,644	9.79	1,189
	976,524.69	801,278	793,897	182,628		102,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8 10.54						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	23,358.31	23,228	22,822	536	0.08	536
1999	595,146.10	552,165	542,522	52,624	1.08	48,726
2000	1,696,857.81	1,461,181	1,435,662	261,196	2.08	125,575
2003	36,568.41	24,176	23,754	12,814	5.08	2,522
2012	19,240.00	1,176	1,155	18,085	14.08	1,284
2013	21,320.00	296	291	21,029	14.79	1,422
	2,392,490.63	2,062,222	2,026,206	366,285		180,065

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 7.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	29,903.03	25,878	26,932	2,971	2.79	1,065
1996	190,641.21	160,291	166,820	23,821	3.20	7,444
1997	45,526.80	37,027	38,535	6,992	3.65	1,916
1998	6,337.07	4,953	5,155	1,182	4.17	283
1999	101,882.14	76,279	79,386	22,496	4.67	4,817
2000	239,707.61	170,288	177,225	62,483	5.27	11,856
2001	117,197.05	78,628	81,831	35,366	5.85	6,045
2002	106,166.48	66,524	69,234	36,932	6.51	5,673
2011	43,078.99	5,484	5,708	37,371	13.14	2,844
2012	7,030.00	436	454	6,576	13.88	474
2013	7,790.00	112	116	7,674	14.30	537
	895,260.38	625,900	651,396	243,864		42,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 4.80

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	20,916.81	20,801	17,935	2,982	0.08	2,982
1999	66,467.97	61,668	53,171	13,297	1.08	12,312
2000	18,639.93	16,051	13,839	4,801	2.08	2,308
2001	38,544.89	30,622	26,403	12,142	3.08	3,942
2002	9,171.96	6,675	5,755	3,417	4.08	838
2003	7,484.08	4,948	4,266	3,218	5.08	633
2004	11,186.58	6,650	5,734	5,453	6.08	897
2005	23,458.02	12,381	10,675	12,783	7.08	1,806
2006	8,228.13	3,794	3,271	4,957	8.08	613
2007	136.82	54	47	90	9.08	10
2008	2,264.03	742	640	1,624	10.08	161
2009	11,311.50	2,954	2,547	8,764	11.08	791
2010	34,328.40	6,675	5,755	28,573	12.08	2,365
2011	27,573.60	3,523	3,038	24,536	13.08	1,876
2012	163,996.98	13,212	11,391	152,606	13.79	11,066
2013	256,000.00	3,556	3,066	252,934	14.79	17,102
	699,709.70	194,306	167,533	532,177		59,702

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 8.53

EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2008 TRANSACTION YEAR				
374.40	1,862.92	1,814.13		1,814.13-
375.34	17,108.22	10,398.60		10,398.60-
375.70		7,035.98	121,413.75	114,377.77
376.00	3,957,935.18	1,066,484.38	500.00-	1,066,984.38-
378.00	266,718.34	71,911.90		71,911.90-
380.00	4,219,202.77	3,216,385.49		3,216,385.49-
381.00	425,069.59	204.12		204.12-
382.00	97,551.99	10.69		10.69-
385.00	129,529.42	44,657.00		44,657.00-
392.00	7,088.00		5,330.00	5,330.00
396.00	121,457.96		52,030.00	52,030.00
398.00	9,834.07	13,047.47		13,047.47-
	9,253,358.46	4,431,949.76	178,273.75	4,253,676.01-

2009 TRANSACTION YEAR

303.30	1,008,553.91			
374.40	11.30			
375.34	19,861.23	21,559.47		21,559.47-
375.60	3,588.09	5,700.00		5,700.00-
375.70	18,463.42	254,700.59		254,700.59-
375.71	96,296.18			
376.00	4,144,058.13	1,573,876.24		1,573,876.24-
378.00	352,892.73	53,645.96		53,645.96-
379.10	744.33			
380.00	3,495,249.52	2,252,134.24		2,252,134.24-
381.00	991,493.05	35,238.70-	147,418.76	182,657.46
382.00	162,143.28	21.64		21.64-
383.00	10,574.22	4.47		4.47-
384.00	22,277.51			
385.00	139,139.36	23,383.51		23,383.51-
389.20	393.86			
391.10	49,275.76			
391.11	7,719.57			
391.12	221,526.97			
392.00	17,885.60			
393.00	26,579.00			
394.00	154,128.14			
394.11	4,405.76			
395.00	4,531.09			
397.10	461,390.13			

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
397.24	24,552.99			
397.50	3,716.99			
398.00	27,148.55			
	11,468,600.67	4,149,787.42	147,418.76	4,002,368.66-
2010 TRANSACTION YEAR				
362.10		3,038,278.56		3,038,278.56-
374.40	2,451.03	300.47		300.47-
374.50		944.00		944.00-
375.34	8,426.70	58,154.56		58,154.56-
375.60		360.62		360.62-
375.70	4,917.10	212,334.93-	30,981.69	243,316.62
376.00	6,094,674.85	957,907.79	1,192.22-	959,100.01-
378.00	316,954.17	37,483.33		37,483.33-
379.10		1,881.54		1,881.54-
380.00	4,301,280.30	1,409,210.77		1,409,210.77-
381.00	688,641.33		31,247.04	31,247.04
382.00	93,240.91	58.86-		58.86
383.00	12,047.13	691.00		691.00-
384.00	12,350.94	4.07		4.07-
385.00	179,661.32	41,470.62		41,470.62-
387.00		2,340.16		2,340.16-
387.40		6,826.99		6,826.99-
391.10	66,224.63			
391.11	9,172.99			
391.12	665,015.13			
392.00			7,859.79	7,859.79
393.00	221.35			
394.00	144,268.92		5,383.50	5,383.50
395.00	1,332.06			
396.00			50,040.21	50,040.21
397.10	242,932.81	23,463.90	21,000.00	2,463.90-
397.24	170,437.89			
398.00	8,014.14			
	13,022,265.70	5,366,924.59	145,320.01	5,221,604.58-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
303.30	996,745.42			
374.20	2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
375.71	30,286.62			
376.10	69,115.43	10,030.73		10,030.73-
376.30	933,938.90	572,748.38		572,748.38-
376.45	5,091,620.52	686,284.30	1,541.00	684,743.30-
378.00	316,954.17	59,829.10		59,829.10-
380.45	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
391.10	66,224.63			
391.11	9,172.99			
391.12	665,015.13			
392.00			7,201.42	7,201.42
393.00	221.35			
394.00	144,268.92			
395.00	1,332.06			
396.00			43,731.96	43,731.96
397.10	242,932.81			
397.24	170,437.89			
398.00	8,014.14			
	14,052,253.69	5,725,389.12	53,233.98	5,672,155.14-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
303.00	67,000.00			
354.00	74,700.00			
362.10		450,000.00		450,000.00-
374.20		29,435.62		29,435.62-
374.40	3,000.00	1,490.16		1,490.16-
374.40	1,602.55			
375.34	19,200.00	28,437.55		28,437.55-
375.34	7,657.06			
375.70	36,500.00	1,460.00	25,915.00	24,455.00
375.70	759.27			
376.00	4,833,900.00	1,793,916.48		1,793,916.48-
376.00	1,621,790.06			
378.00	62,900.00	24,645.87		24,645.87-
378.00	60,323.21			
380.00	1,724,700.00	1,872,703.36		1,872,703.36-
380.00	1,491,614.81			
381.00	48,600.00	180.15-	2,916.00	3,096.15
381.00	336,240.47			
381.10	103,000.00			
382.00	101,800.00			
382.00	27,420.06			
383.00	44,600.00	892.00		892.00-
383.00	3,685.86			
385.00	13,200.00	13,884.81		13,884.81-
385.00	58,666.30			
387.40	18,518.39			
391.10	190,807.43			
391.11	9,223.00			
391.12	200,938.69			
392.00			6,626.56	6,626.56
392.00	26,506.26			
394.00			1,856.65	1,856.65
394.00	185,664.50			
395.00	1,040.42			
397.10		4,894.40	4,894.40	
397.10	163,146.76			
398.00		26,730.04		26,730.04-
398.00	116,217.54			
	11,654,922.64	4,248,310.14	42,208.61	4,206,101.53-
TOTAL	59,451,401.16	23,922,361.03	566,455.11	23,355,905.92-

COLUMBIA GAS OF PENNSYLVANIA, INC.

PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT JUNE 30, 2014**

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

DEPRECIATION STUDY

I CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT JUNE 30, 2014

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania

September 19, 2012

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

ii

Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at June 30, 2014. The results of our study at May 31, 2013 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at May 31, 2013". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page 3 of the attached report.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS:krm

055854.200

CONTENTS

RESULTS OF STUDY

Description of Summary Tabulations	2
Description of Detailed Tabulations	2
Table 1. Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant at June 30, 2014	3
Table 2. Bringforward to June 30, 2014, of the Book Reserve as of May 31, 2013	6
Table 3. Calculation of Depreciation Accruals for the Thirteen Months Ended June 30, 2014	8
Table 4. Amortization of Experienced and Estimated Net Salvage	10
Detailed Depreciation Calculations	11
Cumulative Depreciated Original Cost	12
Utility Plant in Service	17
Experienced and Estimated Net Salvage	82

RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC.

DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages 3 through 10 summarize the results of the depreciation study at June 30, 2014. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at June 30, 2014, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to June 30, 2014. Table 3 sets forth the calculation of the depreciation accruals for the thirteen months ended June 30, 2014. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2009 through 2013.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 17. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2009 through 2013, beginning on pages 83 through 87.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014**

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
(1)		CURVE	at	Reserve	Book	Annual	Rate	Remaining
		(2)	June 30, 2014	(4)	Accruals	Amount	(7)=(6)/(3)	Life
			(3)		(5)	(6)		(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	SQUARE *	1,932	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5 *	1,551,764	686,130	865,634	43,276	2.79	20.0
	Wells							
352.01	Construction	SQUARE *	799,134	799,118	16	1	-	16.0
352.02	Equipment	45-S2.5 *	168,680	168,680	0	0	-	-
	Total Account 352		967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	SQUARE *	206,941	204,463	2,478	118	0.06	21.0
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	2,796,973	494,692	2,302,281	120,473	4.31	19.1
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
	Total Underground Storage Plant		6,053,721	2,883,312	3,170,410	163,868	2.71	
DISTRIBUTION PLANT								
	Land and Land Rights							
374.4	Land Rights	65-R3	2,121,189	635,354	1,485,835	35,574	1.68	41.8
374.5	Rights-of-Way	75-S4	3,233,039	1,496,325	1,736,714	43,016	1.33	40.4
	Total Account 374		5,354,227	2,131,679	3,222,549	78,590	1.47	
	Structures and Improvements							
375.34	Measuring and Regulating	60-R1.5	3,621,905	789,197	2,832,708	81,608	2.25	34.7
375.6	Industrial Meas and Reg	50-R1.5	87,692	71,206	16,486	973	1.11	16.9
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,827,550	1,514,599	98,570	2.95	15.4
	Other Buildings	33-S1	1,705,247	316,356	1,388,891	63,110	3.70	22.0
	Total Account 375.70		5,047,396	2,143,906	2,903,490	161,680	3.20	18.0
375.8	Communication Structures		16,515	5,681	10,834	342	2.07	31.7
	Total Account 375		8,773,509	3,009,990	5,763,518	244,603	2.79	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Depreciable Group		SURVIVOR CURVE	Original Cost at June 30, 2014	Book Reserve	Future Book Accruals	Calculated Annual Accrual		Composite Remaining Life
(1)		(2)	(3)	(4)	(5)	Amount (6)	Rate (7)=(6)/(3)	(8)=(5)/(6)
376	Mains							
	Cast Iron	72-R1.5 *	16,180	12,008	4,172	409	2.53	10.20
	Bare Steel	72-R1.5 *	64,216,575	45,832,982	18,383,593	1,727,810	2.69	10.6
	Other	72-R1.5	856,074,963	121,537,096	734,537,867	16,637,150	1.94	44.2
	Total Account 376		920,307,718	167,382,086	752,925,632	18,365,369	2.00	
378	Meas and Reg Equipment - General	45-R0.5	19,993,409	6,462,289	13,531,120	563,717	2.82	24.0
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,794	94,719	59,075	5,023	3.27	11.8
380	Services							
	Bare Steel	50-R0.5 *	722,594	627,989	94,605	10,387	1.44	9.10
	Other	50-R0.5	373,900,777	101,074,466	272,826,311	10,300,529	2.75	26.5
	Total Account 380		374,623,371	101,702,455	272,920,916	10,310,916	2.75	
381	Meters	43-S1.5	34,397,996	14,998,136	19,399,860	835,931	2.43	23.2
381.1	Meters - AMR	15-S2.5	23,046,913	4,440,562	18,606,351	1,778,260	7.72	10.5
382	Meter Installations	55-R2.5	35,630,312	10,435,222	25,195,090	707,167	1.98	35.6
383	House Regulators	40-S2	10,850,517	2,868,259	7,982,258	284,993	2.63	28.0
384	House Regulator Installations	35-S3	3,864,772	2,788,621	1,076,151	72,465	1.88	14.9
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,877,633	3,226,320	3,651,313	249,740	3.63	14.6
	Other Equipment							
387	General	30-R0.5	139,696	73,950	65,746	4,212	3.02	15.6
387.4	Customer Information Services	25-R2.5	1,216,067	545,616	670,451	49,407	4.06	13.6
	Total Account 387		1,355,763	619,566	736,197	53,619	3.95	
	Total Distribution Plant		1,445,229,935	320,159,904	1,125,070,030	33,550,393	2.32	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821	46,349	3,472	229	0.46	15.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,316,353	1,915,303	401,050	85,340	3.68	4.7
391.11	Equipment	15-SQ	38,327	5,395	32,932	2,662	6.95	12.4
391.12	Information Systems	5-SQ	2,395,760	1,233,094	1,162,666	522,902	21.83	2.2
	Total Account 391		4,750,440	3,153,792	1,596,648	610,904	12.86	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
(1)		CURVE	at	Reserve	Book	Annual Accrual	Rate	Remaining
		(2)	June 30, 2014	(4)	Accruals	Amount	(7)=(6)/(3)	Life
			(3)		(5)	(6)		(8)=(5)/(6)
392	Transportation Equipment - Trailers	15-SQ	180,766	123,644	57,122	14,658	8.11	3.9
393	Stores Equipment	20-SQ	16,675	15,093	1,582	400	2.40	4.0
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	11,133,293	4,900,061	6,233,232	420,908	3.78	14.8
394.12	CNG Facilities	12-S1.5	1,953,498	1,951,814	1,684	608	0.03	2.8
	Total Account 394		13,086,791	6,851,875	6,234,916	421,516	3.22	
395	Laboratory Equipment	20-SQ	71,550	50,167	21,383	2,589	3.62	8.3
396	Power Operated Equipment	12-L3	1,772,200	1,635,598	136,602	41,464	2.34	3.3
	Communication Equipment							
397.1	Telephone	10-SQ	1,058,770	884,534	174,236	64,938	6.13	2.7
397.24	Radio	15-SQ	2,527,212	2,204,487	322,725	146,019	5.78	2.2
397.5	Telemetry	17-R3	953,020	703,695	249,325	41,475	4.35	6.0
	Total Account 397		4,539,003	3,792,716	746,286	252,432	5.56	
398	Miscellaneous Equipment	15-SQ	1,410,793	221,150	1,189,643	99,116	7.03	12.0
	Total General Plant		25,878,039	15,890,384	9,987,654	1,443,308	5.58	
	Subtotal Depreciable Plant		1,477,161,695	338,933,600	1,138,228,094	35,157,569	2.38	
AMORTIZABLE PLANT								
303	Intangible plant		14,871,416	3,634,342	11,237,074	1,756,935	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(1,550,475)				
374.2	Land, Other Distribution Systems		480,964	(24,311)				
375.71	Structures and Improvements - leased		1,057,435	971,923	85,512	182,501	**	
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortizable Plant		16,409,815	3,029,278	11,322,586	1,939,436		
NONDEPRECIABLE PLANT								
			172,413					
	Total Gas Plant		1,493,743,923	341,962,878	1,149,550,680	37,097,005		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO JUNE 30, 2014 OF THE BOOK RESERVE AS OF MAY 31, 2013

Account (1)	Book Reserve as of May 31, 2013 (2)	Depreciation Accruals (3)	Amortization of Net Salvage (4)	Projected Retirements (5)	Projected Gross Salvage (6)	Projected Cost of Removal (7)	Acquisitions (8)	Adjustments (9)	Reserve at End of Period (10)	Book Reserve as a Percent of Original Cost (11)
350.20	1,931								1,931	99.94
351.00	638,702	47,428							686,130	45.29
352.01	799,118								799,118	100.00
352.02	168,680								168,680	100.00
352.10	204,329	134							204,463	98.80
353.00	405,288								405,288	100.00
354.00	486,445	90,947		82,700					494,692	84.70
355.00	123,010								123,010	100.00
374.40	608,216	37,400	877	7,900		3,239			635,354	34.74
374.50	1,448,649	47,487	189						1,496,325	46.29
375.34	735,027	81,575	27,727	30,800		24,332			789,197	31.98
375.60	68,630	1,364	1,212						71,206	81.20
375.70	1,966,894	197,047	(13,699)	19,200	13,632	768			2,143,906	63.97
375.80	5,298	383							5,681	34.40
376.00	160,049,117	17,908,050	1,504,519	9,292,000		2,787,600			167,382,086	26.23
378.00	5,935,094	604,908	43,555	99,400		21,868			6,462,289	41.32
379.10	88,330	6,013	376						94,719	61.59
380.00	95,420,836	9,896,223	2,509,521	3,499,500		2,624,625			101,702,455	36.65
381.00	14,250,487	901,872	(44,390)	118,100	7,085	(1,181)			14,998,136	46.73
381.10	2,513,211	1,954,551		27,200					4,440,562	140.18
382.00	9,897,118	729,310	(6)	191,200					10,435,222	34.78
383.00	2,668,228	282,771	492	81,600		1,632			2,868,259	34.13
384.00	2,706,811	81,809	1						2,788,621	71.80
385.00	2,962,201	282,940	26,685	37,300		8,206			3,226,320	53.91
387.00	54,446	13,639	5,865						73,950	96.38
387.40	484,057	60,152	1,407						545,616	44.17
390.10	46,085	264							46,349	12.92
391.10	2,268,911	84,047		437,655					1,915,303	63.97
391.11	19,977	1,573		16,155					5,395	15.80
391.12	1,087,296	407,105		261,307					1,233,094	150.23
392.00	126,367	16,336	(4,786)	14,273					123,644	52.38
393.00	15,095	440		442					15,093	81.78
394.00	4,666,624	422,838	(1,497)	188,327	423				4,900,061	52.67
394.12	1,950,337	1,477							1,951,814	99.91
395.00	52,880	4,723		7,436					50,167	55.09
396.00	1,604,557	54,166	(23,125)						1,635,598	83.28
397.10	793,897	96,058	493	5,914	512	512			884,534	73.84
397.24	2,026,206	201,639		23,358					2,204,487	87.40
397.50	651,396	52,299							703,695	82.40
398.00	167,533	73,053	7,093	20,917		5,612			221,150	62.11
	320,167,314	34,642,021	4,042,509	14,462,684	21,653	5,477,213	0	0	338,933,600	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO JUNE 30, 2014 OF THE BOOK RESERVE AS OF MAY 31, 2013

Account (1)	Book Reserve as of May 31, 2013 (2)	Depreciation Accruals (3)	Amortization of Net Salvage (4)	Projected Retirements (5)	Projected Gross Salvage (6)	Projected Cost of Removal (7)	Acquisitions (8)	Adjustments (9)	Reserve at End of Period (10)	Book Reserve as a Percent of Original Cost (11)
		+	+	-	+	-	+	-	=	
Amortizable Plant										
303.00	3,687,007	1,733,980		1,786,645					3,634,342	56.70
305.00	(1,658)								(1,658)	
362.00	(582)								(582)	
362.10	(1,985,287)		734,812			300,000			(1,550,475)	
374.20	(30,198)		5,887						(24,311)	
375.71	708,470	263,453							971,923	
389.20	39								39	0.00
	2,377,791	1,997,433	740,699	1,786,645	0	300,000	0	0	3,029,278	
Nondepreciable Plant	0								0	
TOTAL	322,545,105	36,639,454	4,783,208	16,249,329	21,653	5,777,213	0	0	341,962,878	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED JUNE 30, 2014

Depreciable Group (1)		Original Cost at May 31, 2013 (2)	Original Cost at June 30, 2014 (3)	Composite Accrual Rate (4)	13 Month Accrual Amount (5)
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	Rights-of-Way	1,932	1,932	-	0
351	Compressor Station Structures	1,551,764	1,551,764	2.83	47,428
Wells					
352.01	Construction	799,134	799,134	-	0
352.02	Equipment	168,680	168,680	-	0
	<i>Total Account 352</i>	967,813	967,813		0
352.1	Storage Leaseholds and Rights	206,941	206,941	0.06	134
353	Lines	405,288	405,288	-	0
354	Compressor Station Equipment	1,779,673	2,796,973	3.68 **	90,947
355	Measuring and Regulating Equipment	123,010	123,010	-	0
	<i>Total Underground Storage Plant</i>	5,036,421	6,053,721	1.15	138,509
DISTRIBUTION PLANT					
Land and Land Rights					
374.4	Land Rights	2,026,089	2,121,189	1.67	37,400
374.5	Rights-of-Way	3,233,039	3,233,039	1.36	47,487
	<i>Total Account 374</i>	5,259,127	5,354,227	1.47	84,887
Structures and Improvements					
375.34	Measuring and Regulating	3,244,705	3,621,905	2.20	81,575
375.6	Industrial Meas and Reg	87,692	87,692	1.44	1,364
375.7	Other Distribution System				
	Distribution System Structures	3,342,149	3,342,149	3.82	137,884
	Other Buildings	1,470,447	1,705,247	3.45	59,163
	<i>Total Account 375.70</i>	4,812,596	5,047,396	3.74	197,047
375.8	Communication Structures	16,515	16,515	2.15	383
	<i>Total Account 375</i>	8,161,509	8,773,509	3.11	280,369
376	Mains				
	Cast Iron	480,780	16,180	1.98	5,313
	Bare Steel	70,256,375	64,216,575	1.70	1,234,462
	Other	735,016,563	856,074,963	1.94	16,668,275
	<i>Total Account 376</i>	805,753,718	920,307,718	1.92	17,908,050
378	Meas and Reg Equipment - General	18,767,809	19,993,409	2.89	604,908
379.1	Meas and Reg Equipment - City Gate	153,794	153,794	3.62	6,013
380	Services				
	Bare Steel	897,569	722,594	0.61	5,337
	Other	330,578,302	373,900,777	2.60	9,890,886
	<i>Total Account 380</i>	331,475,871	374,623,371	2.60	9,896,223
381	Meters	32,946,096	34,397,996	2.48	901,872
381.1	Meters -AMR	22,712,113	23,046,913	7.91	1,954,551
382	Meter Installations	33,276,512	35,630,312	1.96	729,310
383	House Regulators	9,847,117	10,850,517	2.53	282,771
384	House Regulator Installations	3,864,772	3,864,772	1.96	81,809
385	Industrial Meas and Reg Equipment - Other than Meters	6,420,933	6,877,633	3.94	282,940

COLUMBIA GAS OF PENNSYLVANIA, INC.

Exhibit No. 109
Schedule No. 1
Attachment B
Page 13 of 91
Witness: J. J. Spanos

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED JUNE 30, 2014

	Depreciable Group (1)	Original Cost at May 31, 2013 (2)	Original Cost at June 30, 2014 (3)	Composite Accrual Rate (4)	13 Month Accrual Amount (5)
	Other Equipment				
387	General	139,696	139,696	9.04	13,639
387.4	Customer Information Services	1,216,067	1,216,067	4.58	60,152
	<i>Total Account 387</i>	<u>1,355,763</u>	<u>1,355,763</u>	5.04	<u>73,791</u>
	<i>Total Distribution Plant</i>	1,279,995,135	1,445,229,935	2.26	33,087,494
GENERAL PLANT					
390.1	Structures and Improvements - Communications	49,821	49,821	0.49	264
	Office Furniture and Equipment				
391.1	Furniture	2,753,408	2,316,353	3.07	84,047
391.11	Equipment	53,582	38,327	3.17	1,573
391.12	Information Systems	2,603,567	2,395,760	15.08	407,105
	<i>Total Account 391</i>	<u>5,410,557</u>	<u>4,750,440</u>	8.39	<u>492,725</u>
392	Transportation Equipment - Trailers	195,040	180,766	8.05	16,336
393	Stores Equipment	17,116	16,675	2.41	440
	Tools, Shop and Garage Equipment				
394	Equipment	10,617,620	11,133,293	3.60	422,838
394.12	CNG Facilities	1,953,498	1,953,498	0.07	1,477
	<i>Total Account 394</i>	<u>12,571,118</u>	<u>13,086,791</u>	3.03	<u>424,315</u>
395	Laboratory Equipment	78,986	71,550	5.81	4,723
396	Power Operated Equipment	1,772,200	1,772,200	2.83	54,166
	Communication Equipment				
397.1	Telephone	976,525	1,058,770	8.74	96,058
397.24	Radio	2,392,491	2,527,212	7.59	201,639
397.5	Telemetering	895,260	953,020	5.24	52,299
	<i>Total Account 397</i>	<u>4,264,276</u>	<u>4,539,003</u>	7.41	<u>349,996</u>
398	Miscellaneous Equipment	699,710	1,410,793	6.41	73,053
	<i>Total General Plant</i>	<u>25,058,824</u>	<u>25,878,039</u>	5.08	<u>1,416,018</u>
	Subtotal Depreciable Plant	1,310,090,379	1,477,161,695		34,642,021
AMORTIZABLE PLANT					
303	Intangible plant	11,294,358	14,871,416	*	1,733,980
305	Structures and Improvements				
362	Gas Holders				
362.1	Environmental Remediation				
374.2	Land, Other Distribution Systems	480,964	480,964		
375.71	Structures and Improvements - leased	1,057,435	1,057,435	*	263,453
389.2	Land and Land Rights - Land Rights				
	Subtotal Amortizable Plant	13,654,821	16,409,815		1,997,433
NONDEPRECIABLE PLANT					
		172,413	172,413		
	Total Gas Plant	<u>1,323,917,613</u>	<u>1,493,743,923</u>		<u>36,639,454</u>

* Prorated accruals based on individual asset amortization

** Future Test Year accrual rate utilized to calculate Future Rate Year annual accrual.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

Account (1)	2009		2010		2011		2012		2013		Net Salvage (12)	Salvage Accrual (13)=(12)/5
	Cost of Removal (2)	Gross Salvage (3)	Cost of Removal (4)	Gross Salvage (5)	Cost of Removal (6)	Gross Salvage (7)	Cost of Removal (8)	Gross Salvage (9)	Cost of Removal (10)	Gross Salvage (11)		
382.10			3,038,278.56		11,780.05		450,000.00		300,000.00		(3,800,058.61)	(760,012)
374.20							29,435.62				(29,435.62)	(5,887)
374.40			300.47				1,490.16		3,157.00		(4,947.63)	(990)
374.50			944.00								(944.00)	(189)
375.34	21,559.47		58,154.56		12,279.55		28,437.55		23,858.00		(144,289.13)	(28,858)
375.60	5,700.00		360.62								(6,060.62)	(1,212)
375.70	254,700.59		(212,334.93)	30,981.69			1,460.00	25,915.00	760.00	13,490.00	25,801.03	5,160
376.00	1,573,876.24		957,907.79	(1,192.22)	1,269,063.41	1,541.00	1,793,916.48		2,551,800.00		(8,146,215.14)	(1,629,243)
378.00	53,645.96		37,483.33		59,829.10		24,645.87		20,638.00		(196,240.26)	(39,248)
379.10			1,881.54								(1,881.54)	(376)
380.00	2,252,134.24		1,409,210.77		4,313,652.88		1,872,703.36		2,325,900.00		(12,173,601.25)	(2,434,720)
381.00	(35,238.70)	147,418.76		31,247.04		759.60	(180.15)	2,916.00	(1,053.00)	6,318.00	225,131.25	45,028
382.00	21.64		(58.86)								37.22	7
383.00	4.47		691.00				892.00		1,504.00		(3,091.47)	(618)
384.00			4.07								(4.07)	(1)
385.00	23,383.51		41,470.62		31,582.63		13,884.81		7,480.00		(117,811.57)	(23,562)
387.00			2,340.16		26,983.46						(29,323.62)	(5,865)
387.40			6,826.99		208.04						(7,035.03)	(1,407)
392.00				7,859.79		7,201.42		6,626.56			21,687.77	4,338
394.00				5,383.50				1,856.65		423.00	7,863.15	1,533
396.00				50,040.21		43,731.96					93,772.17	18,754
397.10			23,463.90	21,000.00			4,894.40	4,894.40	511.56	511.56	(2,463.90)	(493)
398.00							26,730.04		5,612.00		(32,342.04)	(6,468)
TOTAL	4,149,787.42	147,418.76	5,366,924.59	145,320.01	5,725,389.12	53,233.98	4,248,310.14	42,208.81	5,240,165.56	20,742.56	(24,321,652.91)	(4,864,331)

DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
				(4)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	950		2	2	0.0
1886	9,401	9,342		59	61	0.0
1887	4,690	4,652		38	99	0.0
1888	6,580	6,519		61	160	0.0
1889	6,551	6,480		71	231	0.0
1890	1,697	1,677		20	251	0.0
1891	8,350	8,236		114	365	0.0
1892	1,355	1,336		19	384	0.0
1893	674	663		11	395	0.0
1894	2,297	2,269		28	423	0.0
1895	1,133	1,112		21	444	0.0
1896	4,261	4,175		86	530	0.0
1897	2,268	2,219		49	579	0.0
1898	1,634	1,597		37	616	0.0
1899	934	911		23	639	0.0
1900	8,185	7,972		213	852	0.0
1901	15,228	14,814		414	1,266	0.0
1902	7,354	7,142		212	1,478	0.0
1903	15,446	14,974		472	1,950	0.0
1904	8,443	8,173		270	2,220	0.0
1905	13,211	12,766		445	2,665	0.0
1906	5,827	5,620		207	2,872	0.0
1907	4,319	4,159		160	3,032	0.0
1908	5,085	4,887		198	3,230	0.0
1909	5,578	5,350		228	3,458	0.0
1910	945	904		41	3,499	0.0
1911	1,806	1,725		81	3,580	0.0
1912	1,626	1,552		74	3,654	0.0
1913	4,430	4,188		242	3,896	0.0
1914	6,883	6,504		379	4,275	0.0
1915	9,320	8,828		492	4,767	0.0
1916	2,217	2,094		123	4,890	0.0
1917	3,111	2,943		168	5,058	0.0
1918	1,629	1,571		58	5,116	0.0
1919	1,161	1,116		45	5,161	0.0
1920	3,158	3,026		132	5,293	0.0
1921	2,966	2,806		160	5,453	0.0
1922	7,334	6,897		437	5,890	0.0
1923	7,746	7,329		417	6,307	0.0
1924	5,221	4,877		344	6,651	0.0
1925	11,026	10,357		669	7,320	0.0
1926	6,968	6,667		301	7,621	0.0
1927	7,743	7,412		331	7,952	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1928	10,091	9,576	515		8,467	0.0
1929	19,168	17,377	1,791		10,258	0.0
1930	8,916	7,623	1,293		11,551	0.0
1931	22,543	18,018	4,525		16,076	0.0
1932	32,858	25,478	7,380		23,456	0.0
1933	19,495	15,344	4,151		27,607	0.0
1934	30,505	24,217	6,288		33,895	0.0
1935	33,039	25,362	7,677		41,572	0.0
1936	44,505	34,490	10,015		51,587	0.0
1937	62,605	49,328	13,277		64,864	0.0
1938	58,902	47,123	11,779		76,643	0.0
1939	68,162	54,472	13,690		90,333	0.0
1940	140,215	110,097	30,118		120,451	0.0
1941	183,240	142,968	40,272		160,723	0.0
1942	113,180	89,863	23,317		184,040	0.0
1943	63,653	50,629	13,024		197,064	0.0
1944	43,244	34,820	8,424		205,488	0.0
1945	28,137	22,804	5,333		210,821	0.0
1946	128,237	99,989	28,248		239,069	0.0
1947	142,640	112,969	29,671		268,740	0.0
1948	350,362	270,646	79,716		348,456	0.0
1949	956,918	723,321	233,597		582,053	0.1
1950	1,397,606	1,053,277	344,329		926,382	0.1
1951	1,125,262	855,154	270,108		1,196,490	0.1
1952	2,281,411	1,704,042	577,369		1,773,859	0.2
1953	1,612,480	1,204,904	407,576		2,181,435	0.2
1954	1,944,998	1,456,710	488,288		2,669,723	0.2
1955	4,631,777	3,400,723	1,231,054		3,900,777	0.3
1956	3,118,108	2,264,024	854,084		4,754,861	0.4
1957	3,718,473	2,725,450	993,023		5,747,884	0.5
1958	4,417,234	3,214,404	1,202,830		6,950,714	0.6
1959	3,886,606	2,796,236	1,090,370		8,041,084	0.7
1960	4,069,933	2,923,561	1,146,372		9,187,456	0.8
1961	4,428,825	3,156,466	1,272,359		10,459,815	0.9
1962	3,961,085	2,796,219	1,164,866		11,624,681	1.0
1963	4,964,639	3,488,023	1,476,616		13,101,297	1.2
1964	5,186,930	3,621,070	1,565,860		14,667,157	1.3
1965	4,345,128	3,016,034	1,329,094		15,996,251	1.4
1966	5,921,115	4,084,555	1,836,560		17,832,811	1.6
1967	5,708,273	3,899,103	1,809,170		19,641,981	1.7
1968	5,032,402	3,335,601	1,696,801		21,338,782	1.9
1969	4,591,162	2,919,321	1,671,841		23,010,623	2.0
1970	4,244,069	2,943,757	1,300,312		24,310,935	2.1
1971	6,471,952	4,159,403	2,312,549		26,623,484	2.3
1972	3,941,525	2,332,372	1,609,153		28,232,637	2.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1973	4,634,201	2,208,803	2,425,398	30,658,035	2.7
1974	3,991,413	1,651,743	2,339,670	32,997,705	2.9
1975	4,429,602	1,847,163	2,582,439	35,580,144	3.1
1976	4,825,989	2,549,413	2,276,576	37,856,720	3.3
1977	9,387,449	4,894,194	4,493,255	42,349,975	3.7
1978	8,431,484	4,277,768	4,153,716	46,503,691	4.1
1979	10,330,433	5,216,755	5,113,678	51,617,369	4.5
1980	14,017,651	7,091,693	6,925,958	58,543,327	5.1
1981	15,995,290	7,909,709	8,085,581	66,628,908	5.9
1982	14,852,666	7,000,416	7,852,250	74,481,158	6.5
1983	11,966,339	5,598,484	6,367,855	80,849,013	7.1
1984	13,908,338	6,371,593	7,536,745	88,385,758	7.8
1985	13,887,684	6,327,804	7,559,880	95,945,638	8.4
1986	15,333,001	6,838,926	8,494,075	104,439,713	9.2
1987	15,732,086	6,967,242	8,764,844	113,204,557	9.9
1988	18,442,356	7,925,986	10,516,370	123,720,927	10.9
1989	17,417,575	7,498,555	9,919,020	133,639,947	11.7
1990	15,902,221	6,735,075	9,167,146	142,807,093	12.5
1991	15,476,672	6,363,127	9,113,545	151,920,638	13.3
1992	16,970,467	6,681,565	10,288,902	162,209,540	14.3
1993	18,556,340	7,188,157	11,368,183	173,577,723	15.2
1994	22,180,577	8,501,250	13,679,327	187,257,050	16.5
1995	22,375,340	8,541,362	13,833,978	201,091,028	17.7
1996	22,932,571	8,380,856	14,551,715	215,642,743	18.9
1997	25,235,577	8,525,081	16,710,496	232,353,239	20.4
1998	23,626,337	7,809,422	15,816,915	248,170,154	21.8
1999	23,221,309	7,570,847	15,650,462	263,820,616	23.2
2000	24,459,371	8,571,980	15,887,391	279,708,007	24.6
2001	23,225,743	6,273,947	16,951,796	296,659,803	26.1
2002	18,953,981	5,001,215	13,952,766	310,612,569	27.3
2003	23,457,527	5,858,316	17,599,211	328,211,780	28.8
2004	34,209,421	7,663,362	26,546,059	354,757,839	31.2
2005	38,541,155	7,056,796	31,484,359	386,242,198	33.9
2006	29,220,155	5,315,478	23,904,677	410,146,875	36.0
2007	58,286,293	8,489,295	49,796,998	459,943,873	40.4
2008	82,974,475	10,451,501	72,522,974	532,466,847	46.8
2009	57,068,613	6,393,373	50,675,240	583,142,087	51.2
2010	78,816,410	7,285,936	71,530,474	654,672,561	57.5
2011	134,660,178	11,804,403	122,855,775	777,528,336	68.3
2012	137,378,669	8,384,359	128,994,310	906,522,646	79.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	164,616,200	5,737,222	158,878,978	1,065,401,624	93.6
2014	73,441,000	614,529	72,826,471	1,138,228,095	100.0
SUBTOTAL	1,477,161,695	338,933,600	1,138,228,094		
AMORTIZABLE PLANT	16,409,815	3,029,278	13,380,537		
NONDEPRECIABLE PLANT	172,413	-	172,413		
TOTAL	1,493,743,923	341,962,878	1,151,781,044		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1972	1,896.43	1,264	1,895		1	21.00
1973	35.65	24	36			
	1,932.08	1,288	1,931		1	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	85,182	111,146	13,101	17.78	737
1971	44,955.88	30,562	39,877	5,079	17.93	283
1972	23,833.95	16,060	20,955	2,879	18.08	159
1973	1,046.90	699	912	135	18.22	7
1996	107,318.16	51,191	66,794	40,524	19.74	2,053
1997	932.86	431	562	371	19.76	19
1998	7,804.72	3,484	4,546	3,259	19.84	164
2001	87,639.68	34,521	45,043	42,597	20.00	2,130
2003	212,167.85	75,150	98,056	114,112	20.06	5,689
2004	195,419.81	65,075	84,910	110,510	20.03	5,517
2008	673,302.63	154,725	201,887	471,416	20.11	23,442
2009	7,005.35	1,394	1,819	5,186	20.13	258
2010	9,156.08	1,520	1,983	7,173	20.10	357
2011	275.65	36	47	229	20.09	11
2012	56,657.69	5,819	7,593	49,065	20.03	2,450
	1,551,763.98	525,849	686,130	865,634		43,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 2.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	220,852	326,260			
1971	246,359.45	165,524	246,359			
1972	166,322.06	110,882	166,322			
1978	60,192.37	38,016	60,177	15	21.00	1
	799,133.73	535,274	799,118	16		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 45-S2.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. 0

1970	62,707.48	48,647	62,707			
1971	61,403.78	47,177	61,404			
1972	42,286.87	32,161	42,287			
1978	2,281.54	1,725	2,282			
	168,679.67	129,710	168,680			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	140,082	204,463	2,478	21.00	118
	206,940.78	140,082	204,463	2,478		118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 0.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	184,090	260,327			
1972	62,624.57	43,903	62,625			
1973	54,831.76	38,110	54,832			
1984	13,885.22	9,123	13,885			
1989	13,619.22	8,172	13,619			
	405,287.78	283,398	405,288			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1957	109.95	90	99	11	8.89	1
1967	783.37	590	647	136	12.18	11
1969	1,521.93	1,121	1,229	293	12.89	23
1970	353,308.90	257,453	282,219	71,090	13.24	5,369
1971	15,627.29	11,258	12,341	3,286	13.59	242
1972	3,099.72	2,207	2,419	681	13.94	49
1979	1,596.38	1,112	1,219	377	15.25	25
1987	18,442.56	11,254	12,337	6,106	17.25	354
1991	10,680.48	5,994	6,571	4,109	17.98	229
1993	1,456.62	780	855	602	18.22	33
2012	990,903.90	91,956	100,801	890,103	19.55	45,530
2013	999,441.48	62,265	68,255	931,186	19.45	47,876
2014	400,000.00	5,200	5,700	394,300	19.02	20,731
	2,796,972.58	451,280	494,692	2,302,281		120,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 4.31						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 37-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1970	74,761.84	56,957	74,762
1975	2,685.09	1,917	2,685
1981	13,738.52	10,156	13,739
1986	29,489.73	20,065	29,490
1987	2,334.83	1,563	2,334
	123,010.01	90,658	123,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1920	836.77	787	778	59	3.87	15
1953	1.84	1	1	1	15.11	
1957	3,057.94	2,242	2,215	843	17.34	49
1961	792.42	551	544	248	19.78	13
1962	310.16	213	210	100	20.42	5
1963	5,503.72	3,719	3,674	1,830	21.08	87
1964	3,566.81	2,374	2,346	1,221	21.74	56
1965	1,107.80	726	717	391	22.42	17
1966	2,318.54	1,494	1,476	843	23.11	36
1967	11,121.55	7,049	6,965	4,157	23.80	175
1968	3,165.27	1,972	1,948	1,217	24.51	50
1969	12,059.10	7,378	7,290	4,769	25.23	189
1970	8,350.57	5,016	4,956	3,395	25.96	131
1971	20,994.73	12,371	12,223	8,772	26.70	329
1972	11,616.62	6,713	6,633	4,984	27.44	182
1973	6,836.93	3,871	3,825	3,012	28.20	107
1974	19,809.66	10,984	10,852	8,958	28.96	309
1975	24,826.54	13,467	13,306	11,521	29.74	387
1976	25,462.86	14,804	14,627	10,836	27.36	396
1977	53,672.23	30,582	30,216	23,456	27.94	840
1978	20,885.91	11,654	11,514	9,372	28.52	329
1979	36,252.78	19,667	19,431	16,822	29.52	570
1980	22,710.66	12,046	11,902	10,809	30.10	359
1981	39,516.25	20,473	20,228	19,288	30.69	628
1982	71,403.11	36,101	35,668	35,735	31.29	1,142
1983	39,814.27	19,501	19,267	20,547	32.29	636
1984	44,364.58	21,162	20,909	23,456	32.89	713
1985	68,703.24	31,878	31,496	37,207	33.50	1,111
1986	41,718.48	18,690	18,466	23,252	34.50	674
1987	65,430.81	28,443	28,102	37,329	35.11	1,063
1988	98,156.90	41,344	40,849	57,308	35.73	1,604
1989	130,309.55	53,101	52,465	77,845	36.35	2,142
1990	83,564.19	32,690	32,298	51,266	37.35	1,373
1991	48,976.98	18,474	18,253	30,724	37.98	809
1992	13,397.84	4,863	4,805	8,593	38.61	223
1993	43,211.20	14,973	14,794	28,417	39.61	717
1994	35,147.25	11,669	11,529	23,618	40.24	587
1995	30,834.96	9,725	9,608	21,227	41.24	515
1996	45,860.17	13,786	13,621	32,239	41.88	770
1997	41,207.03	11,769	11,628	29,579	42.52	696
1998	9,156.52	2,461	2,432	6,725	43.52	155
1999	6,011.93	1,524	1,506	4,506	44.17	102

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2000	14,184.39	3,356	3,316	10,868	45.17	241
2001	25,644.73	5,667	5,599	20,046	45.82	437
2002	3,020.65	620	613	2,408	46.48	52
2003	43,586.58	8,199	8,101	35,486	47.48	747
2004	76,906.20	13,228	13,069	63,837	48.14	1,326
2005	26,748.00	4,165	4,115	22,633	48.80	464
2006	37,315.00	5,164	5,102	32,213	49.80	647
2007	66,901.16	8,149	8,051	58,850	50.47	1,166
2008	28,101.15	2,951	2,916	25,185	51.14	492
2009	124,271.55	10,874	10,744	113,528	52.14	2,177
2010	122,411.11	8,618	8,514	113,897	52.82	2,156
2011	73,476.24	3,902	3,855	69,621	53.50	1,301
2012	81,587.15	3,329	3,289	78,298	53.89	1,453
2013	99,987.98	2,320	2,292	97,696	54.27	1,800
2014	45,000.00	207	205	44,795	54.39	824
	2,121,188.56	643,057	635,354	1,485,835		35,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 1.68						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,312	2,319			
1885	952.00	942	950	2	0.75	2
1886	9,401.15	9,268	9,342	59	1.06	56
1887	4,690.00	4,615	4,652	38	1.20	32
1888	6,579.75	6,467	6,519	61	1.29	47
1889	6,551.18	6,429	6,480	71	1.40	51
1890	1,679.50	1,646	1,659	20	1.48	14
1891	8,350.23	8,171	8,236	114	1.61	71
1892	1,354.95	1,325	1,336	19	1.68	11
1893	650.85	635	640	11	1.78	6
1894	1,616.78	1,576	1,589	28	1.90	15
1895	1,133.20	1,103	1,112	21	1.98	11
1896	4,260.56	4,142	4,175	86	2.08	41
1897	2,267.65	2,201	2,219	49	2.20	22
1898	1,633.73	1,584	1,597	37	2.29	16
1899	934.25	904	911	23	2.40	10
1900	8,185.42	7,909	7,972	213	2.53	84
1901	15,227.76	14,696	14,814	414	2.62	158
1902	7,330.74	7,063	7,119	212	2.74	77
1903	15,446.32	14,855	14,974	472	2.87	164
1904	8,443.31	8,108	8,173	270	2.98	91
1905	13,211.32	12,665	12,766	445	3.10	144
1906	5,826.89	5,575	5,620	207	3.24	64
1907	4,318.72	4,126	4,159	160	3.35	48
1908	5,084.82	4,848	4,887	198	3.49	57
1909	5,578.23	5,308	5,350	228	3.63	63
1910	944.58	897	904	41	3.76	11
1911	1,805.52	1,711	1,725	81	3.91	21
1912	1,590.08	1,504	1,516	74	4.06	18
1913	4,199.64	3,964	3,996	204	4.20	49
1914	6,522.34	6,143	6,192	330	4.36	76
1915	9,299.36	8,738	8,808	491	4.53	108
1916	2,133.53	2,000	2,016	118	4.68	25
1917	2,947.27	2,757	2,779	168	4.85	35
1918	969.85	905	912	58	5.03	12
1919	713.16	664	669	44	5.21	8
1920	1,116.43	1,036	1,044	72	5.39	13
1921	2,386.50	2,209	2,227	160	5.59	29
1922	5,478.84	5,057	5,097	382	5.78	66
1923	5,748.64	5,289	5,331	418	5.99	70
1924	2,962.36	2,717	2,739	223	6.20	36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,394	7,453	633	6.42	99
1926	3,690.49	3,363	3,390	300	6.65	45
1927	3,441.21	3,126	3,151	290	6.88	42
1928	3,616.30	3,273	3,299	317	7.12	45
1929	9,736.71	8,780	8,850	887	7.37	120
1930	3,705.73	3,328	3,355	351	7.64	46
1931	4,695.61	4,200	4,234	462	7.91	58
1932	2,031.20	1,809	1,823	208	8.19	25
1933	2,540.95	2,254	2,272	269	8.48	32
1934	4,020.82	3,550	3,578	443	8.78	50
1935	866.62	761	767	100	9.10	11
1936	4,994.63	4,367	4,402	593	9.43	63
1937	3,607.79	3,138	3,163	445	9.77	46
1938	1,245.49	1,077	1,086	159	10.12	16
1939	956.06	822	829	127	10.49	12
1940	13,850.45	11,843	11,938	1,912	10.87	176
1941	4,887.61	4,153	4,186	702	11.27	62
1942	8,169.68	6,897	6,952	1,218	11.68	104
1943	1,693.42	1,420	1,431	262	12.12	22
1944	978.40	815	822	156	12.56	12
1945	1,004.81	830	837	168	13.03	13
1946	344.00	282	284	60	13.52	4
1947	142.29	116	117	25	14.02	2
1948	3,080.71	2,483	2,503	578	14.54	40
1949	16,198.32	12,939	13,042	3,156	15.09	209
1950	20,911.66	16,548	16,680	4,232	15.65	270
1951	11,956.42	9,367	9,442	2,514	16.24	155
1952	8,038.39	6,232	6,282	1,756	16.85	104
1953	5,949.87	4,563	4,599	1,351	17.48	77
1954	21,585.01	16,370	16,501	5,084	18.12	281
1955	32,149.56	24,091	24,284	7,866	18.80	418
1956	51,558.51	38,160	38,465	13,094	19.49	672
1957	19,916.61	14,550	14,666	5,251	20.21	260
1958	63,499.25	45,762	46,128	17,371	20.95	829
1959	28,371.09	20,159	20,320	8,051	21.71	371
1960	26,305.63	18,421	18,568	7,738	22.48	344
1961	15,768.03	10,872	10,959	4,809	23.29	206
1962	18,087.78	12,273	12,371	5,717	24.11	237
1963	27,374.57	18,272	18,418	8,957	24.94	359
1964	40,027.79	26,258	26,468	13,560	25.80	526
1965	17,574.04	11,325	11,416	6,158	26.67	231
1966	18,597.25	11,763	11,857	6,740	27.56	245

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	60,136	60,617	36,294	28.46	1,275
1968	82,637.79	50,266	50,668	31,970	29.38	1,088
1969	46,057.56	27,444	27,663	18,395	30.31	607
1970	45,097.36	26,307	26,517	18,580	31.25	595
1971	54,600.87	31,159	31,408	23,193	32.20	720
1972	80,841.70	45,110	45,471	35,371	33.15	1,067
1973	31,060.02	16,930	17,065	13,995	34.12	410
1974	42,716.26	22,731	22,913	19,803	35.09	564
1975	53,203.52	27,616	27,837	25,367	36.07	703
1976	46,796.87	24,540	24,736	22,061	34.46	640
1977	50,016.13	25,538	25,742	24,274	35.46	685
1978	27,600.77	13,712	13,822	13,779	36.46	378
1979	28,344.75	13,691	13,801	14,544	37.46	388
1980	24,054.04	11,286	11,376	12,678	38.46	330
1981	55,235.53	25,154	25,355	29,881	39.46	757
1982	47,534.94	20,991	21,159	26,376	40.46	652
1983	27,148.25	11,614	11,707	15,441	41.46	372
1984	30,306.87	12,547	12,647	17,660	42.46	416
1985	72,105.59	28,857	29,088	43,018	43.46	990
1986	17,533.91	6,775	6,829	10,705	44.46	241
1987	27,416.83	10,216	10,298	17,119	45.46	377
1988	11,339.22	4,069	4,102	7,237	46.46	156
1989	70,033.77	24,162	24,355	45,679	47.46	962
1990	44,760.66	14,825	14,944	29,817	48.46	615
1991	35,224.46	11,180	11,269	23,955	49.46	484
1992	54,141.31	16,437	16,568	37,573	50.46	745
1993	58,993.43	17,096	17,233	41,760	51.46	812
1994	184,531.84	50,931	51,338	133,194	52.46	2,539
1995	584,928.49	153,368	154,595	430,333	53.46	8,050
1996	126,940.88	31,532	31,784	95,157	54.46	1,747
1997	68,030.65	15,960	16,088	51,943	55.46	937
1998	40,132.45	8,861	8,932	31,200	56.46	553
2000	15,568.19	3,008	3,032	12,536	58.46	214
2001	39,714.12	7,125	7,182	32,532	59.46	547
2002	181,571.19	30,068	30,309	151,262	60.46	2,502
2003	1,938.28	294	296	1,642	61.46	27
	3,233,038.76	1,484,472	1,496,325	1,736,714		43,016

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4 1.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1913	215.94	195	177	39	5.68	7
1914	261.94	236	214	48	5.91	8
1916	29.19	26	24	5	6.39	1
1922	256.71	223	202	55	7.96	7
1924	541.54	465	421	121	8.52	14
1925	162.31	139	126	36	8.80	4
1927	177.25	150	136	41	9.38	4
1928	447.47	375	340	107	9.67	11
1929	3,695.97	3,082	2,793	903	9.97	91
1930	3,780.42	3,133	2,839	941	10.27	92
1931	1,083.37	893	809	274	10.57	26
1932	2,071.00	1,695	1,536	535	10.88	49
1933	2,503.59	2,036	1,845	659	11.20	59
1934	924.55	747	677	248	11.51	22
1935	82.08	66	60	22	11.84	2
1936	1,699.16	1,355	1,228	471	12.17	39
1938	532.43	418	379	153	12.84	12
1939	4,050.76	3,160	2,864	1,187	13.19	90
1940	482.54	374	339	144	13.54	11
1941	785.53	604	547	239	13.90	17
1942	1,131.05	862	781	350	14.27	25
1943	663.26	501	454	209	14.64	14
1945	570.78	424	384	187	15.41	12
1946	918.42	676	613	305	15.81	19
1947	2,494.65	1,821	1,650	845	16.21	52
1948	6,072.36	4,389	3,977	2,095	16.63	126
1949	1,050.32	752	681	369	17.05	22
1950	4,596.60	3,257	2,951	1,646	17.48	94
1951	11,289.19	7,917	7,174	4,115	17.92	230
1952	17,734.68	12,305	11,150	6,585	18.37	358
1953	22,951.66	15,752	14,274	8,678	18.82	461
1954	19,672.21	13,348	12,096	7,576	19.29	393
1955	11,269.28	7,558	6,849	4,420	19.76	224
1956	31,337.56	20,766	18,818	12,520	20.24	619
1957	28,776.71	18,829	17,062	11,715	20.74	565
1958	40,623.39	26,243	23,781	16,842	21.24	793
1959	26,421.07	16,843	15,263	11,158	21.75	513
1960	28,111.17	17,682	16,023	12,088	22.26	543
1961	37,659.68	23,355	21,164	16,496	22.79	724
1962	49,845.37	30,472	27,613	22,232	23.32	953
1963	30,551.26	18,397	16,671	13,880	23.87	581
1964	51,402.34	30,482	27,622	23,780	24.42	974

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	32,098.66	18,735	16,977	15,122	24.98	605
1966	26,006.43	14,932	13,531	12,475	25.55	488
1967	21,582.94	12,187	11,043	10,540	26.12	404
1968	11,510.69	6,386	5,787	5,724	26.71	214
1969	17,571.87	9,577	8,678	8,894	27.30	326
1970	5,708.31	3,054	2,767	2,941	27.90	105
1971	20,777.32	10,905	9,882	10,895	28.51	382
1972	14,354.55	7,388	6,695	7,660	29.12	263
1973	15,338.27	7,736	7,010	8,328	29.74	280
1974	12,221.63	6,035	5,469	6,753	30.37	222
1975	16,375.76	7,912	7,170	9,206	31.01	297
1976	25,579.51	14,969	13,564	12,016	26.94	446
1977	21,965.65	12,597	11,415	10,551	27.52	383
1978	20,490.18	11,507	10,427	10,063	28.10	358
1979	32,255.71	17,725	16,062	16,194	28.69	564
1980	12,088.13	6,535	5,922	6,166	28.89	213
1981	27,078.84	14,298	12,956	14,123	29.50	479
1982	47,042.78	24,236	21,962	25,081	30.11	833
1983	17,803.93	8,996	8,152	9,652	30.35	318
1984	14,257.62	7,015	6,357	7,901	30.98	255
1985	12,548.86	6,005	5,442	7,107	31.61	225
1986	25,910.83	12,116	10,979	14,932	31.88	468
1987	11,072.65	5,023	4,552	6,521	32.52	201
1988	40,465.28	17,886	16,208	24,257	32.82	739
1989	14,228.84	6,083	5,512	8,717	33.48	260
1990	10,232.10	4,248	3,849	6,383	33.80	189
1991	35,242.39	14,185	12,854	22,388	34.14	656
1992	127.93	50	45	83	34.82	2
1993	24,140.89	9,024	8,177	15,964	35.18	454
1994	1,492.19	537	487	1,005	35.56	28
1995	13,429.45	4,644	4,208	9,221	35.95	256
1996	15,496.47	5,132	4,650	10,846	36.35	298
1997	28,637.53	9,055	8,205	20,433	36.76	556
1998	63,270.79	19,032	17,246	46,025	37.19	1,238
1999	4,495.91	1,281	1,161	3,335	37.63	89
2000	30,135.72	8,100	7,340	22,796	38.08	599
2001	30,379.01	7,701	6,978	23,401	38.28	611
2002	25,141.91	5,974	5,414	19,728	38.51	512
2003	65,393.98	14,459	13,102	52,292	38.75	1,349
2004	38,415.46	7,837	7,102	31,313	39.02	802
2005	65,592.11	12,220	11,074	54,518	39.31	1,387
2006	201,510.28	34,015	30,824	170,686	39.39	4,333

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	125,669.30	18,913	17,138	108,531	39.51	2,747
2008	413,740.15	54,614	49,490	364,250	39.45	9,233
2009	12,600.66	1,424	1,290	11,311	39.25	288
2010	277,044.78	25,821	23,398	253,647	38.92	6,517
2011	230,271.98	16,649	15,087	215,185	38.49	5,591
2012	325,865.99	18,672	16,920	308,946	37.71	8,193
2013	399,316.44	13,776	12,484	386,832	36.16	10,698
2014	219,000.00	1,708	1,548	217,452	32.01	6,793
	3,621,905.42	870,912	789,197	2,832,708		81,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 2.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	108	114			
1928	87.15	80	87			
1929	22.40	20	22			
1930	127.57	115	128			
1931	263.40	237	263			
1934	783.68	694	784			
1935	147.25	130	147			
1936	21.46	19	21			
1937	618.76	538	619			
1938	1,463.03	1,263	1,463			
1940	440.04	375	436	4	7.38	1
1942	1,018.37	856	996	22	7.96	3
1944	2,850.41	2,362	2,749	101	8.56	12
1946	377.07	308	358	19	9.17	2
1947	568.77	461	536	33	9.49	3
1948	482.71	388	451	32	9.81	3
1950	1,857.60	1,469	1,709	149	10.47	14
1951	3,131.90	2,455	2,857	275	10.81	25
1952	3,969.07	3,083	3,588	381	11.16	34
1953	4,259.74	3,278	3,814	446	11.52	39
1955	4,904.63	3,702	4,308	597	12.26	49
1956	2,507.83	1,873	2,180	328	12.65	26
1957	14,375.38	10,626	12,365	2,010	13.04	154
1958	1,667.93	1,220	1,420	248	13.44	18
1959	5,902.55	4,266	4,964	939	13.86	68
1960	1,345.00	961	1,118	227	14.28	16
1961	1,954.81	1,380	1,606	349	14.71	24
1963	3,416.99	2,350	2,735	682	15.61	44
1964	1,441.97	979	1,139	303	16.07	19
1967	1,614.49	1,048	1,219	395	17.53	23
1970	2,450.11	1,515	1,763	687	19.08	36
1971	7,721.50	4,692	5,460	2,262	19.62	115
1972	1.00	1	1			
1980	3,885.67	2,378	2,767	1,119	21.56	52
1988	11,897.69	6,032	7,019	4,879	25.28	193
	87,692.24	61,262	71,206	16,486		973

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 1.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

GETTYSBURG GARAGE

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2007

NET SALVAGE PERCENT.. 0

1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			

WARREN SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2018

NET SALVAGE PERCENT.. 0

1958	23,203.80	21,487	20,659	2,544	3.94	646
1959	530.28	490	471	59	3.94	15
1978	1,767.28	1,591	1,530	238	4.00	60
1985	19,951.17	17,531	16,856	3,095	4.00	774
1987	7,647.96	6,670	6,413	1,235	3.96	312
1995	8,147.09	6,734	6,475	1,672	3.99	419
1998	14,593.54	11,698	11,247	3,346	3.96	845
1999	5,204.23	4,114	3,956	1,249	3.98	314
2003	17,099.66	12,565	12,081	5,019	3.97	1,264
2010	699.72	352	338	361	3.96	91
	98,844.73	83,232	80,026	18,819		4,740

WASHINGTON SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. 0

1928	539.04	467	449	90	10.12	9
1933	401.96	346	333	69	10.20	7
1937	77.17	66	63	14	10.27	1
1955	8,925.95	7,374	7,090	1,836	10.50	175
1957	17,943.97	14,744	14,176	3,768	10.52	358
1958	1,091.86	895	861	231	10.53	22
1962	275.80	223	214	61	10.56	6
1963	17,141.83	13,831	13,298	3,844	10.57	364
1964	81,035.39	65,156	62,646	18,389	10.58	1,738

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1965	2,232.00	1,788	1,719	513	10.59	48
1968	462.64	366	352	111	10.61	10
1969	861.74	680	654	208	10.62	20
1973	1,166.63	903	868	298	10.65	28
1976	1,998.47	1,564	1,504	495	10.54	47
1978	1,705.03	1,320	1,269	436	10.51	41
1982	1,111.41	836	804	308	10.55	29
1984	4,760.67	3,513	3,378	1,383	10.65	130
1985	911.17	666	640	271	10.68	25
1987	180,447.17	129,597	124,605	55,842	10.59	5,273
1995	194,747.16	124,697	119,894	74,854	10.67	7,015
1996	41,750.41	26,228	25,218	16,533	10.65	1,552
1997	51,204.74	31,424	30,214	20,991	10.70	1,962
1998	27,872.99	16,724	16,080	11,793	10.67	1,105
2005	141,056.47	64,618	62,129	78,928	10.65	7,411
2006	8,853.44	3,796	3,650	5,204	10.66	488
2010	104,743.88	28,742	27,635	77,109	10.58	7,288
	893,318.99	540,564	519,741	373,578		35,152

NEW BETHLEHEM SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1984	26,453.37	26,453	26,453			
1985	2,076.05	2,076	2,076			
1993	3,723.61	3,724	3,724			
1994	6,655.46	6,655	6,655			
1995	6,444.04	6,444	6,444			
1997	1,337.50	1,338	1,338			
1998	19,135.10	19,135	19,135			
2000	4,278.12	4,278	4,278			
2006	1,753.31	1,753	1,015-	2,769		
	71,856.56	71,856	69,088	2,769		

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

BRADFORD OFFICE

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2008

NET SALVAGE PERCENT.. 0

1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			

CENTRE COUNTY OFFICE

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. 0

1971	106,649.53	90,597	86,977	19,673	6.85	2,872
1972	7,866.95	6,660	6,394	1,473	6.86	215
1975	5,381.53	4,508	4,328	1,054	6.86	154
1976	1,351.11	1,145	1,099	252	6.84	37
1984	16,583.04	13,482	12,943	3,640	6.90	528
1987	14,383.92	11,457	10,999	3,385	6.90	491
1989	3,973.21	3,119	2,994	979	6.85	143
1993	4,389.63	3,309	3,177	1,213	6.86	177
1994	8,491.56	6,318	6,066	2,426	6.88	353
1995	2,179.19	1,598	1,534	645	6.91	93
1996	2,392.16	1,731	1,662	730	6.88	106
	173,641.83	143,924	138,173	35,469		5,169

HANOVER SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2014

NET SALVAGE PERCENT.. 0

1939	1,201.91	1,202	1,202			
1949	338.10	338	338			
1979	85,249.40	85,249	85,249			
1983	5,480.40	5,480	5,480			
1991	1,625.41	1,625	1,625			

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

HANOVER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1992	3,087.69	3,088	3,088			
1998	249,117.92	249,118	249,118			
2000	1,971.28	1,971	1,971			
2007	8,637.28	8,637	8,637			
2010	84,354.09	84,354	66,728	17,626		
	441,063.48	441,062	423,437	17,626		

JEANNETTE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1981	595,157.67	369,236	354,481	240,677	20.19	11,921
1986	14,531.65	8,423	8,086	6,445	20.31	317
1987	10,690.59	6,090	5,847	4,844	20.39	238
1988	10,177.82	5,716	5,488	4,690	20.30	231
1996	15,873.85	7,429	7,132	8,742	20.46	427
1997	7,912.22	3,591	3,447	4,465	20.45	218
1998	1,295.01	570	547	748	20.36	37
2000	2,043.39	832	799	1,245	20.36	61
2003	23,934.57	8,399	8,063	15,871	20.35	780
2006	122,192.82	34,605	33,222	88,971	20.25	4,394
2007	83,513.69	21,513	20,653	62,860	20.17	3,117
2011	717,735.47	94,741	90,955	626,780	19.73	31,768
	1,605,058.75	561,145	538,721	1,066,338		53,509

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 33-S1
NET SALVAGE PERCENT.. 0

1966	59.90	51	49	11	5.16	2
1969	418.67	341	327	91	6.14	15
1972	766.32	600	576	190	7.16	27
1975	268.43	201	193	75	8.24	9
1976	3,574.57	2,961	2,843	732	7.87	93
1985	975.62	710	682	294	10.84	27
1988	12,749.75	8,751	8,401	4,348	11.88	366

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. 0						
1989	6,496.19	4,352	4,178	2,318	12.31	188
1990	28,217.33	18,488	17,749	10,468	12.63	829
1995	17,573.09	9,950	9,552	8,021	14.56	551
1998	35,237.70	17,703	16,996	18,242	15.85	1,151
1999	22,241.98	10,643	10,218	12,024	16.35	735
2000	176,006.17	80,083	76,883	99,123	16.77	5,911
2001	2,530.00	1,085	1,042	1,488	17.30	86
2003	19,343.10	7,256	6,966	12,377	18.33	675
2005	11,411.07	3,615	3,471	7,941	19.41	409
2006	4,456.93	1,276	1,225	3,232	19.93	162
2007	25,855.07	6,570	6,307	19,548	20.55	951
2008	209,522.96	46,263	44,414	165,109	21.17	7,799
2009	182,621.22	33,968	32,611	150,011	21.88	6,856
2010	50,649.06	7,618	7,314	43,335	22.60	1,917
2011	73,177.00	8,342	8,009	65,168	23.32	2,795
2012	523,112.18	45,772	43,943	479,169	23.89	20,057
2013	250,983.11	12,474	11,976	239,008	24.68	9,684
2014	47,000.00	451	433	46,567	25.66	1,815
	1,705,247.42	329,524	316,356	1,388,891		63,110
	5,047,395.98	2,229,672	2,143,906	2,903,490		161,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 3.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	4,809	5,681	10,834	31.64	342
	16,515.17	4,809	5,681	10,834		342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 2.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1945	175.03	147	130	45	10.07	4
1946	9,194.47	7,724	6,850	2,344	10.12	232
1947	1,201.18	1,007	893	308	10.16	30
1948	5,153.78	4,311	3,823	1,331	10.20	130
1949	87.48	73	65	22	10.24	2
1951	49.58	41	36	14	10.32	1
1982	318.58	238	211	108	10.92	10
	16,180.10	13,541	12,008	4,172		409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 2.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1931	16,158.01	13,948	12,369	3,789	9.36	405
1932	28,165.42	24,277	21,528	6,637	9.41	705
1933	13,296.88	11,443	10,147	3,150	9.47	333
1934	23,463.10	20,157	17,875	5,588	9.53	586
1935	31,527.93	27,043	23,981	7,547	9.58	788
1936	37,113.72	31,782	28,184	8,930	9.63	927
1937	51,795.04	44,271	39,259	12,536	9.69	1,294
1938	44,573.53	38,033	33,727	10,847	9.74	1,114
1939	45,092.60	38,408	34,059	11,034	9.79	1,127
1940	107,528.04	91,421	81,070	26,458	9.84	2,689
1941	148,757.55	126,234	111,942	36,816	9.89	3,723
1942	78,352.67	66,360	58,847	19,506	9.94	1,962
1943	45,830.01	38,743	34,357	11,473	9.98	1,150
1944	28,020.28	23,638	20,962	7,058	10.03	704
1945	15,074.34	12,692	11,255	3,819	10.07	379
1946	87,555.61	73,554	65,226	22,330	10.12	2,207
1947	89,514.85	75,042	66,546	22,969	10.16	2,261
1948	260,360.42	217,789	193,131	67,229	10.20	6,591
1949	838,444.35	699,766	620,539	217,905	10.24	21,280
1950	1,221,135.09	1,016,754	901,637	319,498	10.28	31,080
1951	904,082.89	750,931	665,911	238,172	10.32	23,079
1952	2,011,911.01	1,667,210	1,478,449	533,462	10.35	51,542
1953	1,372,183.16	1,134,137	1,005,730	366,453	10.39	35,270
1954	1,613,221.26	1,329,762	1,179,206	434,015	10.43	41,612
1955	4,020,078.56	3,305,067	2,930,868	1,089,211	10.46	104,131
1956	2,510,179.18	2,058,121	1,825,101	685,078	10.49	65,308
1957	2,982,620.01	2,438,620	2,162,520	820,100	10.52	77,956
1958	3,570,614.74	2,910,265	2,580,765	989,850	10.56	93,736
1959	2,917,959.20	2,371,134	2,102,674	815,285	10.59	76,986
1960	3,010,662.39	2,438,697	2,162,588	848,074	10.62	79,856
1961	3,334,565.25	2,692,761	2,387,887	946,678	10.64	88,973
1962	2,857,895.25	2,300,006	2,039,600	818,295	10.67	76,691
1963	3,773,622.93	3,026,181	2,683,557	1,090,066	10.70	101,875
1964	3,733,482.12	2,983,575	2,645,775	1,087,707	10.72	101,465
1965	2,901,003.78	2,309,344	2,047,880	853,124	10.75	79,360
1966	4,206,399.49	3,335,843	2,958,159	1,248,240	10.77	115,900
1967	3,919,624.40	3,095,406	2,744,944	1,174,680	10.80	108,767
1968	3,056,572.37	2,403,872	2,131,706	924,866	10.82	85,477
1969	2,410,350.19	1,887,473	1,673,774	736,576	10.84	67,950
1970	1,122,704.05	875,193	776,104	346,600	10.86	31,915
1971	2,660,706.88	2,064,309	1,830,588	830,119	10.88	76,298

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,033,208.21	797,699	707,384	325,824	10.90	29,892
1973	607,064.03	466,256	413,466	193,598	10.92	17,729
1974	1,334.61	1,020	905	430	10.94	39
1975	1,454.96	1,105	980	475	10.96	43
1976	358.31	279	247	111	10.78	10
1977	2,214.58	1,713	1,519	696	10.85	64
1978	167,852.13	128,709	114,137	53,715	10.95	4,905
1979	17,783.74	13,569	12,033	5,751	10.87	529
1980	203,023.77	153,242	135,891	67,133	11.05	6,075
1981	664.65	498	442	223	11.05	20
1982	248.23	185	164	84	10.92	8
1983	7,521.86	5,550	4,922	2,600	11.02	236
1984	394.65	289	256	139	10.98	13
1985	35.05	25	22	13	11.00	1
1986	81.39	58	51	30	11.06	3
1988	0.10					
1989	939.87	651	577	363	11.10	33
1990	11,621.62	7,949	7,049	4,573	11.09	412
1992	44,872.00	29,813	26,438	18,434	11.11	1,659
1997	3,993.61	2,417	2,143	1,851	11.09	167
1998	660.15	390	346	314	11.10	28
2005	8,970.86	4,013	3,559	5,412	11.12	487
2008	77.69	27	24	54	11.12	5

64,216,574.62 51,684,719 45,832,982 18,383,593 1,727,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 2.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1956	42,588.83	24,589	21,805	20,784	30.43	683
1957	7,979.00	4,544	4,030	3,949	31.00	127
1958	1,317.18	739	655	662	31.58	21
1959	15,464.73	8,555	7,586	7,879	32.17	245
1960	12,874.45	7,017	6,223	6,651	32.76	203
1961	8,964.06	4,811	4,266	4,698	33.36	141
1962	17,775.72	9,391	8,328	9,448	33.96	278
1963	4,487.04	2,332	2,068	2,419	34.58	70
1964	42,054.77	21,501	19,067	22,988	35.19	653
1965	29,896.76	15,023	13,322	16,575	35.82	463
1966	24,999.73	12,344	10,946	14,054	36.45	386
1967	36,000.45	17,460	15,483	20,517	37.08	553
1968	233,616.06	111,194	98,605	135,011	37.73	3,578
1969	660,299.89	308,413	273,495	386,805	38.37	10,081
1970	689,258.01	315,625	279,890	409,368	39.03	10,489
1971	1,416,032.43	635,445	563,500	852,532	39.69	21,480
1972	1,196,816.26	526,096	466,531	730,285	40.35	18,099
1973	2,910,844.84	1,252,478	1,110,673	1,800,172	41.02	43,885
1974	3,281,143.79	1,380,804	1,224,470	2,056,674	41.70	49,321
1975	3,265,050.39	1,343,209	1,191,131	2,073,919	42.38	48,936
1976	3,212,325.94	1,647,923	1,461,345	1,750,981	36.07	48,544
1977	6,024,738.06	3,031,648	2,688,405	3,336,333	36.53	91,331
1978	5,796,754.94	2,858,960	2,535,269	3,261,486	36.99	88,172
1979	6,847,951.72	3,307,561	2,933,079	3,914,873	37.46	104,508
1980	8,624,158.31	4,075,777	3,614,318	5,009,840	37.94	132,046
1981	9,877,737.07	4,563,515	4,046,834	5,830,903	38.43	151,728
1982	10,065,495.35	4,541,552	4,027,358	6,038,137	38.92	155,142
1983	7,732,925.51	3,404,034	3,018,630	4,714,296	39.42	119,591
1984	8,942,156.92	3,836,185	3,401,853	5,540,304	39.93	138,750
1985	8,313,857.67	3,471,867	3,078,783	5,235,075	40.44	129,453
1986	9,173,020.87	3,724,246	3,302,587	5,870,434	40.97	143,286
1987	8,747,654.30	3,448,325	3,057,906	5,689,748	41.49	137,135
1988	10,192,024.68	3,895,392	3,454,356	6,737,669	42.03	160,306
1989	9,109,471.12	3,393,278	3,009,092	6,100,379	42.11	144,868
1990	7,725,979.68	2,781,353	2,466,449	5,259,531	42.67	123,261
1991	7,707,981.64	2,676,982	2,373,894	5,334,088	43.23	123,389
1992	8,421,417.36	2,816,122	2,497,281	5,924,136	43.79	135,285
1993	9,314,382.01	3,012,271	2,671,222	6,643,160	43.94	151,187
1994	11,194,766.69	3,470,378	3,077,462	8,117,305	44.52	182,329
1995	11,271,810.81	3,362,381	2,981,693	8,290,118	44.69	185,503
1996	10,951,844.57	3,114,705	2,762,059	8,189,786	45.29	180,830
1997	13,757,382.03	3,742,008	3,318,338	10,439,044	45.50	229,430

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1998	11,877,101.53	3,078,545	2,729,993	9,147,109	45.73	200,024
1999	11,137,552.26	2,739,838	2,429,634	8,707,918	45.98	189,385
2000	10,311,792.71	2,382,024	2,112,332	8,199,461	46.61	175,916
2001	12,201,772.11	2,664,867	2,363,151	9,838,621	46.52	211,492
2002	7,889,714.05	1,609,502	1,427,274	6,462,440	46.82	138,027
2003	11,897,991.91	2,251,100	1,996,231	9,901,761	47.14	210,050
2004	18,788,156.09	3,287,927	2,915,668	15,872,488	47.14	336,710
2005	25,211,283.93	4,016,158	3,561,449	21,649,835	47.50	455,786
2006	14,269,738.67	2,066,258	1,832,317	12,437,422	47.25	263,226
2007	38,818,441.70	4,999,815	4,433,736	34,384,706	47.35	726,182
2008	59,196,934.55	6,677,414	5,921,398	53,275,537	47.19	1,128,958
2009	36,249,922.46	3,498,118	3,102,062	33,147,860	46.81	708,136
2010	53,570,309.41	4,242,769	3,762,403	49,807,906	46.51	1,070,907
2011	86,589,748.33	5,351,246	4,745,378	81,844,370	45.54	1,797,197
2012	90,042,356.93	4,376,059	3,880,602	86,161,755	44.88	1,919,825
2013	113,273,844.54	3,318,924	2,943,156	110,330,689	42.76	2,580,231
2014	47,845,000.00	315,777	280,025	47,564,975	37.77	1,259,332
	856,074,962.82	137,054,374	121,537,096	734,537,867		16,637,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.94						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	680.50	680	680			
1912	36.32	36	36			
1914	83.27	83	83			
1920	82.46	82	82			
1928	128.30	123	128			
1929	531.36	503	531			
1930	198.48	186	198			
1931	182.52	169	183			
1932	590.73	541	591			
1933	462.31	419	458	4	4.24	1
1934	406.59	364	398	9	4.67	2
1935	274.15	243	266	8	5.10	2
1936	253.54	222	243	11	5.52	2
1938	618.00	531	581	37	6.35	6
1939	890.13	757	828	62	6.75	9
1940	1,001.02	842	921	80	7.16	11
1941	3,018.88	2,512	2,747	272	7.56	36
1942	500.87	412	451	50	7.96	6
1943	128.34	105	115	13	8.35	2
1944	1,916.76	1,544	1,689	228	8.75	26
1945	478.09	381	417	61	9.14	7
1946	259.04	204	223	36	9.54	4
1947	772.15	602	658	114	9.94	11
1948	398.42	307	336	62	10.33	6
1949	1,800.41	1,371	1,499	301	10.73	28
1950	13,571.52	10,212	11,169	2,403	11.14	216
1951	16,997.98	12,639	13,823	3,175	11.54	275
1952	67,151.24	49,319	53,941	13,210	11.95	1,105
1953	47,553.63	34,503	37,736	9,818	12.35	795
1954	39,203.26	28,078	30,709	8,494	12.77	665
1955	164,806.79	116,537	127,458	37,349	13.18	2,834
1956	56,590.00	39,487	43,187	13,403	13.60	986
1957	56,782.54	39,091	42,754	14,029	14.02	1,001
1958	60,731.86	41,230	45,094	15,638	14.45	1,082
1959	60,037.48	40,185	43,951	16,086	14.88	1,081
1960	88,480.13	58,377	63,848	24,632	15.31	1,609
1961	112,072.12	72,847	79,674	32,398	15.75	2,057
1962	104,676.88	67,016	73,296	31,381	16.19	1,938
1963	95,986.12	60,492	66,161	29,825	16.64	1,792
1964	96,952.19	60,132	65,767	31,185	17.09	1,825
1965	57,101.85	34,832	38,096	19,006	17.55	1,083
1966	79,633.58	47,763	52,239	27,395	18.01	1,521

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1967	60,609.38	35,719	39,066	21,543	18.48	1,166
1968	49,435.09	28,617	31,299	18,136	18.95	957
1969	86,714.07	49,273	53,890	32,824	19.43	1,689
1970	45,969.81	25,631	28,033	17,937	19.91	901
1971	177,156.76	96,846	105,922	71,235	20.40	3,492
1972	124,713.65	66,819	73,081	51,633	20.89	2,472
1973	108,112.71	56,723	62,039	46,074	21.39	2,154
1974	112,676.73	57,866	63,289	49,388	21.89	2,256
1975	76,046.39	38,192	41,771	34,275	22.40	1,530
1976	76,604.15	50,360	55,079	21,525	19.80	1,087
1977	78,522.83	50,844	55,609	22,914	20.14	1,138
1978	59,926.99	38,185	41,763	18,164	20.50	886
1979	63,180.02	39,582	43,291	19,889	20.87	953
1980	92,274.06	56,785	62,106	30,168	21.25	1,420
1981	145,882.45	88,098	96,354	49,528	21.64	2,289
1982	265,792.07	157,349	172,094	93,698	22.05	4,249
1983	129,259.23	75,332	82,391	46,868	22.19	2,112
1984	217,723.62	124,102	135,732	81,992	22.63	3,623
1985	267,550.83	148,972	162,932	104,619	23.08	4,533
1986	234,279.82	127,917	139,904	94,376	23.28	4,054
1987	203,488.01	108,235	118,378	85,110	23.76	3,582
1988	408,705.38	212,527	232,443	176,262	24.00	7,344
1989	223,848.32	113,603	124,249	99,599	24.26	4,105
1990	255,784.71	126,460	138,311	117,474	24.54	4,787
1991	211,394.71	101,617	111,140	100,255	24.85	4,034
1992	135,856.34	63,363	69,301	66,555	25.17	2,644
1993	162,269.27	73,265	80,131	82,138	25.51	3,220
1994	307,852.85	134,840	147,476	160,377	25.66	6,250
1995	198,013.92	83,522	91,349	106,665	26.05	4,095
1996	492,297.26	200,267	219,034	273,263	26.25	10,410
1997	196,396.84	76,791	83,987	112,410	26.48	4,245
1998	238,683.28	89,363	97,737	140,946	26.74	5,271
1999	539,461.45	193,397	211,521	327,940	26.84	12,218
2000	947,052.76	323,513	353,830	593,223	26.98	21,988
2001	251,368.81	81,368	88,993	162,376	27.16	5,978
2002	420,176.22	128,574	140,623	279,553	27.22	10,270
2003	441,095.32	127,124	139,037	302,058	27.17	11,117
2004	301,546.63	81,116	88,717	212,830	27.17	7,833
2005	312,808.49	77,983	85,291	227,517	27.10	8,395
2006	1,195,795.82	273,598	299,237	896,559	26.97	33,243
2007	328,068.94	67,976	74,346	253,723	26.78	9,474
2008	1,296,178.10	239,534	261,981	1,034,197	26.47	39,071

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2009	262,928.13	42,331	46,298	216,630	26.06	8,313
2010	1,866,893.53	253,151	276,874	1,590,020	25.50	62,354
2011	2,072,902.68	225,739	246,894	1,826,009	24.55	74,379
2012	1,020,086.17	89,972	98,404	921,682	23.68	38,922
2013	1,247,002.80	69,957	76,512	1,170,491	21.75	53,816
2014	749,000.00	10,336	11,305	737,695	17.83	41,374
	19,993,409.21	5,908,693	6,462,289	13,531,120		563,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						2.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	508	466	125	6.25	20
1983	32,512.26	25,499	23,414	9,098	8.53	1,067
1984	5,973.55	4,606	4,229	1,745	8.91	196
1987	13,900.23	10,058	9,236	4,664	10.31	452
1988	17,715.26	12,528	11,504	6,211	10.76	577
1989	35,024.29	24,167	22,191	12,833	11.23	1,143
1996	48,076.94	25,788	23,679	24,398	15.56	1,568
	153,793.95	103,154	94,719	59,075		5,023

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1939	7,878.52	6,588	7,075	804	8.10	99
1940	10,306.64	8,592	9,227	1,080	8.21	132
1941	13,232.31	11,000	11,812	1,420	8.31	171
1942	13,118.06	10,873	11,676	1,442	8.41	171
1943	5,932.20	4,902	5,264	668	8.51	78
1944	5,108.68	4,210	4,521	588	8.60	68
1945	5,092.95	4,186	4,495	598	8.68	69
1946	14,797.60	12,128	13,024	1,774	8.77	202
1947	29,120.79	23,802	25,560	3,561	8.85	402
1948	38,054.82	31,024	33,315	4,740	8.92	531
1949	55,838.02	45,390	48,743	7,095	9.00	788
1950	74,546.25	60,434	64,898	9,648	9.07	1,064
1951	93,090.80	75,254	80,812	12,279	9.14	1,343
1952	104,537.74	84,264	90,488	14,050	9.21	1,526
1953	99,589.16	80,055	85,968	13,621	9.27	1,469
1954	152,349.45	122,093	131,111	21,238	9.34	2,274
	722,593.99	584,795	627,989	94,605		10,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 1.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	244,826.48	159,382	171,154	73,672	17.45	4,222
1956	304,415.93	195,496	209,936	94,480	17.89	5,281
1957	286,331.24	181,305	194,697	91,634	18.34	4,996
1958	361,487.49	225,640	242,306	119,181	18.79	6,343
1959	547,877.01	336,944	361,831	186,046	19.25	9,665
1960	534,249.46	323,648	347,553	186,696	19.71	9,472
1961	577,782.51	344,705	370,166	207,617	20.17	10,293
1962	590,920.98	346,989	372,618	218,303	20.64	10,577
1963	713,150.98	412,059	442,494	270,657	21.11	12,821
1964	736,217.15	418,319	449,217	287,000	21.59	13,293
1965	761,937.73	425,618	457,055	304,883	22.07	13,814
1966	974,244.54	534,665	574,156	400,089	22.56	17,734
1967	979,178.36	527,777	566,760	412,418	23.05	17,892
1968	1,067,261.64	564,795	606,512	460,750	23.54	19,573
1969	802,146.51	416,474	447,235	354,912	24.04	14,763
1970	642,670.34	327,119	351,281	291,389	24.55	11,869
1971	699,696.75	349,009	374,787	324,910	25.06	12,965
1972	671,812.60	328,248	352,493	319,320	25.57	12,488
1973	565,253.25	270,304	290,269	274,984	26.09	10,540
1974	246,590.76	115,306	123,823	122,768	26.62	4,612
1975	646,152.22	295,421	317,241	328,911	27.14	12,119
1976	1,227,692.72	760,433	816,600	411,093	23.35	17,606
1977	2,886,881.52	1,751,760	1,881,148	1,005,734	23.98	41,941
1978	1,981,090.83	1,183,900	1,271,345	709,746	24.24	29,280
1979	2,632,315.87	1,547,802	1,662,125	970,191	24.52	39,567
1980	3,794,191.30	2,193,043	2,355,025	1,439,166	24.82	57,984
1981	3,798,256.40	2,155,890	2,315,128	1,483,128	25.14	58,995
1982	3,242,563.45	1,805,459	1,938,813	1,303,750	25.47	51,188
1983	2,998,361.25	1,635,906	1,756,737	1,241,624	25.82	48,088
1984	3,452,350.54	1,843,555	1,979,723	1,472,628	26.18	56,250
1985	3,796,871.61	1,981,967	2,128,359	1,668,513	26.56	62,821
1986	4,232,865.15	2,157,068	2,316,393	1,916,472	26.95	71,112
1987	4,844,981.87	2,406,987	2,584,771	2,260,211	27.35	82,640
1988	5,798,782.51	2,819,368	3,027,611	2,771,172	27.48	100,843
1989	5,573,403.94	2,633,433	2,827,943	2,745,461	27.91	98,368
1990	5,833,010.04	2,687,851	2,886,380	2,946,630	28.08	104,937
1991	5,450,323.17	2,444,470	2,625,023	2,825,300	28.28	99,905
1992	6,138,419.82	2,660,391	2,856,892	3,281,528	28.76	114,100
1993	6,441,761.12	2,705,540	2,905,376	3,536,385	29.00	121,944
1994	7,644,161.71	3,103,530	3,332,762	4,311,400	29.26	147,348
1995	7,439,171.73	2,925,826	3,141,933	4,297,239	29.31	146,613
1996	6,856,465.09	2,591,744	2,783,175	4,073,290	29.62	137,518

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1997	7,363,554.73	2,678,861	2,876,726	4,486,829	29.73	150,919
1998	7,856,778.04	2,740,444	2,942,858	4,913,920	29.87	164,510
1999	8,148,298.65	2,713,383	2,913,798	5,234,501	30.05	174,193
2000	8,030,015.74	2,551,939	2,740,430	5,289,586	30.05	176,026
2001	7,643,638.59	2,295,385	2,464,926	5,178,713	30.29	170,971
2002	6,804,153.18	1,935,101	2,078,031	4,726,122	30.19	156,546
2003	6,538,910.66	1,747,851	1,876,950	4,661,961	30.15	154,626
2004	10,303,725.05	2,565,628	2,755,130	7,548,595	30.16	250,285
2005	9,677,987.14	2,229,808	2,394,506	7,283,481	30.06	242,298
2006	10,245,273.62	2,163,802	2,323,624	7,921,650	29.88	265,115
2007	14,350,014.89	2,752,333	2,955,625	11,394,390	29.50	386,251
2008	16,172,116.33	2,755,729	2,959,272	13,212,844	29.21	452,340
2009	15,284,619.17	2,269,766	2,437,415	12,847,204	28.67	448,106
2010	17,264,971.86	2,161,574	2,321,232	14,943,740	27.95	534,660
2011	24,593,733.12	2,464,292	2,646,309	21,947,424	26.94	814,678
2012	32,264,677.94	2,616,665	2,809,936	29,454,742	25.96	1,134,620
2013	41,217,183.06	2,118,563	2,275,044	38,942,139	23.83	1,634,164
2014	21,123,000.00	266,150	285,808	20,837,192	19.55	1,065,841
	373,900,777.34	94,122,420	101,074,466	272,826,311		10,300,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 2.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1913	14.68	15	15			
1914	15.22	15	15			
1915	20.37	20	20			
1916	54.14	54	54			
1917	164.09	164	164			
1918	658.93	659	659			
1919	447.49	447	447			
1920	1,122.16	1,122	1,122			
1921	579.44	579	579			
1922	1,474.15	1,474	1,474			
1923	1,997.73	1,998	1,998			
1924	1,717.10	1,717	1,717			
1925	2,778.34	2,778	2,778			
1926	3,277.10	3,277	3,277			
1927	4,124.85	4,125	4,125			
1928	5,165.95	5,166	5,166			
1929	4,445.47	4,417	4,445			
1930	344.46	340	344			
1931	22.02	22	22			
1934	115.81	112	115	1	1.58	1
1935	24.00	23	24			
1936	422.12	402	412	10	2.09	5
1937	69.39	66	68	1	2.34	
1938	210.00	197	202	8	2.60	3
1939	385.10	360	369	16	2.85	6
1941	2,697.42	2,487	2,550	147	3.35	44
1942	3,026.14	2,773	2,843	183	3.60	51
1943	2,000.19	1,821	1,867	133	3.86	34
1944	109.04	99	102	7	4.11	2
1945	649.49	584	599	50	4.36	11
1946	3,929.43	3,507	3,596	333	4.62	72
1947	2,126.98	1,886	1,934	193	4.88	40
1948	14,991.15	13,203	13,537	1,454	5.13	283
1949	16,796.05	14,687	15,059	1,737	5.40	322
1950	27,725.21	24,076	24,686	3,039	5.66	537
1951	52,814.70	45,531	46,684	6,131	5.93	1,034
1952	33,768.43	28,899	29,631	4,137	6.20	667
1953	18,692.67	15,880	16,282	2,411	6.47	373
1954	52,137.67	43,953	45,066	7,072	6.75	1,048
1955	66,874.76	55,941	57,358	9,517	7.03	1,354
1956	44,595.56	37,014	37,952	6,644	7.31	909
1957	202,267.67	166,519	170,738	31,530	7.60	4,149

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1958	176,713.27	144,248	147,902	28,811	7.90	3,647
1959	183,304.72	148,349	152,107	31,198	8.20	3,805
1960	262,761.52	210,758	216,097	46,665	8.51	5,484
1961	251,491.53	199,906	204,970	46,522	8.82	5,275
1962	229,890.59	181,025	185,611	44,280	9.14	4,845
1963	172,735.92	134,734	138,147	34,589	9.46	3,656
1964	225,911.64	174,424	178,843	47,069	9.80	4,803
1965	318,347.69	243,278	249,441	68,907	10.14	6,796
1966	365,235.40	276,220	283,218	82,017	10.48	7,826
1967	337,329.38	252,292	258,684	78,645	10.84	7,255
1968	229,899.82	170,018	174,325	55,575	11.20	4,962
1969	259,028.42	189,272	194,067	64,961	11.58	5,610
1970	228,731.87	165,112	169,295	59,437	11.96	4,970
1971	318,757.09	227,207	232,963	85,794	12.35	6,947
1972	260,104.29	182,981	187,617	72,487	12.75	5,685
1973	145,311.28	100,805	103,359	41,952	13.17	3,185
1974	194,339.48	132,918	136,285	58,054	13.59	4,272
1975	249,502.22	168,152	172,412	77,090	14.02	5,499
1976	122,494.35	91,699	94,022	28,472	12.76	2,231
1977	198,873.56	147,166	150,894	47,980	13.00	3,691
1978	209,463.29	152,322	156,181	53,282	13.50	3,947
1979	316,269.61	226,923	232,672	83,598	13.78	6,067
1980	655,255.17	461,169	472,852	182,403	14.31	12,747
1981	705,300.38	488,773	501,156	204,144	14.62	13,963
1982	476,103.95	324,512	332,733	143,371	14.95	9,590
1983	347,561.48	231,650	237,519	110,042	15.51	7,095
1984	482,997.32	315,880	323,882	159,115	15.87	10,026
1985	587,463.04	376,505	386,043	201,420	16.25	12,395
1986	655,691.79	409,414	419,786	235,906	16.84	14,009
1987	664,714.19	405,609	415,885	248,829	17.25	14,425
1988	731,410.59	435,482	446,514	284,897	17.67	16,123
1989	865,357.61	501,907	514,622	350,736	18.10	19,378
1990	549,812.30	308,775	316,598	233,214	18.74	12,445
1991	600,464.42	327,313	335,605	264,859	19.19	13,802
1992	881,448.38	465,405	477,196	404,252	19.67	20,552
1993	999,090.63	507,738	520,601	478,490	20.32	23,548
1994	427,678.54	209,562	214,871	212,808	20.82	10,221
1995	8,120.57	3,826	3,923	4,198	21.32	197
1996	1,772,424.98	797,591	817,797	954,628	22.00	43,392
1997	809,444.31	348,142	356,962	452,482	22.53	20,084
1998	1,110,106.54	452,923	464,397	645,710	23.22	27,808
1999	1,259,853.22	487,563	499,915	759,938	23.76	31,984

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2000	138,703.26	50,488	51,767	86,936	24.46	3,554
2001	558,989.39	190,392	195,215	363,774	25.17	14,453
2002	1,180,860.84	375,514	385,027	795,834	25.74	30,918
2003	864,017.78	253,762	260,191	603,827	26.45	22,829
2004	1,219,589.50	328,070	336,381	883,208	27.17	32,507
2005	409,067.24	99,403	101,921	307,146	28.04	10,954
2006	629,356.68	136,948	140,418	488,939	28.76	17,001
2007	1,036,778.34	198,854	203,892	832,886	29.50	28,233
2008	1,092,175.23	180,209	184,774	907,401	30.36	29,888
2009	1,436,986.55	199,023	204,065	1,232,922	31.10	39,644
2010	1,150,350.37	127,919	131,160	1,019,190	31.97	31,880
2011	1,089,563.84	91,196	93,506	996,058	32.84	30,331
2012	1,149,911.92	73,479	75,341	1,074,571	33.55	32,029
2013	1,399,996.05	50,680	51,964	1,348,032	34.42	39,164
2014	620,000.00	4,340	4,450	615,550	35.46	17,359
	34,397,996.01	14,628,234	14,998,136	19,399,860		835,931
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	237,949.60	191,549	160,393	77,557	3.39	22,878
2001	234,258.57	181,504	151,981	82,278	3.78	21,767
2003	464.62	326	273	192	4.70	41
2004	100,227.37	65,849	55,138	45,089	5.22	8,638
2005	160,744.78	97,652	81,768	78,977	5.81	13,593
2007	105,317.53	51,974	43,520	61,798	7.18	8,607
2008	480,245.42	206,313	172,755	307,490	7.97	38,581
2009	418,573.58	151,524	126,878	291,696	8.81	33,110
2010	823,116.19	240,350	201,256	621,860	9.70	64,109
2011	13,745,450.48	3,026,748	2,534,432	11,211,018	10.62	1,055,651
2012	6,256,565.87	1,053,606	882,232	5,374,334	11.31	475,184
2013	349,999.20	33,285	27,871	322,128	12.29	26,211
2014	134,000.00	2,466	2,065	131,935	13.34	9,890
	23,046,913.21	5,303,146	4,440,562	18,606,351		1,778,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.72						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	5,314.32	4,719	5,033	281	6.16	46
1938	9,983.82	8,822	9,409	575	6.40	90
1939	7,443.77	6,546	6,982	462	6.63	70
1940	6,603.04	5,778	6,163	440	6.87	64
1941	9,458.03	8,234	8,782	676	7.12	95
1942	7,136.12	6,180	6,591	545	7.37	74
1943	3,257.21	2,806	2,993	264	7.62	35
1944	3,312.51	2,838	3,027	286	7.88	36
1945	4,428.95	3,773	4,024	405	8.15	50
1946	10,804.55	9,149	9,758	1,047	8.43	124
1947	15,851.67	13,341	14,229	1,623	8.71	186
1948	20,285.14	16,962	18,091	2,194	9.01	244
1949	26,364.86	21,897	23,355	3,010	9.32	323
1950	30,857.40	25,449	27,143	3,714	9.64	385
1951	27,089.54	22,179	23,656	3,434	9.97	344
1952	28,399.70	23,076	24,612	3,788	10.31	367
1953	34,186.38	27,554	29,388	4,798	10.67	450
1954	32,311.67	25,826	27,545	4,767	11.04	432
1955	40,800.41	32,321	34,473	6,327	11.43	554
1956	43,314.29	33,990	36,253	7,061	11.84	596
1957	40,030.27	31,107	33,178	6,852	12.26	559
1958	53,422.20	41,096	43,832	9,590	12.69	756
1959	63,005.77	47,953	51,145	11,861	13.14	903
1960	46,135.71	34,719	37,030	9,106	13.61	669
1961	40,143.98	29,860	31,848	8,296	14.09	589
1962	57,653.44	42,360	45,180	12,473	14.59	855
1963	61,640.08	44,717	47,694	13,946	15.10	924
1964	110,954.54	79,423	84,711	26,244	15.63	1,679
1965	147,779.85	104,306	111,250	36,530	16.18	2,258
1966	137,384.12	95,570	101,933	35,451	16.74	2,118
1967	127,598.96	87,440	93,261	34,338	17.31	1,984
1968	163,537.62	110,314	117,658	45,880	17.90	2,563
1969	155,186.99	102,988	109,844	45,343	18.50	2,451
1970	142,664.25	93,096	99,294	43,370	19.11	2,269
1971	124,810.36	80,015	85,342	39,468	19.74	1,999
1972	78,634.73	49,497	52,792	25,843	20.38	1,268
1973	73,202.38	45,213	48,223	24,979	21.03	1,188
1974	15,758.32	9,544	10,179	5,579	21.69	257
1975	28,297.51	16,788	17,906	10,392	22.37	465
1976	54,131.31	35,175	37,517	16,614	20.48	811
1977	62,711.98	39,910	42,567	20,145	21.14	953
1978	59,262.54	37,122	39,593	19,670	21.47	916

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	171,290.58	104,915	111,900	59,391	22.14	2,683
1980	376,602.94	225,359	240,362	136,241	22.82	5,970
1981	440,750.66	257,442	274,581	166,170	23.50	7,071
1982	350,162.25	199,452	212,731	137,431	24.18	5,684
1983	391,507.35	218,461	233,005	158,502	24.56	6,454
1984	461,994.78	250,863	267,564	194,431	25.25	7,700
1985	482,359.36	254,589	271,538	210,821	25.95	8,124
1986	539,771.70	276,579	294,992	244,780	26.64	9,188
1987	609,404.50	304,398	324,663	284,742	27.05	10,527
1988	682,651.09	330,130	352,108	330,543	27.76	11,907
1989	774,205.66	361,941	386,037	388,169	28.48	13,630
1990	783,485.74	353,509	377,044	406,442	29.19	13,924
1991	704,260.01	307,762	328,251	376,009	29.63	12,690
1992	766,188.18	321,952	343,386	422,802	30.36	13,926
1993	646,748.53	260,769	278,130	368,619	31.08	11,860
1994	748,989.91	289,110	308,358	440,632	31.81	13,852
1995	660,087.06	244,562	260,844	399,243	32.28	12,368
1996	752,551.16	265,500	283,176	469,375	33.02	14,215
1997	719,942.32	241,109	257,161	462,781	33.76	13,708
1998	617,920.53	196,746	209,844	408,077	34.25	11,915
1999	519,252.88	155,776	166,147	353,106	35.00	10,089
2000	1,144,116.88	321,954	343,388	800,729	35.75	22,398
2001	1,052,509.14	277,757	296,249	756,260	36.26	20,857
2002	1,042,529.91	255,211	272,202	770,328	37.02	20,808
2003	1,098,355.48	248,887	265,457	832,898	37.54	22,187
2004	1,075,387.35	223,681	238,572	836,815	38.08	21,975
2005	1,202,214.04	226,136	241,191	961,023	38.85	24,737
2006	1,253,944.75	211,666	225,758	1,028,187	39.39	26,103
2007	1,483,197.67	221,145	235,868	1,247,330	39.95	31,222
2008	1,432,970.20	184,853	197,159	1,235,811	40.51	30,506
2009	1,883,720.45	204,384	217,991	1,665,729	41.08	40,548
2010	1,510,749.57	132,946	141,797	1,368,953	41.45	33,027
2011	1,629,807.42	109,523	116,814	1,512,993	41.64	36,335
2012	2,110,356.48	109,739	117,045	1,993,311	41.76	47,733
2013	2,299,175.56	69,205	73,812	2,225,364	41.63	53,456
2014	1,000,000.00	6,200	6,613	993,387	40.07	24,791
	35,630,312.38	9,783,864	10,435,222	25,195,090		707,167
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.6 1.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1955	209.62	187	208	2	4.29	
1957	322.32	284	316	6	4.78	1
1958	476.30	416	463	13	5.04	3
1960	461.40	397	442	19	5.57	3
1961	671.45	573	637	34	5.84	6
1962	5,436.90	4,605	5,122	315	6.12	51
1963	8,540.45	7,172	7,978	562	6.41	88
1964	12,315.63	10,253	11,405	911	6.70	136
1965	15,651.27	12,908	14,358	1,293	7.01	184
1966	40,351.40	32,967	36,670	3,681	7.32	503
1967	31,781.50	25,719	28,608	3,174	7.63	416
1968	42,294.62	33,878	37,683	4,612	7.96	579
1969	39,204.65	31,070	34,560	4,645	8.30	560
1970	43,050.65	33,741	37,531	5,520	8.65	638
1971	36,696.87	28,440	31,634	5,063	9.00	563
1972	21,411.96	16,396	18,238	3,174	9.37	339
1973	19,079.80	14,429	16,050	3,030	9.75	311
1974	2,668.60	1,992	2,216	453	10.14	45
1975	2,444.35	1,800	2,002	442	10.54	42
1976	4,863.04	3,862	4,296	567	9.85	58
1977	4,991.49	3,915	4,355	636	10.17	63
1978	7,245.86	5,608	6,238	1,008	10.51	96
1979	19,369.53	14,779	16,439	2,931	10.87	270
1980	39,661.78	29,802	33,149	6,513	11.25	579
1981	49,892.50	36,881	41,023	8,870	11.64	762
1982	45,800.20	33,269	37,006	8,794	12.05	730
1983	45,084.48	32,145	35,756	9,328	12.48	747
1984	47,849.71	33,447	37,204	10,646	12.92	824
1985	49,158.83	33,644	37,423	11,736	13.37	878
1986	63,355.58	42,398	47,160	16,196	13.84	1,170
1987	68,502.52	44,760	49,787	18,716	14.32	1,307
1988	86,438.73	55,061	61,245	25,194	14.82	1,700
1989	91,234.66	56,565	62,918	28,317	15.32	1,848
1990	88,802.84	53,495	59,504	29,299	15.84	1,850
1991	74,249.82	43,377	48,249	26,001	16.37	1,588
1992	81,727.16	46,029	51,199	30,528	17.06	1,789
1993	58,978.08	32,078	35,681	23,297	17.61	1,323
1994	71,505.18	37,469	41,678	29,827	18.17	1,642
1995	79,925.00	40,090	44,593	35,332	18.88	1,871
1996	84,814.14	40,762	45,340	39,474	19.45	2,030
1997	98,107.69	44,865	49,904	48,204	20.17	2,390
1998	36,210.17	15,701	17,465	18,745	20.90	897

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1999	19,029.34	.7,793	8,668	10,361	21.63	479
2000	178,437.92	68,699	76,415	102,023	22.36	4,563
2001	69,384.81	24,985	27,791	41,594	23.10	1,801
2002	377,167.14	125,823	139,956	237,211	23.97	9,896
2003	545,609.87	167,448	186,256	359,354	24.84	14,467
2004	841,510.45	235,623	262,088	579,422	25.71	22,537
2005	677,597.47	171,364	190,612	486,985	26.59	18,315
2006	665,774.45	150,199	167,069	498,705	27.46	18,161
2007	732,988.10	145,205	161,515	571,473	28.34	20,165
2008	554,155.03	94,096	104,665	449,490	29.34	15,320
2009	786,024.37	111,222	123,714	662,310	30.34	21,830
2010	637,258.53	72,393	80,524	556,735	31.21	17,838
2011	783,265.99	66,734	74,230	709,036	32.21	22,013
2012	921,474.79	59,988	66,726	854,749	32.92	25,964
2013	999,999.68	36,700	40,822	959,178	33.92	28,278
2014	440,000.00	3,124	3,475	436,525	34.96	12,486
	10,850,516.67	2,578,625	2,868,259	7,982,258		284,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,919	4,098			
1957	11,093.12	10,561	11,093			
1958	8,984.62	8,512	8,985			
1959	10,504.99	9,908	10,505			
1960	6,886.85	6,462	6,887			
1961	5,770.97	5,388	5,771			
1962	6,336.36	5,884	6,336			
1963	9,429.02	8,707	9,429			
1964	13,020.68	11,953	13,021			
1965	14,473.42	13,208	14,473			
1966	13,305.16	12,066	13,305			
1967	17,106.02	15,410	17,106			
1968	26,484.46	23,692	26,484			
1969	37,452.06	33,257	37,452			
1970	54,867.42	48,346	54,867			
1971	52,330.89	45,737	52,226	105	4.41	24
1972	30,594.70	26,512	30,273	322	4.67	69
1973	41,286.72	35,448	40,477	810	4.95	164
1974	15,958.45	13,574	15,500	458	5.23	88
1975	25,717.11	21,646	24,717	1,000	5.54	181
1976	13,626.03	11,909	13,599	27	5.48	5
1978	1,304.20	1,117	1,275	29	6.02	5
1979	41,749.48	35,362	40,379	1,370	6.32	217
1980	78,231.18	65,433	74,716	3,515	6.65	529
1981	103,540.67	85,421	97,540	6,001	7.00	857
1982	111,541.38	90,661	103,523	8,018	7.37	1,088
1983	94,279.56	75,405	86,103	8,177	7.76	1,054
1984	100,051.83	78,341	89,455	10,597	8.31	1,275
1985	116,774.98	89,742	102,474	14,301	8.74	1,636
1986	125,389.90	94,444	107,843	17,547	9.17	1,914
1987	160,772.64	118,506	135,319	25,454	9.63	2,643
1988	175,315.37	125,806	143,655	31,660	10.23	3,095
1989	145,310.01	101,717	116,148	29,162	10.71	2,723
1990	142,228.97	96,602	110,307	31,922	11.34	2,815
1991	135,142.11	88,896	101,508	33,634	11.97	2,810
1992	132,043.34	83,953	95,864	36,179	12.60	2,871
1993	112,250.88	68,832	78,597	33,654	13.25	2,540
1994	183,968.70	108,542	123,941	60,028	13.90	4,319
1995	147,476.46	83,221	95,028	52,448	14.67	3,575
1996	122,299.49	65,822	75,160	47,139	15.44	3,053
1997	182,246.23	92,946	106,133	76,113	16.33	4,661
1998	181,143.04	87,528	99,946	81,197	17.11	4,746

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	63,565	72,583	67,275	18.00	3,738
2000	194,710.12	82,869	94,626	100,084	18.89	5,298
2001	229,158.59	90,861	103,752	125,407	19.79	6,337
2002	154,765.04	56,644	64,680	90,085	20.79	4,333
2003	133,893.06	45,068	51,462	82,431	21.68	3,802
	3,864,772.07	2,449,403	2,788,621	1,076,151		72,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 1.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1890	17.77	18	18			
1893	22.95	23	23			
1902	23.12	23	23			
1922	10.42	10	10			
1928	106.62	107	107			
1929	736.49	736	736			
1930	759.02	759	759			
1931	138.22	138	138			
1933	289.14	289	289			
1934	11.94	12	12			
1935	116.90	117	117			
1937	1,122.74	1,123	1,123			
1938	275.80	276	276			
1939	263.51	264	264			
1940	3.45	3	3			
1941	364.07	364	364			
1942	659.35	659	659			
1943	4,147.90	4,148	4,148			
1944	947.65	948	948			
1945	662.51	663	663			
1946	56.66	57	57			
1947	846.42	846	846			
1948	1,482.34	1,482	1,482			
1950	2,314.40	2,314	2,314			
1951	4,758.84	4,759	4,759			
1952	5,901.00	5,901	5,901			
1953	7,112.07	7,112	7,112			
1954	14,517.68	14,373	14,476	42	0.30	42
1955	26,697.12	26,252	26,439	258	0.50	258
1956	26,922.08	26,043	26,229	693	0.98	693
1957	31,630.94	30,091	30,306	1,325	1.46	908
1958	32,208.36	30,147	30,362	1,846	1.92	961
1959	24,773.43	22,808	22,971	1,802	2.38	757
1960	50,939.06	46,134	46,463	4,476	2.83	1,582
1961	41,187.70	36,712	36,974	4,214	3.26	1,293
1962	14,353.29	12,593	12,683	1,670	3.68	454
1963	41,057.72	35,446	35,699	5,359	4.10	1,307
1964	38,246.80	32,510	32,742	5,505	4.50	1,223
1965	41,898.41	35,055	35,305	6,593	4.90	1,346
1966	32,579.86	26,824	27,016	5,564	5.30	1,050
1967	66,586.26	53,935	54,320	12,266	5.70	2,152
1968	65,524.32	52,201	52,574	12,950	6.10	2,123

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1969	62,288.58	48,814	49,163	13,126	6.49	2,022
1970	64,320.61	49,548	49,902	14,419	6.89	2,093
1971	126,949.11	96,100	96,786	30,163	7.29	4,138
1972	100,807.83	74,968	75,503	25,305	7.69	3,291
1973	52,813.08	38,554	38,829	13,984	8.10	1,726
1974	34,633.35	24,809	24,986	9,647	8.51	1,134
1975	29,007.32	20,373	20,518	8,489	8.93	951
1976	2,229.34	1,821	1,834	395	8.51	46
1977	2,860.85	2,308	2,324	537	8.87	61
1978	13,659.87	10,868	10,946	2,714	9.25	293
1979	36,823.09	28,869	29,075	7,748	9.64	804
1980	90,369.23	69,747	70,245	20,124	10.05	2,002
1981	128,989.82	98,329	99,031	29,959	10.29	2,911
1982	127,548.27	95,508	96,190	31,358	10.74	2,920
1983	78,511.63	57,926	58,340	20,172	11.02	1,830
1984	38,053.61	27,513	27,709	10,345	11.49	900
1985	54,431.23	38,673	38,949	15,482	11.82	1,310
1986	117,764.24	82,105	82,691	35,073	12.16	2,884
1987	26,513.38	18,111	18,240	8,273	12.53	660
1988	148,156.95	98,998	99,705	48,452	12.91	3,753
1989	81,284.55	53,038	53,417	27,868	13.31	2,094
1990	80,104.42	51,139	51,504	28,600	13.59	2,104
1991	145,779.53	90,529	91,176	54,604	14.04	3,889
1992	94,666.55	57,273	57,682	36,985	14.36	2,576
1993	135,457.31	79,649	80,218	55,239	14.71	3,755
1994	192,107.67	109,501	110,283	81,825	15.09	5,422
1995	138,916.50	76,807	77,356	61,560	15.36	4,008
1996	196,041.77	104,451	105,197	90,845	15.78	5,757
1997	163,633.21	84,009	84,609	79,024	16.11	4,905
1998	228,335.26	112,889	113,695	114,640	16.36	7,007
1999	87,294.93	41,247	41,542	45,753	16.75	2,732
2000	182,041.51	82,319	82,907	99,135	16.96	5,845
2001	21,989.66	9,462	9,530	12,460	17.21	724
2002	306,219.98	124,570	125,460	180,760	17.50	10,329
2003	552,771.97	211,601	213,112	339,660	17.74	19,147
2004	17,913.33	6,431	6,477	11,436	17.86	640
2005	110,923.74	36,938	37,202	73,722	18.03	4,089
2006	201,387.35	61,705	62,146	139,241	18.11	7,689
2007	246,493.04	68,673	69,163	177,330	18.13	9,781
2008	240,894.20	59,983	60,411	180,483	18.10	9,971
2009	116,283.03	25,350	25,531	90,752	17.94	5,059
2010	299,075.10	55,269	55,664	243,411	17.65	13,791

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2011	260,073.74	38,699	38,975	221,099	17.16	12,885
2012	207,668.76	25,128	25,308	182,361	16.65	10,953
2013	449,270.41	34,863	35,112	414,158	15.35	26,981
2014	202,000.00	3,939	3,967	198,033	12.59	15,729
	6,877,633.24	3,203,679	3,226,320	3,651,313		249,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.6 3.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	8,982.95	8,833	8,983			
1957	14,374.70	13,675	14,375			
1959	188.29	173	182	6	2.38	3
1962	7,626.48	6,691	7,037	589	3.68	160
1967	445.13	361	380	65	5.70	11
1972	7,910.24	5,883	6,187	1,723	7.69	224
1981	13,548.93	10,328	10,861	2,688	10.29	261
1985	14,556.64	10,342	10,876	3,681	11.82	311
1992	2,228.63	1,348	1,418	811	14.36	56
2010	68,488.09	12,657	13,310	55,178	17.65	3,126
2012	1,150.11	139	146	1,004	16.65	60
	139,696.07	70,625	73,950	65,746		4,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.02						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	864	870	47	1.44	33
1974	11,561.27	10,780	10,856	705	1.69	417
1975	3,189.09	2,945	2,966	223	1.91	117
1976	6,308.81	5,993	6,035	274	2.00	137
1980	1,144.78	1,055	1,062	83	2.90	29
1983	10,695.21	9,582	9,650	1,045	3.60	290
1984	4,730.23	4,200	4,230	500	3.78	132
1985	27,353.09	23,956	24,125	3,228	4.11	785
1986	61,596.14	53,293	53,669	7,927	4.36	1,818
1987	40,005.58	34,025	34,265	5,741	4.75	1,209
1989	3,425.59	2,809	2,829	597	5.49	109
1990	37,952.71	30,514	30,729	7,224	5.85	1,235
1991	38,245.68	29,996	30,208	8,038	6.33	1,270
1992	6,510.50	4,970	5,005	1,506	6.82	221
1993	1,718.09	1,277	1,286	432	7.25	60
1994	4,082.11	2,939	2,960	1,122	7.78	144
2000	50,178.60	27,819	28,015	22,164	11.25	1,970
2001	142,467.12	74,453	74,978	67,489	11.88	5,681
2003	2,326.24	1,059	1,066	1,260	13.15	96
2004	119,576.43	50,222	50,576	69,000	13.81	4,996
2005	247,567.41	94,917	95,587	151,980	14.47	10,503
2006	31,699.25	10,955	11,032	20,667	15.15	1,364
2007	22,252.02	6,838	6,886	15,366	15.78	974
2008	0.11					
2009	13,302.75	3,013	3,034	10,269	17.08	601
2010	187,939.65	34,656	34,901	153,039	17.69	8,651
2011	108,207.06	15,257	15,365	92,842	18.28	5,079
2012	31,114.59	3,407	3,431	27,684	18.63	1,486
	1,216,067.24	541,794	545,616	670,451		49,407

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 4.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,059	1,171			
1958	192.08	171	192			
1959	2,129.94	1,879	2,130			
1971	17,971.09	14,251	17,971			
1983	7,872.27	5,540	7,411	461	13.05	35
1984	3,449.87	2,380	3,184	266	13.48	20
1987	6,786.87	4,343	5,810	977	15.19	64
1988	9,428.54	5,859	7,838	1,591	15.84	100
1990	820.22	480	642	178	16.98	10
	49,821.42	35,962	46,349	3,472		229

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 0.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	397,135.32	397,135	397,135			
1995	101,036.27	95,984	98,035	3,001	1.00	3,001
1996	260,945.93	234,851	239,870	21,076	2.00	10,538
1997	470,993.17	400,344	408,900	62,093	3.00	20,698
1998	480,955.49	384,764	392,987	87,968	4.00	21,992
1999	80,599.29	60,449	61,741	18,858	5.00	3,772
2000	95,723.34	67,006	68,438	27,285	6.00	4,548
2001	171,065.27	111,192	113,569	57,496	7.00	8,214
2002	94,356.55	56,614	57,824	36,533	8.00	4,567
2003	95,837.52	52,711	53,837	42,001	9.00	4,667
2004	32,484.97	16,242	16,589	15,896	10.00	1,590
2005	522.52	235	240	283	11.00	26
2007	4,181.56	1,464	1,495	2,687	13.00	207
2010	7,734.00	1,547	1,580	6,154	16.00	385
2011	12,031.56	1,805	1,844	10,188	17.00	599
2012	10,150.11	1,163	1,188	8,962	17.71	506
2013	600.00	30	31	569	19.00	30
	2,316,352.87	1,883,536	1,915,303	401,050		85,340

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 3.68

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	4,885	3,936	20,491	12.00	1,708
2012	13,000.00	1,733	1,397	11,603	13.00	893
2013	900.00	77	62	838	13.71	61
	38,327.00	6,695	5,395	32,932		2,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 6.95						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,910,860.06	1,146,516	1,067,107	843,753	2.00	421,876
2012	411,400.00	164,560	153,162	258,238	3.00	86,079
2013	48,500.00	12,529	11,662	36,838	3.71	9,929
2014	25,000.00	1,250	1,163	23,837	4.75	5,018
	2,395,760.06	1,324,855	1,233,094	1,162,666		522,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						21.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	7,966.71	7,967	7,967			
2000	25,132.07	23,457	21,877	3,255	1.00	3,255
2002	29,194.31	23,355	21,782	7,412	3.00	2,471
2004	114,692.35	76,462	71,313	43,379	5.00	8,676
2011	3,781.00	756	705	3,076	12.00	256
	180,766.44	131,997	123,644	57,122		14,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.11						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	2,299.92	2,070	2,295	5	2.00	2
1997	939.35	798	885	54	3.00	18
1998	13,435.25	10,748	11,913	1,522	4.00	380
	16,674.52	13,616	15,093	1,582		400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 2.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	175,735.03	175,735	175,735			
1990	209,079.28	200,716	204,954	4,125	1.00	4,125
1991	158,165.95	145,513	148,586	9,580	2.00	4,790
1992	186,713.88	164,308	167,777	18,937	3.00	6,312
1993	413,416.69	347,270	354,603	58,814	4.00	14,704
1994	566,669.51	453,336	462,908	103,762	5.00	20,752
1995	162,417.47	123,437	126,043	36,374	6.00	6,062
1996	552,198.39	397,583	405,978	146,220	7.00	20,889
1997	1,161,874.46	790,075	806,758	355,116	8.00	44,390
1998	383,704.26	245,571	250,757	132,947	9.00	14,772
1999	191,341.50	114,805	117,229	74,112	10.00	7,411
2000	296,716.81	166,161	169,670	127,047	11.00	11,550
2001	194,671.31	101,229	103,367	91,304	12.00	7,609
2002	307,573.73	147,635	150,752	156,822	13.00	12,063
2003	266,861.99	117,419	119,898	146,964	14.00	10,497
2004	366,999.55	146,800	149,900	217,100	15.00	14,473
2005	79,725.36	28,701	29,307	50,418	16.00	3,151
2006	179,958.05	57,587	58,803	121,155	17.00	7,127
2007	847,845.86	237,397	242,410	605,436	18.00	33,635
2008	1,181,797.10	283,631	289,620	892,177	19.00	46,957
2009	278,442.30	55,688	56,864	221,578	20.00	11,079
2010	746,136.58	119,382	121,903	624,234	21.00	29,725
2011	626,616.50	75,194	76,782	549,834	22.00	24,992
2012	759,631.53	69,635	71,105	688,527	22.71	30,318
2013	700,000.00	36,169	36,933	663,067	23.71	27,966
2014	139,000.00	1,390	1,419	137,581	24.75	5,559

11,133,293.09 4,802,367 4,900,061 6,233,232 420,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 3.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,674	99,674			
1990	2,097.64	2,094	2,098			
1991	24,694.44	24,593	24,694			
1993	95,944.79	93,086	95,945			
1994	117,928.20	112,739	117,928			
1995	1,135,467.56	1,070,065	1,135,468			
1996	280,092.23	259,645	280,092			
1998	98,401.65	87,853	98,402			
1999	18,450.18	16,107	18,450			
2001	80,747.15	66,552	79,063	1,684	2.77	608
	1,953,497.84	1,832,408	1,951,814	1,684		608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 0.03						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	20,889.57	20,890	20,890			
1996	13,945.83	12,551	12,483	1,463	2.00	732
1997	8,811.95	7,490	7,450	1,362	3.00	454
1998	4,710.24	3,768	3,748	962	4.00	240
2000	2,990.39	2,093	2,081	909	6.00	152
2002	1,118.18	671	667	451	8.00	56
2011	19,084.33	2,863	2,848	16,236	17.00	955
	71,550.49	50,326	50,167	21,383		2,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 3.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1987	7,495.00	7,447	7,495			
1988	6,940.00	6,839	6,940			
1990	14,666.07	14,185	14,666			
1991	94,220.92	90,367	94,221			
1992	7,619.70	7,225	7,620			
1993	11,104.08	10,400	11,104			
1994	66,522.52	61,467	66,523			
1995	144,710.11	131,976	144,710			
1997	53,467.61	47,084	53,022	446	2.31	193
1998	24,237.85	20,942	23,583	655	2.52	260
1999	269,165.77	228,118	256,886	12,280	2.70	4,548
2000	424,416.34	352,350	396,785	27,631	2.86	9,661
2001	15,558.10	12,661	14,258	1,300	2.97	438
2002	21,079.75	16,771	18,886	2,194	3.08	712
2003	585,959.61	453,767	510,990	74,970	3.20	23,428
2011	25,036.41	7,023	7,909	17,127	7.70	2,224
	1,772,199.84	1,468,622	1,635,598	136,602		41,464

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 2.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,914.37	5,914	5,914			
2004	605,683.58	605,684	605,684			
2005	173,475.92	156,128	141,962	31,514	1.00	31,514
2006	162,916.45	130,333	118,508	44,408	2.00	22,204
2012	10,730.00	2,146	1,951	8,779	8.00	1,097
2013	87,000.00	11,238	10,219	76,781	8.71	8,815
2014	13,050.00	326	296	12,754	9.75	1,308
	1,058,770.32	911,769	884,534	174,236		64,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 6.13						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	595,146.10	595,146	595,146			
2000	1,696,857.81	1,583,728	1,566,603	130,255	1.00	130,255
2003	36,568.41	26,817	26,527	10,041	4.00	2,510
2012	19,240.00	2,565	2,537	16,703	13.00	1,285
2013	156,000.00	13,433	13,288	142,712	13.71	10,409
2014	23,400.00	390	386	23,014	14.75	1,560
	2,527,212.32	2,222,079	2,204,487	322,725		146,019

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 5.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	29,903.03	26,533	28,077	1,826	2.41	758
1996	190,641.21	165,057	174,660	15,981	2.79	5,728
1997	45,526.80	38,388	40,621	4,906	3.16	1,553
1998	6,337.07	5,171	5,472	865	3.61	240
1999	101,882.14	79,927	84,577	17,305	4.12	4,200
2000	239,707.61	180,212	190,697	49,011	4.62	10,608
2001	117,197.05	83,644	88,511	28,686	5.21	5,506
2002	106,166.48	71,599	75,765	30,401	5.79	5,251
2011	43,078.99	8,452	8,944	34,135	12.29	2,777
2012	7,030.00	932	986	6,044	13.08	462
2013	57,000.00	4,942	5,229	51,771	13.61	3,804
2014	8,550.00	147	156	8,394	14.28	588
	953,020.38	665,004	703,695	249,325		41,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 4.35						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	66,467.97	66,468	66,468			
2000	18,639.93	17,397	14,107	4,533	1.00	4,533
2001	38,544.89	33,406	27,088	11,457	2.00	5,728
2002	9,171.96	7,338	5,950	3,222	3.00	1,074
2003	7,484.08	5,488	4,450	3,034	4.00	758
2004	11,186.58	7,458	6,048	5,139	5.00	1,028
2005	23,458.02	14,075	11,413	12,045	6.00	2,008
2006	8,228.13	4,388	3,558	4,670	7.00	667
2007	136.82	64	52	85	8.00	11
2008	2,264.03	906	735	1,529	9.00	170
2009	11,311.50	3,770	3,057	8,254	10.00	825
2010	34,328.40	9,154	7,423	26,905	11.00	2,446
2011	27,573.60	5,515	4,472	23,102	12.00	1,925
2012	163,996.98	25,055	20,316	143,681	12.71	11,305
2013	580,000.00	49,944	40,498	539,502	13.71	39,351
2014	408,000.00	6,801	5,515	402,485	14.75	27,287
	1,410,792.89	257,227	221,150	1,189,643		99,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 7.03

EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
303.30	1,008,553.91			
374.40	11.30			
375.34	19,861.23	21,559.47		21,559.47-
375.60	3,588.09	5,700.00		5,700.00-
375.70	18,463.42	254,700.59		254,700.59-
375.71	96,296.18			
376.00	4,144,058.13	1,573,876.24		1,573,876.24-
378.00	352,892.73	53,645.96		53,645.96-
379.10	744.33			
380.00	3,495,249.52	2,252,134.24		2,252,134.24-
381.00	991,493.05	35,238.70-	147,418.76	182,657.46
382.00	162,143.28	21.64		21.64-
383.00	10,574.22	4.47		4.47-
384.00	22,277.51			
385.00	139,139.36	23,383.51		23,383.51-
389.20	393.86			
391.10	49,275.76			
391.11	7,719.57			
391.12	221,526.97			
392.00	17,885.60			
393.00	26,579.00			
394.00	154,128.14			
394.11	4,405.76			
395.00	4,531.09			
397.10	461,390.13			
397.24	24,552.99			
397.50	3,716.99			
398.00	27,148.55			
	11,468,600.67	4,149,787.42	147,418.76	4,002,368.66-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
362.10		3,038,278.56		3,038,278.56-
374.40	2,451.03	300.47		300.47-
374.50		944.00		944.00-
375.34	8,426.70	58,154.56		58,154.56-
375.60		360.62		360.62-
375.70	4,917.10	212,334.93-	30,981.69	243,316.62
376.00	6,094,674.85	957,907.79	1,192.22-	959,100.01-
378.00	316,954.17	37,483.33		37,483.33-
379.10		1,881.54		1,881.54-
380.00	4,301,280.30	1,409,210.77		1,409,210.77-
381.00	688,641.33		31,247.04	31,247.04
382.00	93,240.91	58.86-		58.86
383.00	12,047.13	691.00		691.00-
384.00	12,350.94	4.07		4.07-
385.00	179,661.32	41,470.62		41,470.62-
387.00		2,340.16		2,340.16-
387.40		6,826.99		6,826.99-
391.10	66,224.63			
391.11	9,172.99			
391.12	665,015.13			
392.00			7,859.79	7,859.79
393.00	221.35			
394.00	144,268.92		5,383.50	5,383.50
395.00	1,332.06			
396.00			50,040.21	50,040.21
397.10	242,932.81	23,463.90	21,000.00	2,463.90-
397.24	170,437.89			
398.00	8,014.14			
	13,022,265.70	5,366,924.59	145,320.01	5,221,604.58-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
303.30	996,745.42			
374.20	2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
375.71	30,286.62			
376.10	69,115.43	10,030.73		10,030.73-
376.30	933,938.90	572,748.38		572,748.38-
376.45	5,091,620.52	686,284.30	1,541.00	684,743.30-
378.00	316,954.17	59,829.10		59,829.10-
380.45	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
391.10	66,224.63			
391.11	9,172.99			
391.12	665,015.13			
392.00			7,201.42	7,201.42
393.00	221.35			
394.00	144,268.92			
395.00	1,332.06			
396.00			43,731.96	43,731.96
397.10	242,932.81			
397.24	170,437.89			
398.00	8,014.14			
	14,052,253.69	5,725,389.12	53,233.98	5,672,155.14-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
303.00	67,000.00			
354.00	74,700.00			
362.10		450,000.00		450,000.00-
374.20		29,435.62		29,435.62-
374.40	3,000.00	1,490.16		1,490.16-
374.40	1,602.55			
375.34	19,200.00	28,437.55		28,437.55-
375.34	7,657.06			
375.70	36,500.00	1,460.00	25,915.00	24,455.00
375.70	759.27			
376.00	4,833,900.00	1,793,916.48		1,793,916.48-
376.00	1,621,790.06			
378.00	62,900.00	24,645.87		24,645.87-
378.00	60,323.21			
380.00	1,724,700.00	1,872,703.36		1,872,703.36-
380.00	1,491,614.81			
381.00	48,600.00	180.15-	2,916.00	3,096.15
381.00	336,240.47			
381.10	103,000.00			
382.00	101,800.00			
382.00	27,420.06			
383.00	44,600.00	892.00		892.00-
383.00	3,685.86			
385.00	13,200.00	13,884.81		13,884.81-
385.00	58,666.30			
387.40	18,518.39			
391.10	190,807.43			
391.11	9,223.00			
391.12	200,938.69			
392.00			6,626.56	6,626.56
392.00	26,506.26			
394.00			1,856.65	1,856.65
394.00	185,664.50			
395.00	1,040.42			
397.10		4,894.40	4,894.40	
397.10	163,146.76			
398.00		26,730.04		26,730.04-
398.00	116,217.54			
	11,654,922.64	4,248,310.14	42,208.61	4,206,101.53-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
303.00	1,786,645.40			
354.00	82,700.00			
362.10		300,000.00		300,000.00-
374.40	7,900.00	3,157.00		3,157.00-
375.34	30,800.00	23,858.00		23,858.00-
375.70	19,200.00	760.00	13,490.00	12,730.00
376.00	9,292,000.00	2,551,800.00		2,551,800.00-
378.00	99,400.00	20,636.00		20,636.00-
380.00	3,499,500.00	2,325,900.00		2,325,900.00-
381.00	118,100.00	1,053.00-	6,318.00	7,371.00
381.10	27,200.00			
382.00	191,200.00			
383.00	81,600.00	1,504.00		1,504.00-
385.00	37,300.00	7,480.00		7,480.00-
391.10	437,655.56			
391.11	16,155.00			
391.12	261,306.82			
392.00	14,273.21			
393.00	441.84			
394.00	188,326.67		423.00	423.00
395.00	7,435.69			
397.10	5,914.37	511.56	511.56	
397.24	23,358.31			
398.00	20,916.81	5,612.00		5,612.00-
	16,249,329.68	5,240,165.56	20,742.56	5,219,423.00-
TOTAL	66,447,372.38	24,730,576.83	408,923.92	24,321,652.91-

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response: See Pages 2 through 7 for the comparison of the calculated depreciation reserve vs. book reserve as of May 31, 2013 and as of June 30, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2013

<u>Depreciable Group</u>		<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	Rights-of-Way	1,255	1,931
351	Compressor Station Structures	472,357	638,702
	Wells		
352.01	Construction	521,700	799,118
352.02	Equipment	127,867	168,680
	<i>Total Account 352</i>	<u>649,567</u>	<u>967,798</u>
352.1	Storage Leaseholds and Rights	136,645	204,329
353	Lines	277,904	405,288
354	Compressor Station Equipment	390,000	486,445
355	Measuring and Regulating Equipment	88,988	123,010
	<i>Total Underground Storage Plant</i>	<u>2,016,716</u>	<u>2,827,503</u>
DISTRIBUTION PLANT			
	Land and Land Rights		
374.4	Land Rights	612,196	608,216
374.5	Rights-of-Way	1,441,889	1,448,649
	<i>Total Account 374</i>	<u>2,054,085</u>	<u>2,056,865</u>
	Structures and Improvements		
375.34	Measuring and Regulating	817,985	735,027
375.6	Industrial Meas and Reg	60,386	68,630
375.7	Other Distribution System		
	Distribution System Structures	1,754,448	1,685,828
	Other Buildings	274,858	281,066
	<i>Total Account 375.7</i>	<u>2,029,306</u>	<u>1,966,894</u>
375.8	Communications Structures	4,467	5,298
	<i>Total Account 375</i>	<u>2,912,144</u>	<u>2,775,849</u>
376	Mains		
	Cast Iron	407,878	368,929
	Bare Steel	55,434,671	49,849,779
	Other	122,597,103	109,830,409
	<i>Total Account 376</i>	<u>178,439,652</u>	<u>160,049,117</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2013

	Depreciable Group (1)	Calculated Accrued Depreciation (2) \$	Book Reserve (3) \$
378	Meas and Reg Equipment - General	5,480,384	5,935,094
379.1	Meas and Reg Equipment - City Gate	99,927	88,330
380	Services		
	Bare Steel	718,344	800,717
	Other	86,551,495	94,620,119
	<i>Total Account 380</i>	87,269,839	95,420,836
381	Meters	13,979,343	14,250,487
381.1	Meters - AMI	3,531,307	2,513,211
382	Meter Installations	9,187,411	9,897,118
383	House Regulators	2,332,224	2,668,228
384	House Regulator Installations	2,360,924	2,706,811
385	Industrial Meas and Reg Equipment - Other than Meters	3,037,980	2,962,201
	Other Equipment		
387	General	66,768	54,446
387.4	Customer Information Services	497,290	484,057
	<i>Total Account 387</i>	564,058	538,503
	<i>Total Distribution Plant</i>	311,249,278	301,862,650
GENERAL PLANT			
390.1	Structures and Improvements - Communications	35,222	46,085
	Office Furniture and Equipment		
391.1	Furniture	2,193,894	2,268,911
391.11	Equipment	19,980	19,977
391.12	Information Systems	1,065,696	1,087,296
	<i>Total Account 391</i>	3,279,570	3,376,184
392	Transportation Equipment - Trailers	133,134	126,367
393	Stores Equipment	13,153	15,095
	Tools, Shop and Garage Equipment		
394	Equipment	4,507,577	4,666,624
394.12	CNG Facilities	1,800,040	1,950,337
	<i>Total Account 394</i>	6,307,617	6,616,961
395	Laboratory Equipment	53,855	52,880
396	Power Operated Equipment	1,429,198	1,604,557

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2013

<u>Depreciable Group</u>		<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)		(2)	(3)
		\$	\$
Communication Equipment			
397.1	Telephone	801,278	793,897
397.24	Radio	2,062,222	2,026,206
397.5	Telemetry	625,900	651,396
<i>Total Account 397</i>		<u>3,489,400</u>	<u>3,471,499</u>
398	Miscellaneous Equipment	<u>194,306</u>	<u>167,533</u>
<i>Total General Plant</i>		<u>14,935,455</u>	<u>15,477,161</u>
Subtotal Depreciable Plant		328,201,449	320,167,314
AMORTIZABLE PLANT			
303	Intangible plant	3,687,007	3,687,007
305	Structures and Improvements	(1,658)	(1,658)
362	Gas Holders	(582)	(582)
362.1	Environmental Remediation	(1,985,287)	(1,985,287)
374.2	Land, Other Distribution Systems	(30,198)	(30,198)
375.71	Structures and Improvements - leased	708,470	708,470
389.2	Land and Land Rights - Land Rights	<u>39</u>	<u>39</u>
Subtotal Amortizable Plant		<u>2,377,791</u>	<u>2,377,791</u>
<i>Total Gas Plant</i>		<u><u>330,579,240</u></u>	<u><u>322,545,105</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2014

<u>Depreciable Group</u>		<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	Rights-of-Way	1,288	1,931
351	Compressor Station Structures	525,849	686,130
	Wells		
352.01	Construction	535,274	799,118
352.02	Equipment	129,710	168,680
	<i>Total Account 352</i>	<u>664,984</u>	<u>967,798</u>
352.1	Storage Leaseholds and Rights	140,082	204,463
353	Lines	283,398	405,288
354	Compressor Station Equipment	451,280	494,692
355	Measuring and Regulating Equipment	<u>90,658</u>	<u>123,010</u>
	<i>Total Underground Storage Plant</i>	<u>2,157,539</u>	<u>2,883,312</u>
DISTRIBUTION PLANT			
	Land and Land Rights		
374.4	Land Rights	643,057	635,354
374.5	Rights-of-Way	<u>1,484,472</u>	<u>1,496,325</u>
	<i>Total Account 374</i>	<u>2,127,529</u>	<u>2,131,679</u>
	Structures and Improvements		
375.34	Measuring and Regulating	870,912	789,197
375.6	Industrial Meas and Reg	61,262	71,206
375.7	Other Distribution System		
	Distribution System Structures	1,900,148	1,827,550
	Other Buildings	<u>329,524</u>	<u>316,356</u>
	<i>Total Account 375.7</i>	<u>2,229,672</u>	<u>2,143,906</u>
375.8	Communications Structures	<u>4,809</u>	<u>5,681</u>
	<i>Total Account 375</i>	<u>3,166,655</u>	<u>3,009,990</u>
376	Mains		
	Cast Iron	13,541	12,008
	Bare Steel	51,684,719	45,832,982
	Other	<u>137,054,374</u>	<u>121,537,096</u>
	<i>Total Account 376</i>	<u>188,752,634</u>	<u>167,382,086</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2014

	Depreciable Group (1)	Calculated Accrued Depreciation (2) \$	Book Reserve (3) \$
378	Meas and Reg Equipment - General	5,908,693	6,462,289
379.1	Meas and Reg Equipment - City Gate	103,154	94,719
380	Services		
	Bare Steel	584,795	627,989
	Other	94,122,420	101,074,466
	<i>Total Account 380</i>	94,707,215	101,702,455
381	Meters	14,628,234	14,998,136
381.1	Meters - AMI	5,303,146	4,440,562
382	Meter Installations	9,783,864	10,435,222
383	House Regulators	2,578,625	2,868,259
384	House Regulator Installations	2,449,403	2,788,621
385	Industrial Meas and Reg Equipment - Other than Meters	3,203,679	3,226,320
	Other Equipment		
387	General	70,625	73,950
387.4	Customer Information Services	541,794	545,616
	<i>Total Account 387</i>	612,419	619,566
	<i>Total Distribution Plant</i>	333,325,250	320,159,904
GENERAL PLANT			
390.1	Structures and Improvements - Communications	35,962	46,349
	Office Furniture and Equipment		
391.1	Furniture	1,883,536	1,915,303
391.11	Equipment	6,695	5,395
391.12	Information Systems	1,324,855	1,233,094
	<i>Total Account 391</i>	3,215,086	3,153,792
392	Transportation Equipment - Trailers	131,997	123,644
393	Stores Equipment	13,616	15,093
	Tools, Shop and Garage Equipment		
394	Equipment	4,802,367	4,900,061
394.12	CNG Facilities	1,832,408	1,951,814
	<i>Total Account 394</i>	6,634,775	6,851,875
395	Laboratory Equipment	50,326	50,167
396	Power Operated Equipment	1,468,622	1,635,598

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2014

Depreciable Group		Calculated Accrued Depreciation	Book Reserve
(1)		(2)	(3)
		\$	\$
Communication Equipment			
397.1	Telephone	911,769	884,534
397.24	Radio	2,222,079	2,204,487
397.5	Telemetry	665,004	703,695
<i>Total Account 397</i>		<u>3,798,852</u>	<u>3,792,716</u>
398	Miscellaneous Equipment	<u>257,227</u>	<u>221,150</u>
<i>Total General Plant</i>		<u>15,606,463</u>	<u>15,890,384</u>
Subtotal Depreciable Plant		351,089,252	338,933,600
AMORTIZABLE PLANT			
303	Intangible plant	3,634,342	3,634,342
305	Structures and Improvements	(1,658)	(1,658)
362	Gas Holders	(582)	(582)
362.1	Environmental Remediation	(1,550,475)	(1,550,475)
374.2	Land, Other Distribution Systems	(24,311)	(24,311)
375.71	Structures and Improvements - leased	971,923	971,923
389.2	Land and Land Rights - Land Rights	<u>39</u>	<u>39</u>
Subtotal Amortizable Plant		3,029,278	3,029,278
<i>Total Gas Plant</i>		<u><u>354,118,530</u></u>	<u><u>341,962,878</u></u>

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

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
- (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to Pages III-4 through III-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No.1, Attachment A.

Please refer to Pages 3 through 5 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 9, Schedule No. 1, Attachment B.
- b. Please refer to Pages 2 through 7 of this response.
- b. (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109, Schedule No.1, Attachment A.

The estimated survivor curves used in this filing are equivalent to those used in the most recent Service Life Study, filed as of August 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
		CURVE	at	Reserve	Book	Annual Accrual		Remaining
(1)		(2)	May 31, 2013	(4)	Accruals	Amount	Rate	Life
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	SQUARE *	1,932	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5 *	1,551,764	638,702	913,062	43,584	2.81	20.9
Wells								
352.01	Construction	SQUARE *	799,134	799,118	16	1	-	16.0
352.02	Equipment	45-S2.5 *	168,680	168,680	0	0	-	-
Total Account 352			967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	SQUARE *	206,941	204,329	2,612	118	0.06	22.1
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	1,779,673	486,445	1,293,228	65,472	3.68	19.8
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
Total Underground Storage Plant			5,036,421	2,827,503	2,208,919	109,175	2.17	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	2,026,089	608,216	1,417,873	33,887	1.67	41.8
374.5	Rights-of-Way	75-S4	3,233,039	1,448,649	1,784,390	43,464	1.34	41.1
Total Account 374			5,259,127	2,056,865	3,202,263	77,351	1.47	
Structures and Improvements								
375.34	Measuring and Regulating	60-R1.5	3,244,705	735,027	2,509,678	73,167	2.25	34.3
375.6	Industrial Meas and Reg	50-R1.5	87,692	68,630	19,062	1,121	1.28	17.0
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,685,828	1,656,321	161,279	4.83	10.3
	Other Buildings	33-S1	1,470,447	281,066	1,189,381	53,467	3.64	22.2
Total Account 375.70			4,812,596	1,966,894	2,845,702	214,746	4.46	13.3
375.8	Communication Structures		16,515	5,298	11,217	349	2.11	32.1
Total Account 375			8,161,509	2,775,849	5,385,659	289,383	3.55	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

Depreciable Group (1)	SURVIVOR CURVE (2)	Original Cost at May 31, 2013 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
					Amount (6)	Rate (7)=(6)/(3)	
376 Mains							
Cast Iron	72-R1.5 *	480,780	368,929	111,851	10,953	2.28	10.2
Bare Steel	72-R1.5 *	70,256,375	49,849,779	20,406,596	1,766,169	2.51	11.6
Other	72-R1.5	735,016,563	109,830,409	625,186,154	14,194,810	1.93	44.0
<i>Total Account 376</i>		805,753,718	160,049,117	645,704,601	15,971,932	1.98	
378 Meas and Reg Equipment - General	45-R0.5	18,767,809	5,935,094	12,832,715	538,821	2.87	23.8
379.1 Meas and Reg Equipment - City Gate	35-S2.5	153,794	88,330	65,464	5,321	3.46	12.3
380 Services							
Bare Steel	50-R0.5 *	897,569	800,717	96,852	9,992	1.11	9.7
Other	50-R0.5	330,578,302	94,620,119	235,958,183	8,866,254	2.68	26.6
<i>Total Account 380</i>		331,475,871	95,420,836	236,055,035	8,876,246	2.68	
381 Meters	43-S1.5	32,946,096	14,250,487	18,695,609	807,519	2.45	23.2
381.1 Meters - AMR	15-S2.5	22,712,113	2,513,211	20,198,902	1,772,766	7.81	11.4
382 Meter Installations	55-R2.5	33,276,512	9,897,118	23,379,394	656,476	1.97	35.6
383 House Regulators	40-S2	9,847,117	2,668,228	7,178,889	254,168	2.58	28.2
384 House Regulator Installations	35-S3	3,864,772	2,706,811	1,157,961	74,341	1.92	15.6
385 Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,420,933	2,962,201	3,458,732	241,790	3.77	14.3
Other Equipment							
387 General	30-R0.5	139,696	54,446	85,250	9,291	6.65	9.2
387.4 Customer Information Services	25-R2.5	1,216,067	484,057	732,010	52,715	4.33	13.9
<i>Total Account 387</i>		1,355,763	538,503	817,260	62,006	4.57	
<i>Total Distribution Plant</i>		1,279,995,135	301,862,650	978,132,484	29,628,120	2.31	
GENERAL PLANT							
390.1 Structures and Improvements - Communications	40-R2.5	49,821	46,085	3,736	239	0.48	15.6
Office Furniture and Equipment							
391.1 Furniture	20-SQ	2,753,408	2,268,911	484,497	88,110	3.20	5.5
391.11 Equipment	15-SQ	53,582	19,977	33,605	2,588	4.83	13.0
391.12 Information Systems	5-SQ	2,603,567	1,087,296	1,516,271	463,468	17.80	3.3
<i>Total Account 391</i>		5,410,557	3,376,184	2,034,373	554,166	10.24	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2013

	Depreciable Group	SURVIVOR CURVE	Original Cost at May 31, 2013	Book Reserve	Future Book Accruals	Calculated Annual Accrual		Composite Remaining Life
	(1)	(2)	(3)	(4)	(5)	Amount (6)	Rate (7)=(6)/(3)	(8)=(5)/(6)
392	Transportation Equipment - Trailers	15-SQ	195,040	126,367	68,673	14,574	7.47	4.7
393	Stores Equipment	20-SQ	17,116	15,095	2,021	409	2.39	4.9
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	10,617,620	4,666,624	5,950,996	390,787	3.68	15.2
394.12	CNG Facilities	12-S1.5	1,953,498	1,950,337	3,161	1,020	0.05	3.1
	Total Account 394		12,571,118	6,616,961	5,954,157	391,807	3.12	
395	Laboratory Equipment	20-SQ	78,986	52,880	26,106	4,200	5.32	6.2
396	Power Operated Equipment	12-L3	1,772,200	1,604,557	167,643	48,320	2.73	3.5
	Communication Equipment							
397.1	Telephone	10-SQ	976,525	793,897	182,628	102,960	10.54	1.8
397.24	Radio	15-SQ	2,392,491	2,026,206	366,285	180,065	7.53	2.0
397.5	Telemetry	17-R3	895,260	651,396	243,864	42,954	4.80	5.7
	Total Account 397		4,264,276	3,471,499	792,777	325,979	7.64	
398	Miscellaneous Equipment	15-SQ	699,710	167,533	532,177	59,702	8.53	8.9
	Total General Plant		25,058,824	15,477,161	9,581,663	1,399,396	5.58	
	Subtotal Depreciable Plant		1,310,090,379	320,167,314	989,923,066	31,136,691	2.38	
AMORTIZABLE PLANT								
303	Intangible plant		11,294,358	3,687,007	7,607,351	1,475,020	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(1,985,287)				
374.2	Land, Other Distribution Systems		480,964	(30,198)				
375.71	Structures and Improvements - leased		1,057,435	708,470	348,965	296,901	**	
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortizable Plant		12,832,757	2,377,791	7,956,316	1,771,921		
NONDEPRECIABLE PLANT								
	Total Gas Plant		1,323,095,550	322,545,105	997,879,382	32,908,612		

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

** Accrual rate based on individual asset amortization.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
(1)		CURVE	at	Reserve	Book	Annual	Rate	Remaining
		(2)	June 30, 2014	(4)	Accruals	Amount	(7)=(6)/(3)	Life
			(3)	(4)	(5)	(6)		(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	Rights-of-Way	SQUARE *	1,932	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5 *	1,551,764	686,130	865,634	43,276	2.79	20.0
Wells								
352.01	Construction	SQUARE *	799,134	799,118	16	1	-	16.0
352.02	Equipment	45-S2.5 *	168,680	168,680	0	0	-	-
	Total Account 352		967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	SQUARE *	206,941	204,463	2,478	118	0.06	21.0
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	2,796,973	494,692	2,302,281	120,473	4.31	19.1
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
	Total Underground Storage Plant		6,053,721	2,883,312	3,170,410	163,868	2.71	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	2,121,189	635,354	1,485,835	35,574	1.68	41.8
374.5	Rights-of-Way	75-S4	3,233,039	1,496,325	1,736,714	43,016	1.33	40.4
	Total Account 374		5,354,227	2,131,679	3,222,549	78,590	1.47	
Structures and Improvements								
375.34	Measuring and Regulating	60-R1.5	3,621,905	789,197	2,832,708	81,608	2.25	34.7
375.6	Industrial Meas and Reg	50-R1.5	87,692	71,206	16,486	973	1.11	16.9
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,827,550	1,514,599	98,570	2.95	15.4
	Other Buildings	33-S1	1,705,247	316,356	1,388,891	63,110	3.70	22.0
	Total Account 375.70		5,047,396	2,143,906	2,903,490	161,680	3.20	18.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
		CURVE	at	Reserve	Book	Annual Accrual		Remaining
(1)		(2)	June 30, 2014	(4)	Accruals	Amount	Rate	Life
		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
375.8	Communication Structures		16,515	5,681	10,834	342	2.07	31.7
	Total Account 375		8,773,509	3,009,990	5,763,518	244,603	2.79	
376	Mains							
	Cast Iron	72-R1.5 *	16,180	12,008	4,172	409	2.53	10.20
	Bare Steel	72-R1.5 *	64,216,575	45,832,982	18,383,593	1,727,810	2.69	10.6
	Other	72-R1.5	856,074,963	121,537,096	734,537,867	16,637,150	1.94	44.2
	Total Account 376		920,307,718	167,382,086	752,925,632	18,365,369	2.00	
378	Meas and Reg Equipment - General	45-R0.5	19,993,409	6,462,289	13,531,120	563,717	2.82	24.0
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,794	94,719	59,075	5,023	3.27	11.8
380	Services							
	Bare Steel	50-R0.5 *	722,594	627,989	94,605	10,387	1.44	9.10
	Other	50-R0.5	373,900,777	101,074,466	272,826,311	10,300,529	2.75	26.5
	Total Account 380		374,623,371	101,702,455	272,920,916	10,310,916	2.75	
381	Meters	43-S1.5	34,397,996	14,998,136	19,399,860	835,931	2.43	23.2
381.1	Meters - AMR	15-S2.5	23,046,913	4,440,562	18,606,351	1,778,260	7.72	10.5
382	Meter Installations	55-R2.5	35,630,312	10,435,222	25,195,090	707,167	1.98	35.6
383	House Regulators	40-S2	10,850,517	2,868,259	7,982,258	284,993	2.63	28.0
384	House Regulator Installations	35-S3	3,864,772	2,788,621	1,076,151	72,465	1.88	14.9
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,877,633	3,226,320	3,651,313	249,740	3.63	14.6
	Other Equipment							
387	General	30-R0.5	139,696	73,950	65,746	4,212	3.02	15.6
387.4	Customer Information Services	25-R2.5	1,216,067	545,616	670,451	49,407	4.06	13.6
	Total Account 387		1,355,763	619,566	736,197	53,619	3.95	
	Total Distribution Plant		1,445,229,935	320,159,904	1,125,070,030	33,550,393	2.32	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821	46,349	3,472	229	0.46	15.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,316,353	1,915,303	401,050	85,340	3.68	4.7
391.11	Equipment	15-SQ	38,327	5,395	32,932	2,662	6.95	12.4
391.12	Information Systems	5-SQ	2,395,760	1,233,094	1,162,666	522,902	21.83	2.2
	Total Account 391		4,750,440	3,153,792	1,596,648	610,904	12.86	

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JUNE 30, 2014

Depreciable Group (1)	SURVIVOR CURVE (2)	Original Cost at June 30, 2014 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual		Composite Remaining Life (8)=(5)/(6)
					Amount (6)	Rate (7)=(6)/(3)	
392 Transportation Equipment - Trailers	15-SQ	180,766	123,644	57,122	14,658	8.11	3.9
393 Stores Equipment	20-SQ	16,675	15,093	1,582	400	2.40	4.0
Tools, Shop and Garage Equipment							
394 Equipment	25-SQ	11,133,293	4,900,061	6,233,232	420,908	3.78	14.8
394.12 CNG Facilities	12-S1.5	1,953,498	1,951,814	1,684	608	0.03	2.8
Total Account 394		13,086,791	6,851,875	6,234,916	421,516	3.22	
395 Laboratory Equipment	20-SQ	71,550	50,167	21,383	2,589	3.62	8.3
396 Power Operated Equipment	12-L3	1,772,200	1,635,598	136,602	41,464	2.34	3.3
Communication Equipment							
397.1 Telephone	10-SQ	1,058,770	884,534	174,236	64,938	6.13	2.7
397.24 Radio	15-SQ	2,527,212	2,204,487	322,725	146,019	5.78	2.2
397.5 Telemetering	17-R3	953,020	703,695	249,325	41,475	4.35	6.0
Total Account 397		4,539,003	3,792,716	746,286	252,432	5.56	
398 Miscellaneous Equipment	15-SQ	1,410,793	221,150	1,189,643	99,116	7.03	12.0
Total General Plant		25,878,039	15,890,384	9,987,654	1,443,308	5.58	
Subtotal Depreciable Plant		1,477,161,695	338,933,600	1,138,228,094	35,157,569	2.38	
AMORTIZABLE PLANT							
303 Intangible plant		14,871,416	3,634,442	10,199,552	1,756,935	**	
305 Structures and Improvements			(1,658)				
362 Gas Holders			(582)				
362.1 Environmental Remediation			(1,550,475)				
374.2 Land, Other Distribution Systems		480,964	(24,311)				
375.71 Structures and Improvements - leased		1,057,435	971,923	85,512	182,501	**	
389.2 Land and Land Rights - Land Rights			39				
Subtotal Amortizable Plant		16,409,815	3,029,378	10,285,064	1,939,436		
NONDEPRECIABLE PLANT							
		172,413					
Total Gas Plant		1,493,743,923	341,962,878	1,148,513,158	37,097,005		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: Please refer to Pages III-145 through III-147 of Columbia's Future Test Year depreciation study included in Exhibit No.109, Schedule No.1, Attachment A.

Please refer to Pages 13-16 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No.109, Schedule No.1, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to Pages III-214 through III-217 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No.1, Attachment A.

Please refer to Pages 83 through 87 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No.1, Attachment B.