

Columbia Gas of Pennsylvania, Inc.
2012 General Rate Case
Docket No. R-2012-2321748
Standard Filing Requirements
Exhibits 5-12
Volume 3 of 9

2-13-13
Hbg *PH*

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED MAY 31, 2012

	\$
Annual Depreciation Accruals related to Gas Plant in Service at May 31, 2012	28,335,103
Plus: 5 Year Amortization of Negative Net Salvage at May 31, 2012	<u>4,409,745</u>
Total	<u><u>32,744,848</u></u>

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. 6, 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, 2012

Line No.	Description	Per Books Twelve Months Ended	Adjustments	Normalized Twelve Months Ended
		May. 31 2012		May. 31 2012
		\$	\$	\$
1	FICA	1,799,731	208,216	2,007,947
2	Federal Unemployment	45,196	0	45,196
3	State Unemployment	161,920	0	161,920
4	Property Tax	487,532	154,610	642,142
5	Capital Stock	840,315	(295,894)	544,421
6	License and Franchise	6,251	0	6,251
7	Sales and Use	614,394	0	614,394
8	Other	32,056	0	32,056
9	Total Taxes Other Than Income Taxes	<u>3,987,395</u>	<u>66,931</u>	<u>4,054,326</u>

Witness: Panpilas Fischer

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Normalized Twelve Months Ended May 31, 2012

<u>Line No.</u>	<u>Description</u>	<u>Taxable for Social Security</u> Sept. 30 2011 \$	<u>Taxable for Medicare</u> (2) \$	<u>Total</u> (3) \$	<u>Reference</u> (4)
1	Total Annualized Payroll (Ln. 1, Col. 2 times Ln. 2, Col 1)	31,934,249	32,198,275		Exh 4, Sch 2, Pg 2, Ln 5
2	Percent of Total Taxable	99.18%	100.00%		
3	Tax Rates	6.20%	1.45%		
4	Payroll Adjustment [1] (Col 1 = Ln. 4, Col. 3 times Ln. 2, Col 1)	2,717,513	2,739,981	2,739,981	Exh 4, Sch 1, Lns 1 & 2
5	Payroll Tax Change (line 3 * line 4)	<u>168,486</u>	<u>39,730</u>	<u>208,216</u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Twelve Months Ended May 31, 2012

<u>Line No.</u>	<u>Description</u>		<u>Annualized May. 31, 2012 \$</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	<u>0.0209025</u>	
5	Annualized WV Property Tax on Stored Gas		<u>460,728</u>
6	Total Property Tax Expense - Annualized		642,142
7	Property Tax Expense - Per Books		<u>487,532</u>
8	Total Property Tax Adjustment		<u><u>154,610</u></u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Capital Stock Tax
Twelve Months Ended May 31, 2012

<u>Line No.</u>	<u>Description</u>	<u>Annualized May. 31, 2012 \$</u>
1	Capital Stock Value - Per 2010 Return	299,297,782
2	Allocating Percentage - Per 2010 Return	<u>0.962431</u>
3	Capital Stock Taxable Value - Per 2010 Return	288,053,464
4	2012 Capital Stock Tax Rate	<u>0.00189</u>
5	Annualized Capital Stock Tax	<u>544,421</u>
6	Capital Stock Tax Expense - Per Books	<u>840,315</u>
7	Total Capital Stock Tax Adjustment	<u><u>(295,894)</u></u>

Exhibit No. 6
Schedule No. 3
Page 1 of 16
Witness: Panpilas Fischer

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 pages 2 through 16 for a copy of the latest capital stock tax report and latest approved capital stock tax settlement.

1010010137

**RCT-101 PAGE 1 OF 6
PA CORPORATE TAX REPORT 2010**

DEPARTMENT USE ONLY

A A=1120 B=1120S C=1120C D=1120F E=1120H F=1065 G=1040 H=Other

STEP A

Tax Year Beginning XX 01012010
Tax Year Ending XX 12312010

STEP B

Regulated Inv. Co. XX N First Report XX N
52-53 Week Filer XX N KOZ/EIP/SDA Credit XX N
Address Change XX N File Period Change XX N
Change Fed Group XX N

STEP C

Corp Tax Account ID XX 8480777
Federal EIN XX 251100252
Business Activity Code XX 221210
Corporation Name XX COLUMBIA GAS OF PENNSYLVANIA, INC.
Address Line 1 XX 200 CIVIC CENTER DRIVE
Address Line 2 XX
City XX COLUMBUS
State XX OH
ZIP XX 43215

USE WHOLE DOLLARS ONLY

STEP D

	A. Tax Liability from Tax Report	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	Calculation: A minus B minus C	STEP E: Payment Make check for this amount payable to "PA Dept of Revenue"
CS/FF	832475	1516769	0	-684294	0
LOANS	0	0	0	0	0
CNI	0	1725000	0	-1725000	0
TOTAL	832475	3241769	0	-2409294	0

Made payment electronically N

STEP F: Transfer/Refund Method
Choose one of the following options:

B A = Transfer available credit B = Refund available credit

STEP G: Corporate Officer
(Sign affirmation below)

NAME BRUCE SEDLOCK
PHONE 6144604641
E-MAIL BSEDLOCK@NISOURCE.COM

FORM 1120
BARCODE 0000

I affirm under penalties prescribed by law this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Corporate Officer Signature/Date

Bruce M. Sedlock

October 11, 2011

1010010237

ACCOUNT ID 8480777
TAX YEAR END 12312010 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 2 OF 6 PA CORPORATE TAX REPORT 2010

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	01012006	12312006	22388342	Investment in LLC	XX	N
YEAR 2	01012007	12312007	26305226	Holding Company	XX	N
YEAR 3	01012008	12312008	29505438	Family Farm	XX	N
YEAR 4	01012009	12312009	33709272			
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	01012010	12312010	49191510			

USE WHOLE DOLLARS ONLY

2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 5 years total)	2	161099788
3. DIVISOR (in years and in part years rounded to three decimal places) See instructions.	3	5.000
4. Divide Line 2 by Line 3.	4	32219958
5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0".	5	32219958
6. Divide Line 5 by 0.095.	6	339157453
7. Shareholders' equity at the END of the current period	7	346344148
8. Shareholders' equity at the BEGINNING of the current period	8	327546963
9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7.	9	346344148
10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0".	10	346344148
11. Multiply Line 10 by 0.75.	11	259758111
12. Add Lines 6 and 11.	12	598915564
13. Divide Line 12 by 2.	13	299457782
14. \$160,000 valuation deduction	14	-160000
15. CAPITAL STOCK VALUE - Line 13 less Line 14, but not less than "0". If 100% taxable, enter Line 15 on Line 17.	15	299297782
16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5)	16	0.962431
17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0".	17	288053464
18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by 0.00289.	18	832475

Total Beginning of
Taxable Year Assets 1156146126

Total End of Taxable
Year Assets 1198806775

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ACCOUNT ID 8480777
TAX YEAR END 12312010 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 3 OF 6 PA CORPORATE TAX REPORT 2010

SECTION B: Bonus Depreciation

1. Current year fed. deprec. of 168k prop.	1	11410148
2. Current year adj. for disp. of 168k prop.	2	340691
3. Other adjustments (Attach schedule C-3 if claiming bonus depreciation.)	3	0

Business Trust	XX	N
Solicitation Only	XX	N
Single-Member LLC	XX	N
Multi-Member LLC	XX	N
PA-S Corporation	XX	N
Taxable Built-in Gains	XX	N

USE WHOLE DOLLARS ONLY

SECTION C: CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate company basis	1	-11347405
2. DEDUCTIONS:		
A. Corporate dividends received (from Schedule C-2, Line 6)	2A	0
B. Interest on U.S. securities (GROSS INT less EXPENSES)	2B	0
C. Curr. yr. addtl. PA deprec. plus adjust. for sale (attached Schedule C-3)	2C	1573867
D. Other (attached schedule) See instructions.	2D	0
TOTAL DEDUCTIONS - Sum of A through D	2	1573867
3. ADDITIONS:		
A. Taxes imposed on or measured by net income (attached schedule)	3A	-31591
B. Tax preference items (attached copy of Federal Form 4626)	3B	0
C. Employment incentive payment credit adjustment (attached Schedule W)	3C	0
D. Current year bonus depreciation (attached Schedule C-3)	3D	8532738
E. Other (attached schedule) See instructions.	3E	0
TOTAL ADDITIONS - Sum of A through E	3	8501147
4. Income or loss with Pennsylvania adjustments (Line 1 - Line 2 + Line 3)	4	-4420125
5. Total nonbusiness income or loss	5	0
6. Income or loss to be apportioned (Line 4 - Line 5)	6	-4420125
7. Apportionment proportion (from Schedule C-1 Line 5)	7	0.924635
8. Income or loss apportioned to PA (Line 6 x Line 7)	8	-4087002
9. Nonbusiness income or loss allocated to PA	9	0
10. Taxable income or loss after apportionment (Line 6 + Line 9)	10	-4087002
11. Total net operating loss deduction (from RCT-103)	11	0
12. PA taxable income or loss (Line 10 - Line 11)	12	0
13. Corporate net income tax (Line 12 x 0.0999)	13	0

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ACCOUNT ID 8480777
TAX YEAR END 12312010 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 4 OF 6 PA CORPORATE TAX REPORT 2010

SECTION D: LOANS TAX

1. Foreign Corporations Only. Did this corporation have a fiscal officer resident in Pennsylvania? XX N
2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? XX N
3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? XX N

List outstanding indebtedness. Attach separate schedule if additional space is required.

Interest Amount	Interest Rate	Taxable Value	Taxable		
0	00.0000	0	Indebtedness	XX	0
0	00.0000	0			
0	00.0000	0	Loans Tax	XX	0

SCHEDULE A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax (Include Form RCT-102, RCT-105 or RCT-108.)

Three Factor			Single Factor				
Property-PA	1A	0	1C	0.000000	Numerator	4A	1133239938
Property-Total	1B	0			Denominator	4B	1177476451
Payroll-PA	2A	0	2C	0.000000			
Payroll-Total	2B	0					
Sales-PA	3A	0	3C	0.000000	Apportionment	5	0.962431
Sales-Total	3B	0			Proportion		

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-108.)

Three Factor			Single Factor				
Property-PA	1A	1003385859	1C	04.788870	Numerator	4A	0
Property-Total	1B	1047622372			Denominator	4B	0
Payroll-PA	2A	35864691	2C	05.000000			
Payroll-Total	2B	35864691					
Sales-PA	3A	515002803	3C	82.674630	Apportionment	5	0.924635
Sales-Total	3B	560634445			Proportion		

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ACCOUNT ID 8480777
TAX YEAR END 12312010 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 5 OF 6 PA CORPORATE TAX REPORT 2010

SECTION E: CORPORATE STATUS CHANGES

Out of Existence XX N Out of Existence/
Withdrawal Date XX
(Final Report) Date of Distribution of XX
PA Assets* OR No Assets XX
to Distribute

PA Corporations: Report date business activity ceased and date assets were distributed.

Foreign (Non-PA) Corporations: Report date business activity in PA ceased and date PA assets were distributed.

*Schedule of Disposition of Assets MUST be completed and filed with the PA Corporate Tax Report.

Has the corporation sold or transferred in bulk 51 percent or more of any of the following classes of assets? XX N
Any stock of goods, wares, merchandise of any kind, fixtures, machinery, equipment, buildings or real estate. If so,
please provide the name and address of the purchaser. (Attach separate schedule if additional space is required.)

Purchaser Name XX
Address Line 1 XX
Address Line 2 XX
City XX
State XX
ZIP XX

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA PUBLIC UTILITY - NATURAL GAS DISTRIBUTION
Describe corporate activity outside PA STORAGE OF NATURAL GAS
Other states in which taxpayer has activity KENTUCKY, NEW YORK, OHIO, WEST VIRGINIA

State of Incorporation XX PA Incorporation Date XX 06231960

1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX Y
2. Does this corporation own all or a majority of stock in other corporations? If yes, complete Schedule X. XX N
3. Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX N
4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change
have not been filed in PA? XX N
If yes: First Period End Date: XX Last Period End Date: XX

Accounting Method - Federal Tax Return

A A = Accrual C = Cash O = Other

Other

Accounting Method - Financial Statements

C A = Accrual C = Cash O = Other

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ACCOUNT ID 8480777
TAX YEAR END 12312010 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 6 OF 6 PA CORPORATE TAX REPORT 2010
SCHEDULE OF REAL PROPERTY IN PA (Attach separate schedule if additional space is required.)

O = Own

R = Rent

Street Address

City

County

KOZ/KOEZ

XX TOO NUMEROUS TO DETAIL
XX
XX
XX

CORPORATE OFFICERS

SSN

Last Name

First Name

MI

(See Instructions)

President/Managing Partner	XX	FOX	MADELYN	C
Vice President	XX	VEURINK	JON	D
Secretary	XX	POTTORFF	GARY	W
Treasurer/Tax Manager	XX	VAJDA	DAVID	J

**TAX PREPARER'S
NAME AND ADDRESS**

Mail to Preparer	XX	N
Federal EIN or SSN	XX	
Firm Name	XX	
Address Line 1	XX	
Address Line 2	XX	
City	XX	
State	XX	
ZIP	XX	

I affirm under penalties prescribed by law, this report (including any accompanying schedules and statements) has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature/Date

NAME
PHONE
E-MAIL
FEDERAL
PTIN

1010010637

F 10/14/10

1010010637

RCT-103 (08-10) NET OPERATING LOSS SCHEDULE (File with Form RCT-101.)

Tax Year Ending **12312010** Corp Tax Account ID **8480777**
Corporation Name **COLUMBIA GAS OF PENNSYLVANIA, INC.**

Part A Tax Periods Beginning on or after Jan. 1, 2010.

1. Taxable income from RCT-101, Section C, Line 10 0
2. Total net operating loss carryforward to current period (Total, Column 3 below) 143931318
3. Line 1 multiplied by 20 percent (0.20) 0
If line 3 is 3,000,000 or less, enter the lesser of Line 1 or Line 2 on Line 4, not to exceed 3,000,000. If line 3 exceeds 3,000,000, enter the lesser of Line 2 or Line 3 on Line 4.
4. Net operating loss deduction allowed for current tax period 0

Part B	(1) Tax Period Beginning	(2) Tax Period Ending	(3) Net Loss Carryforward to Current Period	(4) Amount Deducted (Current Period)	(5) Net Loss Carryforward to Next Period
1					
2					
3					
4					
5					
6					
7					
8					
9	01011998	12311998	0	0	0
10	01011999	12311999	0	0	0
11	01012000	11012000	0	0	0
12	11012000	12312000	0	0	0
13	01012001	12312001	0	0	0
14	01012002	12312002	0	0	0
15	01012003	12312003	0	0	0
16	01012004	12312004	0	0	0
17	01012005	12312005	0	0	0
18	01012006	12312006	0	0	0
19	01012007	12312007	0	0	0
20	01012008	12312008	143931318	0	143931318
TOTAL			143931318	0	

MM DD YY

1	Federal Schedule C, Line (20), Total deductions	1	
2	Federal Schedule C, Line (15), Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20%-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70% - 0.70	3	
4	Dividends from 20%-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80% - 0.80	4	
5	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80% voting and value test" of RC § 1504 (a) (2) and otherwise would qualify for 100% deduction under IRC § 243 (a) (3) if they were a domestic corporation. Do not list any amounts included in item 4.	5	
6	Total PA Dividend Deduction - Add Lines 1, 2, 3, 4 and 5 Enter above at Section C, Line (2a) on RCT-101	6	

MM DD YY

[illegible]

Name	SSN/EIN	Company Account #
Columbia Energy Group	13-1554808	2556603

REV-991 CT (07-10) AR

M M D D Y Y

CORPORATION NAME COLUMBIA GAS OF PE CORP TAX ACCOUNT ID 8480777 TAX YEAR ENDING 12 31 10

**SCHEDULE A-3
ADJUSTMENTS TO NET INCOME PER BOOKS**

(See CT-1 booklet at www.revenue.state.pa.us for requirements to complete this schedule)

PART A

1. Net Income per Books from federal Schedule M-1 or federal Schedule M-3.	<u>50187069</u>		
Additions		Reductions	
2. Dividends from subsidiary corporations not included in Line 1		8. Income from subsidiary corporations included in Line 1	<u>995559</u>
3. Losses from subsidiary corporations deducted in arriving at Line 1		9. Income from Limited Liability Companies included in Line 1*	
4. Losses from Limited Liability Companies deducted in arriving at Line 1*		10. Distributions to Materially Participating Member of Limited Liability Companies**	
5. Distributions from Limited Liability Companies not included in Line 1*		11. Other (Itemize)	
6. Other (Itemize)			
		12. Total Lines 8 to 11	<u>995559</u>
7. Total Lines 1 to 6	<u>50187069</u>	13. Revised Net Income per Books (Line 7 minus Line 12)	<u>49191510</u>

* Any taxpayer making these adjustments must provide a copy of federal Schedule K-1, if the investee LLC files federal Form 1065, or a reconciliation of beginning and ending net worth of the investee LLC, if the investee LLC is a disregarded entity.

** This reduction may only be taken by Limited Liability Companies and Business Trusts not taxed as corporations for federal income tax purposes. Taxpayers claiming this reduction must complete Part B below.

Part B	
Name of Member	Current Year Distribution
SSN or EIN of Member	Less Current Year Distribution included in Prior Year Reduction
How does member qualify as materially participating under RC Section 489?	Plus Current Year Reduction distributed in subsequent year
	Current Year Reduction
Name of Member	Current Year Distribution
SSN or EIN of Member	Less Current Year Distribution included in Prior Year Reduction
How does member qualify as materially participating under RC Section 489?	Plus Current Year Reduction distributed in subsequent year
	Current Year Reduction
Name of Member	Current Year Distribution
SSN or EIN of Member	Less Current Year Distribution included in Prior Year Reduction
How does member qualify as materially participating under RC Section 489?	Plus Current Year Reduction distributed in subsequent year
	Current Year Reduction
Total Reduction from Supplemental Schedule (Attach additional schedule(s) if necessary)	
Total Reduction for Distributions to Materially Participating Members (carry to Part A - Line 10)	

REV-860 CT (07-10) AR

CC CORPORATION NAME **COLUMBIA GAS OF PEN** CORP TAX ACCOUNT ID **8480777** TAX YEAR ENDING **12 31 10**

C-5 Schedule of Taxes

1. PA Corporate Net Income Tax		
2. Philadelphia Business Privilege Tax - Net Income Portion		
3. Income Taxes - Other States	-31591	
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Total of Lines 1 to 5)		-31591
7. PA Capital Stock/Foreign Franchise Tax	813713	
8. Philadelphia Business Privilege Tax - Gross Rec Portion		
9. Payroll Taxes	1866955	
10. Real Estate Taxes	512109	
11. Sales and Use Tax	751750	
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	32931	
16. Total Taxes Not Imposed on or Measured by Income (Total Lines 7 to 15)		3977458
17. Total Tax Expense Reported on Federal Income Tax Return (Total Lines 6 and 16)		3945867

Schedule OA - Other Additions

Description	Amount
Total	0

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total	0

RCT-106 (07-10) AR
INSERT SHEET
FILE WITH FORM RCT-101
Page 1

1060010101

pennsylvania
DEPARTMENT OF REVENUE

12/31/10

COLUMBIA GAS OF PENNSYLVANIA, INC.

8480777

TAX YEAR ENDED (MM/DD/YY)

CORPORATION NAME

CORP TAX ACCOUNT ID

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three 3-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS (Carry to RCT-101, Schedule A-1, Line (4b)) \$ 1177476451
B. Less: AVERAGE EXEMPT ASSETS - Tangibles (From Schedule 1, below) \$ 44236513
Intangibles (From Schedule 2, below) \$
Pollution Control Devices \$ 44236513
(See Instructions)
C. AVERAGE ASSETS TAXABLE IN PA (Carry to RCT-101, Schedule A-1, Line (4a)) \$ 1133239938

D. PROPORTION OF TAXABLE ASSETS (calculate to six decimal places.) AVERAGE TAXABLE ASSETS = 0.962431
AVERAGE TOTAL ASSETS (Carry to RCT-101, Schedule A-1, Line (5))

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (OMIT CENTS)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach additional schedule if necessary.)	Net Book Value - Beginning		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
1. Buildings	4367933		3804767		
2. Equipment and Fixtures	657805580		707996958		
3.	3615085		5600674		
4. Leasehold Improvements	1159		689974		
5. Motor Vehicles					
6. Rolling Stock and all other Movable Property					
7. Other Tangible Property					
(Attach Schedule)					
8. Inventories	8368956	48439590	7530005	40033436	44236513
TOTALS	674158713	48439590	725622378	40033436	44236513

NOTE: If there was a substantial change during the year, attach a detailed explanation.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach additional schedule if necessary.)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations						
(More than 50 percent owned)						
3. Student Loan Assets						
4. U.S. Securities						
5. Exempt State and Local Securities						
6. National Bank Shares						
7. (For Exemption Purposes)						

F 12: J

1060010101

RCT-108 (07-10) AR
Page 2

1060010201

TAX PERIODS BEGINNING ON OR AFTER JAN. 1, 2010

Applicable for:

TABLES SUPPORTING DETERMINATION OF
APPORTIONMENT PERCENTAGE (OMIT CENTS.)

☐ Capital Stock/Foreign Franchise and Corporate Net Income Taxes ☐ Capital Stock/Foreign Franchise Tax Only ☒ Corporate Net Income Tax Only
12/31/10 COLUMBIA GAS OF PENNSYLVANIA, INC. 8480777
TAX YEAR ENDED (MM/DD/YY) CORPORATION NAME CORP TAX ACCOUNT ID

TABLE 1 - PROPERTY FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
Tangible Property Owned (original cost value)					
Inventory		8368956	7530005	56808546	47563441
Buildings and Depreciable Assets		934381419	993585689	934381419	993585689
Land		5431697	5600674	5431697	5600674
Other Real and Tangible Personal Property			866750		866750
Partner's Share of Property Owned by Partnerships					
Less Construction in Progress (if included above)		()	()	()	()
Totals		948182072	1007583118	996621662	1047616554
Total Beginning and End of Period			1955765190		2044238216
Average Value (1/2 of Above)			977882595		1022119108
Add: Corporate Tangible and/or Real Property Rented*			25503264		25503264
Partnership Tangible and/or Real Property Rented*					
Total Average Value		(A)	1003385859	(B)	1047622372

* Eight times net annual rental rate (Attach schedule.)

(C) Prop factor (Divide A by B; calculate to six decimal places.)

0.957774

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 1A, 1B and 1C.

(D) 5 times property factor (Divide A by B; calculate to six decimal places and multiply by 5.)

4.788870

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

TABLE 2 - PAYROLL FACTOR	Description	Inside PA		Inside and Outside PA	
Wages, salaries, commissions and other compensation to employees in:					
Cost of goods sold					
Compensation of officers					
Salesmen's salaries and commissions					
Other payroll			35864691		35864691
Partner's Share of Payroll from Partnerships					
Total Payroll		(A)	35864691	(B)	35864691

(C) Payroll factor (Divide A by B; calculate to six decimal places.)

1.000000

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 2A, 2B and 2C.

(D) 5 times payroll factor (Divide A by B; calculate to six decimal places and multiply by 5.)

5.000000

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.

TABLE 3 - SALES FACTOR	Description	Inside PA		Inside and Outside PA	
Sales (net of returns and allowances)			514044414		559676056
Interest, Rents, Royalties			-682995		-682995
Gross Receipts from the sale of other business assets (except securities), unless you are a securities dealer			56271		56271
Other Sales (receipts only)			1585113		1585113
Partner's Share of Sales from Partnerships					
Total Sales		(A)	515002803	(B)	560634445

(C) Sales factor (Divide A by B; calculate to six decimal places.)

0.918607

Carry (A), (B) and (C) over to RCT-101, Schedule A-1, Lines 3A, 3B and 3C.

(D) 90 times sales factor (Divide A by B; calculate to six decimal places and multiply by 90.)

82.674630

Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3C.

Spec. Apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR (A) = (C)
(B) DENOMINATOR (B)

Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines 4A, 4B and 5.

1060010201

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax Year 2010

EIN 25-1100252
9/22/2011 3:44:03 PM

Statement: 1

Form RCT-101, Page 3, Section C. Taxes imposed on or measured by net income

Row ID	Description	Jurisdiction	Jurisdiction Type	Tax/License Type	Amount
1	State Income Tax	KY	State	Income	(1,000)
2	State Income Tax	NY	State	Income	(7,384)
3	State Income Tax	WV	State	Income	(23,207)
Total					(31,591)

Statement: 2

Form REV-799CT, Schedule C-4, Bonus depreciation adjustment and recapture

Row ID	Year	Federal Accumulated Depr	Disallowed Bonus Depr	B-C	Additional EA Depr	Adjustment for Disposition
1	01/01/2001	1,422	550	772	331	319
2	01/01/2002	80,933	38,785	42,048	18,021	20,764
3	01/01/2003	64,341	42,860	21,481	9,206	33,654
4	01/01/2004	82,182	58,809	23,383	10,021	48,788
5	01/01/2008	235,816	199,381	37,435	16,044	183,337
6	01/01/2009	61,655	56,177	5,478	2,348	53,829
Total		527,259	396,662	130,997	55,971	340,691

BUREAU OF CORPORATION TAXES
PO BOX 280791
HARRISBURG PA 17128-0791

Commonwealth of Pennsylvania
DEPARTMENT OF REVENUE



REV-1013 CT APP (01-11)

Statement of Account

NOTICE #..... 01306826
DATE OF NOTICE..... 09/26/2011
ACCOUNT ID:..... 8480-777

COLUMBIA GAS OF PENNSY
200 CIVIC CENTER DR
COLUMBUS OH 43215

SUMMARY OF ACTIVELY FILED TAX PERIODS						
Tax Period Ending	Type of Liability	Liability Amount	Payments		Interest *	Balance
			Cash	Restricted Credit		
12/2009	CPSK - TAX	738,979.00	738,979.00	0.00	0.00	0.00
12/2009	CPSK - PEN	0.00	0.00	0.00	0.00	0.00
12/2009	LOAN - TAX	0.00	0.00	0.00	0.00	0.00
12/2009	LOAN - PEN	0.00	0.00	0.00	0.00	0.00
12/2009	CNIT - TAX	3,004,290.00	3,004,290.00	0.00	0.00	0.00
12/2009	CNIT - PEN	0.00	0.00	0.00	0.00	0.00
12/2007	CNIT - TAX	723,793.00	1,410,093.00	0.00	0.00	686,300.00
12/2007	CNIT - PEN	0.00	0.00	0.00	0.00	0.00
Active (Filed) Period Balance		4,467,062.00	5,153,362.00	0.00	0.00	686,300.00

SUMMARY OF NON-FILED TAX PERIODS (INCLUDES ESTIMATED TAX AND ESTIMATED PAYMENTS)						
12/2011	CPSK - TAX	0.00	555,000.00	0.00	0.00	555,000.00
12/2011	CNIT - TAX	0.00	0.00	0.00	0.00	0.00
12/2010	CPSK - TAX	0.00	1,516,769.00	0.00	0.00	1,516,769.00
12/2010	CNIT - TAX	0.00	1,725,000.00	0.00	0.00	1,725,000.00
12/2000	GRGN - TAX	0.00	0.00	0.00	0.00	0.00

*Includes interest as of 10/06/2011

Please include a copy of this statement with your remittance.

QUESTIONS REGARDING:
ACCOUNT COMPOSITION (PAYMENT, INTEREST AND PENALTY): (717) 705-6225
DETERMINATION OF TAX: (717) 783-6031

SEE REVERSE SIDE FOR MORE INFORMATION

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

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>For the 12 Months Ended</u> <u>5/31/2012</u>
Property – Storage	321,913
License/Franchise	5,923
Ohio CAT	4,625

Witness: Panpilas W. Fischer

COLUMBIA GAS OF PENNSYLVANIA, INC53.53 II. RATE OF RETURNA. 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	\$19,032,805
b.	Annualized test year-end	\$21,048,713
c.	Proposed test year-end	\$21,048,713

Response: See Exhibit No. 2, Sch 3, Page 4 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. 2, Sch 3, Page 4 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: For the twelve months ended May 31, 2012:

a.	See Exhibit No. 7, pages 2-4.
b.	See Exhibit No. 2, Schedule No. 3, Page 4 for interest calculation.

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Company	2008 Taxable Income	2009 Taxable Income 1/	2010 Taxable Income 2/	2008-2010 Taxable Income
<i>Regulated</i>				
<u>Positive Regulated Companies</u>				
Crossroads Pipeline Company	1,070,528	935,325	1,894,758	3,900,611
Columbia Gas of Virginia, Inc.	(13,165,895)	38,818,982	754,846	26,407,933
Columbia Gas of Kentucky, Inc.	(19,778,243)	11,812,229	7,967,985	1,971
Northern Indiana Fuel and Light Company, Inc.	220,546	(359,212)	1,753,802	1,615,136
Central Kentucky Transmission Company	61,436	63,770	23,380	148,586
Subtotal: Positive Regulated Companies	(31,591,628)	51,271,094	12,394,771	32,074,237
<u>Positive Regulated Companies Sold</u>				
Northern Utilities, Inc.	42,706,243	-	-	42,706,243 2/
Granite State Gas Transmission, Inc.	1,564,904	-	-	1,564,904 2/
Subtotal: Positive Regulated Companies Sold	44,271,147	-	-	44,271,147
<u>Loss Regulated Companies</u>				
Columbia Gas of Ohio, Inc.	(184,708,449)	178,368,422	(59,883,299)	(66,223,326)
Columbia Gas Transmission Corporation	(20,077,310)	-	-	(20,077,310)
Kokomo Gas and Fuel Company	(531,724)	518,925	(979,910)	(992,709)
Northern Indiana Public Service Company	(254,237,217)	60,117,181	98,326,454	(95,793,582)
NiSource Corporate Services Company	(702,065)	6,919,520	(11,979,688)	(5,762,233)
Columbia Gulf Transmission Company	(43,357,930)	11,036,616	5,915,729	(26,405,585)
Columbia Hardy Corp.	(130,066)	(995,871)	(2,367,165)	(3,493,102)
Columbia Gas of Maryland, Inc.	(16,504,673)	(2,999,720)	(2,159,330)	(21,663,723)
Bay State Gas Company	(68,019,374)	10,512,567	(5,086,671)	(62,593,478)
Columbia Gas of Pennsylvania, Inc.	(172,820,665)	19,467,917	(11,347,405)	(164,700,153)
Columbia Energy Group	-	(167,549,366)	144,372,051	(23,177,315)
Subtotal: Loss Regulated Companies	(761,089,473)	115,396,191	154,810,766	(490,882,516)
Total Regulated Companies	(748,409,954)	166,667,285	167,205,537	(414,537,132)

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Company	2008 Taxable Income	2009 Taxable Income 1/	2010 Taxable Income 2/	2008-2010 Taxable Income
<i>Non Regulated</i>				
<i>Non Regulated Profitable Taxable Income Companies</i>				
Eliminations (Inter-Company profit on Columbia Transmission)	1,092,271	250,637	11,729,886	13,072,794
NIPSCO Receivables Corporation	4,132,365	1,770,916	-	5,903,281
EnergyUSA-TPC Corp.	2,984,839	26,820	201,837	3,213,496
Columbia Insurance Corporation	10,612,994	421,489	1,824,074	12,858,557
Columbia Energy Group	4,052,670	-	-	4,052,670
Northern Indiana Trading Company	1,386,299	615,435	424,933	2,426,667
NiSource Retail Services, Inc.	998,168	1,698,704	3,507,255	6,204,127
CNS Microwave, Inc.	791,633	70,560	771,530	1,633,723
NIPSCO Accounts Receivables Corporation	-	699,287	2,188,506	2,887,793
Columbia Gas of Ohio Receivables Corp.	-	656,748	712,997	1,369,745
Columbia Gas of Pennsylvania Receivables Corp	-	-	1,531,629	1,531,629
Subtotal: Positive Unregulated Companies	26,051,239	6,210,596	22,892,647	55,154,482
<i>Unregulated Loss Companies of Three Year Period</i>				
EnergyUSA Inc. (MA)	(29,866)	(26,817)	(21,573)	(78,256)
Indianapolis Water Company	(46,534)	1,265	-	(45,269)
EnergyUSA Inc. (IN)	(1,480,013)	(754,206)	(1,904,058)	(4,138,277)
Lake Erie Land Company	(1,435,806)	(2,272,237)	(2,305,141)	(6,013,184)
Columbia Remainder Corporation	(546,528)	(836,235)	(587,575)	(1,970,338)
NiSource Energy Technologies, Inc.	(2,657,550)	(1,731,997)	(1,072,693)	(5,462,240)
NiSource Capital Markets, Inc.	(2,271,787)	(2,358,386)	(1,602,697)	(6,232,870)
IWC Resources Corp.	(2,665,025)	(2,743,284)	(2,316,445)	(7,724,754)
NiSource Finance Corp.	2,234,412	(13,954,085)	(108,448,869)	(120,168,542)
NiSource Development Company, Inc.	(7,691,088)	(3,136,714)	(2,142,698)	(12,970,500)
Primary Energy, Inc.	(15,439,192)	(5,998,321)	(3,186,877)	(24,624,390)
NiSource Inc.	(39,787,564)	(5,421,446)	(22,629,775)	(67,838,785)
Subtotal: Loss Unregulated Companies	(71,816,541)	(39,232,463)	(146,218,401)	(257,267,405)

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

Company	2008 Taxable Income	2009 Taxable Income 1/	2010 Taxable Income 2/	2008-2010 Taxable Income
NiSource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	(195,867,782)	(210,740,297)	(207,322,891)	(613,930,970)
Subtotal: Interest on Columbia Stock Purchase	(195,867,782)	(210,740,297)	(207,322,891)	(613,930,970)
<u>Other Companies Sold or In Process of Being Sold</u>				
JOF Transportation Company	20,427,532	-	-	20,427,532 2/
Whiting Clean Energy, Inc.	29,538,635	-	-	29,538,635 2/
NDC Douglas Properties, Inc.	(1,444,699)	(1,005,214)	(2,569,125)	(5,019,038) 3/
Columbia Energy Services Corporation	(14,026,842)	(364,800)	(323,982)	(14,715,624) 4/
NI Energy Services Transportation, Inc.	165,200	-	-	165,200 5/
EnergyUSA Commercial Energy Services, Inc.	(1,385)	-	-	(1,385) 5/
Columbia Atlantic Trading Corporation	(26,435)	-	-	(26,435) 5/
Columbia Deep Water Services Company	17,946	4,777	-	22,723 6/
Cardinal Property Management, Inc.	(416)	-	-	(416) 6/
Columbia of Ohio Receivables Corp.	311,520	231,386	-	542,906 7/
Subtotal: Unregulated Companies Sold or In Process of Being Sold	34,961,056	(1,133,851)	(2,893,107)	30,934,098
Total Consolidated Taxable Income	(955,081,982)	(78,228,730)	(166,336,215)	(1,199,646,927)

1/ Reflects Amended Return for change in Columbia Gulf Taxable Income filed in 2010.

2/ Companies disposed in 2008

3/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

4/ Company out of business in 2008

5/ Dissolved in 2008

6/ Dissolved in 2009

7/ Dissolved in 2010

8/ Separate Return amount includes on-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

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. 7, Page 7, showing the computation of deferred income taxes. See also Attachment 1, a report showing by vintage the estimated tax depreciation used for the 2012 accrual. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus) of \$81,937,515 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

<u>Tax Year Ending</u>	<u>Year Settled</u>	<u>Tax</u>	<u>Interest</u>	<u>Total</u>
12/31/05	2010	-	-	-
12/31/06	2010	-	-	-
12/31/07	2010	(2,592,405)	(170,492)	(2,762,897)
12/31/08	2010	-	-	-
12/31/09	2010	-	-	-
		<u>(2,592,405)</u>	<u>(170,492)</u>	<u>(2,762,897)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

Exhibit No. 7

Witness: P. Fischer

Page 7

	2011			Fiscal Year Ending 5/2012			
	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	1,616,529	(1,592,243)		N/A
Book Depr. On Basis Diff				(437,654)	437,654		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	303,089,253	0.332388262	100,743,310	N/A	100,743,310	0.35	35,260,159
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	22,476,992	(22,476,992)	0.35	(7,866,947)
Total	573,333,673		100,771,379	23,655,867	78,270,101	0.35	27,394,536
		Allocation	0.5833	Less: 5 mos.	(32,612,542)		(20,545,902)
		Tax Depreciation	58,783,304		45,657,559	0.35	15,980,146
	2012			Fiscal Year Ending 5/2012			
	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	343,542,253	0.161674541	55,542,036	N/A	55,542,036	0.35	19,439,713
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	22,674,665	(22,674,665)	0.35	(7,936,133)
Total	613,786,673		55,570,105	23,384,709	32,871,154	0.35	11,504,904
		Allocation	0.4167	Less: 7 mos.	(19,174,840)		(2,876,226)
		Tax Depreciation	23,154,210		13,696,314	0.35	4,793,710
				Pro Forma Adjustments	287,706	0.35	100,697
Total Test Year Tax Depreciation	<u>81,937,515</u>			Total Test Year	<u>59,641,579</u>	<u>0.35</u>	<u>20,874,553</u>

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, pro-forma existing rates, and under proposed rates.

Response: See Exhibit No. 7, Page 9.

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	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 05/31/12
<u>Account 190 - Deferred Income Taxes</u>					
1938 LIFO Inventory Adj - Fed	(12,172,526)	-	(12,172,526)	-	(12,172,526)
3938 LIFO Inventory Adj - St	(3,859,990)	-	(3,859,990)	-	(3,859,990)
1947 Capitalized Inventory - Fed	(1)	-	(1)	-	(1)
3947 Capitalized Inventory - St	(2)	-	(2)	-	(2)
2851 Customer Advances - Fed	1,591,413	-	1,591,413	-	1,591,413
4851 Customer Advances - St	504,608	-	504,608	-	504,608
1960/2960 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	20,436,214	(20,436,214)	-	-	-
Federal Net Operating Loss	31,652,617	-	31,652,617	-	31,652,617
All Other Deferred 190 Income Taxes	13,519,664	(13,519,664)	-	-	-
Total Account 190	<u>68,931,530</u>	<u>(51,215,411)</u>	<u>17,716,119</u>	<u>-</u>	<u>17,716,119</u>
<u>Account 255 - Deferred Investment Tax Credits</u>					
Investment Tax Credits (1962-1969)	-	-	-	-	-
Job Development Tax Credits (1971-1988)	(4,113,243)	4,113,243	-	-	-
Total Account 255	<u>(4,113,243)</u>	<u>4,113,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
Various Excess Accelerated Tax Depreciation - Fed	(168,462,040)	3,347,532	(165,114,508)	-	(165,114,508)
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	<u>(382,980,346)</u>	<u>217,865,838</u>	<u>(165,114,508)</u>	<u>-</u>	<u>(165,114,508)</u>
<u>Account 283-Deferred Income Taxes-Other</u>					
2951 Legal Liability-Lease on G.O. Bldg. - Fed	(122,776)	-	(122,776)	-	(122,776)
4951 Legal Liability-Lease on G.O. Bldg. - St	(39,024)	-	(39,024)	-	(39,024)
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	<u>(10,449,452)</u>	<u>10,287,652</u>	<u>(161,800)</u>	<u>-</u>	<u>(161,800)</u>
Total Accumulated Deferred Taxes	<u>(328,611,511)</u>	<u>181,051,322</u>	<u>(147,560,189)</u>	<u>-</u>	<u>(147,560,189)</u>

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

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

Response: See Exhibit No. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF MAY 31, 2012

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	20,175		0		0		20,175	3,321
2	1972	24,369		0		0		24,369	4,797
3	1973	42,775		0		0		42,775	4,245
4	1974	79,732		0		0		79,732	5,292
5	1975	8,340		60,558		0		68,898	13,551
6	1976	1,215		70,065		0		71,280	14,019
7	1977	23		126,946		0		126,969	24,981
8	1978	12		222,430		0		222,442	24,492
9	1979	0		241,673		0		241,673	29,895
10	1980	0		667,190		0		667,190	34,965
11	1981	0		514,534		0		514,534	42,585
12	1982	0		611,964		0		611,964	43,452
13	1983	0		66,303		403,430		469,733	33,351
14	1984	0		2,007		409,138		411,145	34,015
15	1985	0		0		433,685		433,685	39,127
16	1986	0		106,679		0		106,679	8,151
17	Total	<u>176,641</u>		<u>2,690,349</u>		<u>1,246,253</u>		<u>4,113,243</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
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

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. 7, Pages 13 & 14.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED MAY 31, 2012**

Line No.	Description	Per Books (1)	Pro Forma Reference (2)	Adjustments @ Present Rates (3)	Pro Forma Test Year @ Present Rates (4)	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
		\$		\$	\$		
1	Operating Revenues	390,672,561	(1)	(15,519,229)	375,153,332	14,496,734	389,650,066
2	Net Gas Purchased for Resale	(181,258,853)	(1)	33,035,174	(148,223,679)	0	(148,223,679)
3	Operation and Maintenance Expense	(126,145,237)	(2)	661,145	(125,484,092)	(211,362)	(125,695,454)
4	Depreciation & Amortization Expense	(29,222,936)	(3)	(3,521,912)	(32,744,848)	0	(32,744,848)
5	Taxes Other Than Income Taxes	(3,987,395)	(4)	(66,931)	(4,054,326)	0	(4,054,326)
6	Net Operating Income Before Income Taxes	50,058,140		14,588,247	64,646,387	14,285,372	78,931,758
7	Investment in Subsidiary Income	314,732		(314,732)	0	0	0
8	Non-Utility Income - Net	1,663,112	(5)	(1,663,112)	0	0	0
9	Interest Charges	(20,068,168)	(5)	20,068,168	0	0	0
10	Net Income Before Income Taxes	31,967,816		32,678,571	64,646,387	14,285,372	78,931,758
11	Less: Investment in Subsidiary Income	(314,732)		314,732	0	0	0
12	Net Income Before Income Taxes	31,653,084		32,993,303	64,646,387	14,285,372	78,931,758
13	Statutory Adjustments (Page 14, Line 33)	(98,420,866)		(39,903,677)	(138,324,543)	0	(138,324,543)
14	Deductible State Income Tax	795,586		4,623,308	5,418,894	(1,427,109)	3,991,785
15	Taxable Income	(65,972,196)		(2,287,066)	(68,259,262)	12,858,263	(55,401,000)
16	Federal Income Tax	(23,090,269)		(800,473)	(23,890,742)	4,500,392	(19,390,350)
17	Federal Net Operating Loss Carryforward	21,522,145		(21,522,145)	0	0	0
18	Prior Year Adjustments	(5,740,804)	(9)	5,740,804	0	0	0
19	Job Development Credit Allowance	0		0	0	0	0
20	Federal Income Tax	(7,308,928)		(16,581,814)	(23,890,742)	4,500,392	(19,390,350)
21	Deferred Federal Income Tax - Net	27,243,827		15,032,123	42,275,950	0	42,275,950
22	Other Direct Federal Deferred Adjustments	7,239,479	(9)	(7,239,479)	0	0	0
23	Amortization of Tax Refund	(10,652,274)		0	(10,652,274)	0	(10,652,274)
24	Federal Net Operating Loss Carryforward	(21,522,145)		21,522,145	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(309,311)	(10)	0	(309,311)	0	(309,311)
26	Effect of CNIT Deferred Tax	(344,008)	(11)	(1,363,744)	(1,707,752)	0	(1,707,752)
27	Total Federal Income Tax	(5,653,360)		11,369,231	5,715,871	4,500,392	10,216,263
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	(360,239)		0	(360,239)	0	(360,239)
30	Net Federal Income Tax Expense	(6,013,599)		11,369,231	5,355,632	4,500,392	9,856,024
31	State Income Tax Expense	503,716		(1,043,319)	(539,603)	1,427,109	887,506
32	Total Income Tax Expense	(5,509,883)		10,325,912	4,816,029	5,927,501	10,743,530
33	NET INCOME	37,162,967		22,667,391	59,830,358	8,357,871	68,188,228

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED MAY 31, 2012**

Line No.	Description	Per Books	Pro Forma Adjustments		Pro Forma at Test Year Base Rates
		(1) \$	Reference (2)	Amount (3) \$	(4=1+3) \$
1	<u>Flow Through Adjustments</u>				
2	Book/Tax Depreciation, Net	338,702		-	338,702
3	Book Depreciation- Net Salvage Amtz	2,958,551		-	2,958,551
4	Property Removal Costs - ADR Property	(556,755)		-	(556,755)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(2,642,826)		-	(2,642,826)
6	Repairs Basis Difference	(20,906,979)	(7)	24,161,404	3,254,425
7	Interest on Debt	-	(8)	(21,048,713)	(21,048,713)
8	Political Action Expenses (Sec. 162E)	96,543	(6)	(96,543)	-
9	Employee Business Expense Disallowance	172,227		-	172,227
10	OPEB-Federal Medicare Subsidy	(13,385)		-	(13,385)
11	Employee Stock Purchase Plan	593		-	593
12	Rent Expense - Luxury Autos	1,066		-	1,066
13	AFUDC Equity	(33,800)	(6)	33,800	-
14	Penalties	4,702	(6)	(4,702)	-
15	Total Flow Through Adjustments	(20,581,361)		3,045,246	(17,536,115)
16	<u>Deferred Adjustments</u>				
17	Excess Tax Depreciation Over Book	267,666		-	267,666
18	Repairs on Gas Pipeline	(5,913,014)		-	(5,913,014)
19	Bonus Depreciation	(60,824,000)		-	(60,824,000)
20	Sec 263a Mixed Service Costs	-	(7)	(3,945,833)	(3,945,833)
21	Avoided Cost Interest	1,459		-	1,459
22	Loss on Retirement - ACRS/MACRS Property Basis	(1,540,742)		-	(1,540,742)
23	Capitalized Legal Expenses - RAR	-		-	-
24	Builder Incentives Capitalized	(49,321)		-	(49,321)
25	Stored Gas Losses	1,977		-	1,977
26	Contributions In Aid of Construction	55,127		-	55,127
27	Legal Liability-Leased Headqtrs Bldg	164,358		-	164,358
28	LIFO Inventory Adj	(47,280,415)		-	(47,280,415)
29	Capitalized Inventory	(1,791,687)		-	(1,791,687)
30	Customer Advances	65,997		-	65,997
31	Other	39,003,090	(9)	(39,003,090)	-
32	Total Deferred Adjustments	(77,839,505)		(42,948,923)	(120,788,428)
33	Total Statutory Adjustments	(98,420,866)		(39,903,677)	(138,324,543)

() Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (1) See Exhibit No. 3.
- (2) See Exhibit No. 4.
- (3) See Exhibit No. 5.
- (4) See Exhibit No. 6.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (10) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment, which increases tax return taxable income, has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Adjustment to reflect test period level.
- (8) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (9) Adjusted as inappropriate to the rate proceeding.
- (10) To recognize flow back of excess deferred income taxes related to accelerated depreciation using the "average rate assumption" method for the test year.
- (11) Adjustment reflects the pro forma level of deferred state income taxes.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. BALANCE SHEET AND OPERATING STATEMENT

A. ALL UTILITIES

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 gas stored underground in other states. The company also makes off-system gas sales that are allocated for tax purposes to states other than Pennsylvania.

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

COLUMBIA GAS OF PENNSYLVANIA, INC
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. 7, Pages 13, 14, 19 and 20 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.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
 PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
 TWELVE MONTHS ENDED MAY 31, 2012**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	Operating Income Before Income Taxes (Exhibit No. 2, Sch. 3, Pg 3)	64,646,387	78,931,758
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>5,418,894</u>	<u>3,991,785</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Book/ Tax Depreciation, Net	338,702	338,702
6	Book Depreciation- Net Salvage Amtz	2,958,551	2,958,551
7	Property Removal Costs - ADR Property	(556,755)	(556,755)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(2,642,826)	(2,642,826)
9	Repairs Basis Difference	3,254,425	3,254,425
10	Interest on Debt (1)	(21,048,713)	(21,048,713)
11	OPEB - Federal Medicare Subsidy	(13,385)	(13,385)
12	Employee Business Expense Disallowance	172,227	172,227
13	AFUDC Equity	0	0
14	Employee Stock Purchase Plan	593	593
15	Rent Expense - Luxury Autos	<u>1,066</u>	<u>1,066</u>
16	Total Flow Through Adjustments	(17,536,115)	(17,536,115)
17	<u>Deferred Adjustments</u>		
18	Excess Tax Depreciation Over Book	267,666	267,666
19	Repairs on Gas Pipeline	(5,913,014)	(5,913,014)
20	Bonus Depreciation	(60,824,000)	(60,824,000)
21	Sec 263a Mixed Service Costs	(3,945,833)	(3,945,833)
22	Loss on Retirement - ACRS/MACRS Property Basis	(1,540,742)	(1,540,742)
23	Avoided Cost Interest	1,459	1,459
24	Capitalized Legal Expenses - RAR	0	0
25	Builder Incentives Capitalized	(49,321)	(49,321)
26	Stored Gas Losses	1,977	1,977
27	Contributions In Aid of Construction	55,127	55,127
28	LIFO Inventory Adj	(47,280,415)	(47,280,415)
29	Capitalized Inventory	(1,791,687)	(1,791,687)
30	Legal Liability-Leased Headqtrs Bldg	164,358	164,358
31	Customer Advances	<u>65,997</u>	<u>65,997</u>
32	Total Deferred Adjustments	(120,788,428)	(120,788,428)
33	Taxable Income (Lines 1,2,16,32)	(68,259,262)	(55,401,000)
34	Federal Income Tax Payable @ 35%	(23,890,742)	(19,390,350)
35	Deferred Income Taxes (Line 32 @ 35%)	42,275,950	42,275,950
36	Amortization of Tax Refund	(10,652,274)	(10,652,274)
37	Flow Back Of Excess Deferred Taxes	(309,311)	(309,311)
38	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-13 @35%)	<u>(1,707,752)</u>	<u>(1,707,752)</u>
39	Net Federal Income Tax Expense (Lines 34-38)	5,715,871	10,216,263
40	State Income Tax Expense (P20, L14)	<u>(539,603)</u>	<u>887,506</u>
41	Income Tax Expense Before Consolidated Tax Savings	5,176,268	11,103,769
42	Consolidated Tax Savings Adjustment	<u>0</u>	<u>0</u>
43	Total Income Tax Expense	<u>5,176,268</u>	<u>11,103,769</u>

(1) Interest expense for rate purposes has been calculated as follows: 2.680% weighted cost of short-term and long-term debt x original cost rate base of \$678,856,145 = \$21,048,713

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED MAY 31, 2012**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	64,646,387	78,931,758
3	Statutory Adjustments (Page 19, Lines 16 & 32)	(138,324,543)	(138,324,543)
4	Pennsylvania Bonus Depreciation Adj	<u>19,434,973</u>	<u>19,434,973</u>
5	CNIT Taxable Income	(54,243,183)	(39,957,812)
6	Net Operating Loss Deduction	0	0
7	PA Taxable Income	(54,243,183)	(39,957,812)
8	CNIT Payable at Base Rate of 9.99%	(5,418,894)	(3,991,785)
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0
10	Deferred Tax On LIFO Inventory Adj (\$47,280,415 @ 9.99%)	4,723,313	4,723,313
11	Deferred Tax on Capitalized Inventory (\$1,791,687 @ 9.99%)	178,990	178,990
12	Deferred Tax On Legal Liability-Leased Hdqtrs Bldg (\$164,358 @ 9.99%)	(16,419)	(16,419)
13	Deferred Tax On Customer Advances (\$65,997 @ 9.99%)	<u>(6,593)</u>	<u>(6,593)</u>
14	Pennsylvania Corporate Income Tax Expense	<u>(539,603)</u>	<u>887,506</u>

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 has been deducted as a current expense as required 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.7, Page 7. This response to Regulation 53.53 III A,52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
 - b. Property installed subsequent to 1969 (indicate increasing capacity additions and no 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.7, Page 7. 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: The Company incurred a tax loss in tax year 2008, 2010 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.

ORIGINAL NOL INCURRED IN:				
	2008	2009	2010	2011
Original NOL Amount (Enter as positive amt)	149,238,313		4,087,002	96,944,163
Year Utilized (Enter amt used each year as negative)				
2009		(5,306,995)		
2010			-	
2011				-
2012				
Cumulative NOL used:	-	(5,306,995)	(5,306,995)	(5,306,995)
NOL Carryforward	149,238,313	143,931,318	148,018,320	244,962,483

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

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative:
- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

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

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

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: Refer to Exhibit No.7, Pages 26 through 28.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF MAY 31, 2012

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	55	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate is 35% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	60,231	Social Security tax for 2011 is based on the first \$106,800 of taxable wages paid to an employee at a rate of 4.20% (for 2012, \$110,100 wage base, and rate of 4.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance	18,766	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.2%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	1,551,067	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	399,549	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF MAY 31, 2012

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Pennsylvania Capital Stock Tax	170,384	Tax is based on the taxable value of the Company's capital stock as determined by the State's fixed formula method. For year 2011, the tax rate is 2.89 mills per dollar value of the stock. For year 2012, the tax rate is 1.89 mills per dollar value of the stock. The monthly accrual is based on an estimate of the taxable value which the Company believes will be derived in the final settlement (and allocated based on a revenue curve).
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	1	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	(6)	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax	6,239	Tax is based on the first \$8,000 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	17,177	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases.
License and Franchise and Other Local Taxes	39	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
TOTAL ACCRUED TAXES	<u>2,223,502</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
MONTHLY TAX ACCRUALS
TWELVE MONTHS ENDED MAY 31, 2012

Line No.	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security	Unemployment	Corporate Net Income		Property	Capital Stock Tax	Unemployment	Sales and Use	License & Franchise	All Other
		Current	Prior Years			Current	Prior Years						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	June-2011	(321,759)	-	131,118	(586)	(49,545)	-	19,190	56,266	(1,120)	74,228	100	4,944
2	July	(321,940)	-	219,422	(523)	(61,841)	-	33,525	38,173	(824)	49,373	-	6,472
3	August	(535,687)	-	127,468	(976)	19,407	-	58,088	30,413	(2,769)	49,562	-	4,953
4	September	(321,155)	-	131,948	(1,015)	23,721	-	34,637	35,919	(3,270)	76,493	-	96
5	October	2,550,426	-	134,749	6,594	33,483	-	34,637	46,337	(4,199)	43,079	-	4
6	November	(1)	(4,979,106)	142,595	(1,161)	401,683	(2,337,554)	34,637	116,956	(4,168)	42,779	5,773	4,739
7	December	(113,706)	-	243,358	(999)	(432,793)	52,827	1,767	141,040	(3,413)	62,217	150	4,574
8	January-2012	1	-	130,395	27,122	786,563	-	33,395	152,692	129,093	48,187	-	0
9	February	1	-	147,103	18,630	920,045	-	33,395	43,914	(6,254)	31,152	228	15
10	March	1	-	127,744	(340)	135,117	-	95,839	80,619	153,419	66,152	-	489
11	April	(3,266,000)	-	133,571	(739)	85,602	-	54,210	58,410	(89,904)	35,780	-	1
12	May	0	-	130,259	(811)	(372,300)	-	54,210	39,576	(4,671)	35,393	-	5,769
13	TOTAL	(2,329,819)	(4,979,106)	1,799,731	45,196	1,489,142	(2,284,727)	487,532	840,315	161,920	614,394	6,251	32,056

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

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

Response:

- a. The amount of Federal Income Taxes paid for the twelve months ended May 31, 2012 was \$756,158. Please note the 2008 IRS refund under the tax sharing agreement was not received until October 2009, when it was received by the Parent.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation is \$20,874,553. See Exhibit No. 7, Page 7.
- c. None.
- d. For the twelve months ended May 31, 2012, the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit is \$360,243. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%).
- e. None.

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDED MAY 31, 2012

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Dr. 410-1101 Deferred Federal Income Tax	\$20,874,553
Cr. 282-2205 Accumulated Deferred Income Taxes	\$20,874,553

b. Amortization of Job Development Credits

Dr. 255 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. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

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, then additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No.2 and Exhibit No.7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended May 31, 2012.

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.7, Pages 12,13,14,19 and 20, for explanation of the adjustments to the twelve months ended May 31, 2012.

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

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

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

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The tax sharing agreement approved by the Securities and Exchange Commission as well as state regulatory commissions dictate the terms of the allocation of tax liability. Basically each member is allocated their separate return liability, plus positive companies are allocated tax benefits from Parent Company losses per the Order approved by the SEC. Attached are the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 50) and the SEC Order (Exhibit No. 7, pages 51 - 60). For the allocations from 2008-2010, please see Exhibit No. 7, pages 2-4. Please note that through the SEC Order, NiSource Inc. (through NiSource Finance Corp.) is entitled to keep the tax benefits of Acquisition Debt on the purchase of Columbia Energy Group.
- c. See the 2008-2010 allocations (Exhibit No. 7, pages 2-4) discussed in b above.
- d. The income tax return is available for review at the Harrisburg law office of Post & Schell.

September 30, 2002

NISOURCE INC. AND SUBSIDIARY COMPANIES
INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware ("NiSource") and a registered holding company under the Public Utility Holding Company Act of 1935 ("Act"), together with its subsidiary companies, direct and indirect, listed as parties hereto, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated Federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, (hereinafter collectively referred to as the "NiSource Group"), to enter into an agreement for the allocation of current federal income taxes; and

WHEREAS, certain members of the NiSource Group will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the NiSource Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, by order dated September 12, 2002, the Securities and Exchange Commission has authorized NiSource and its subsidiaries to enter into this agreement as of January 1, 2001 and to allocate consolidated income taxes in the manner herein provided; and

NOW, THEREFORE, each member ("Member") of the NiSource Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the NiSource Group shall be allocated as follows:

Definitions and Interpretation

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

"Acquisition Indebtedness" means indebtedness incurred by NiSource or NiSource Finance Corp. ("Finance") to finance the acquisition (including related costs) by NiSource of all of the issued and outstanding stock of Columbia Energy

Group and any renewals or extensions thereof. Acquisition Indebtedness also includes indebtedness incurred by NiSource or Finance for the purpose of refinancing the indebtedness relating to the acquisition (including related costs) of all of the issued and outstanding stock of Columbia Energy Group.

"Code" means the Internal Revenue Code of 1986, as amended.

"Consolidated Group" means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) federal income tax return filed by NiSource in accordance with sections 1501 and 1502 of the Code or (ii) Other Return.

"Consolidated Return" means any consolidated federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the NiSource Group in a consolidated, combined or unitary group of which NiSource is the common parent.

"Consolidated Return Year" means any period during which NiSource files a consolidated federal income tax return or Other Return that includes one or more Members of the NiSource Group in a consolidated, combined or unitary group of which NiSource is a common parent.

"Consolidated Taxable Income" is the taxable income of the Consolidated Group as computed for federal or state income tax purposes.

"Consolidated Tax Liability" means, with reference to any taxable period, the consolidated, combined or unitary tax liability (including any interest, additions to tax and penalties) of the Consolidated Group for such taxable period (including the consolidated federal income tax liability and other consolidated, combined or unitary liability for Other Taxes).

"Corporate Taxable Income" means the income or loss of an associate company for a tax year computed as though such company had filed a separate return on the same basis as used in the Consolidated Return, except that dividend income from associate companies shall be disregarded, and other intercompany transactions eliminated in the Consolidated Return shall be given appropriate effect.

"Designated Official" means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

"Other Return" means any consolidated, combined or unitary return of Other Taxes filed by NiSource or another Member of the NiSource Group, whether before or after the date hereof, which covers the operations of one or more Members of the NiSource Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the NiSource Group to the government of any state, municipal or other political subdivision, including all agencies and instrumentalities of such government.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Separate Return Tax” means the tax on the Corporate Taxable Income of a corporation which is a Member computed for purposes of this Agreement as though such company were not a Member of a consolidated group.

Section 1.2 References, Etc. The words “*hereof*”, “*herein*” and “*hereunder*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. For purposes of this Agreement, Finance will not be treated as a Member of the NiSource Group and all items of income, deduction, loss, credit or any other tax attribute of Finance shall be treated as an item of income, deduction, loss, credit or tax attribute of NiSource. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “*include*”) means “including but not limited to”.

Preparation and Filing of Tax Returns; Allocation of Taxes

Section 2.1 Federal Returns.

(a) A U.S. consolidated federal income tax return shall be prepared and filed by NiSource for each taxable year in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated federal income tax return. NiSource and all its subsidiaries shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

(b) (i) The Consolidated Group will elect, on a timely basis, in accordance with Code Section 1552(b) and Section 1.1552-1(c)(2) of the Regulations to

allocate its consolidated tax liability (other than alternative minimum tax ("AMT") and its related credits) among its Members under the method described in Sections 1.1502-33(d)(3) and 1.1552-1(a)(2) commencing with the consolidated taxable year ended December 31, 2001. The fixed percentage to be used for purposes of Regulations section 1.1502-33(d)(3)(i) is 100%. The general effect of such method is to first allocate the consolidated tax liability among the Members of the Consolidated Group on the basis of the percentage of the total consolidated tax which the tax of such Member (other than AMT and its related credits) if computed on a separate return basis would bear to the total amount of the taxes (other than AMT and its related credits) for all Members of the group so computed. Then such method allocates an additional amount (the "Tax Benefit Amount") to each Member up to, but not greater than, the excess, if any, of its Separate Return Tax liability (other than AMT and its related credits) over the amount allocated to such Member in the previous sentence. The total of the Tax Benefit Amounts allocated to Members shall result in payments to, and an increase in the earnings and profits of, the Members who had items of deduction, loss or credits to which such Tax Benefit Amount is attributable. This election is intended to comply with Rule 45(c)(5) under the Act, as modified by Section 2(d) below.

(ii) The allocation of the alternative minimum tax liability incurred by the NiSource Group and the resulting minimum tax credit shall be allocated in the manner set forth in Proposed and Temporary Treasury Regulation Sections 1.1502-55. This method generally allocates (i) any AMT paid by the NiSource Group based on the relative separate adjusted AMT of each Member and (ii) the minimum tax credit (AMTC) on the basis of the AMT previously assigned to such Member and assuming that AMTC is utilized on a "first in/first out" methodology, and that to the extent that AMTC arising in one year is not fully utilized, such AMTC is utilized proportionately by the Members previously assigned AMT for that year.

(c) Each Member's allocable share of the consolidated income tax liability as determined in Section 2.1(b) hereby shall be used in both (i) the determination of each Member's earnings and profits and (ii) determining the amounts to be paid (as provided in Section 3.4 of this Agreement) by Members to NiSource with respect to each Member's share of the Consolidated Group's Tax liability and payments from NiSource to Members with respect to the use of a Member's tax attributes.

(d) (i) The aggregate of all amounts paid by Members of the Consolidated Group (the "Paying Members") as a result of the excess of each Members' Separate Return Tax liability (as determined under Section 1.1552-1(a)(2)(ii) of the Regulations) over the amount allocated to such Member as its share of the Consolidated Tax Liability under Code Section 1552 (i.e., the Tax Benefit Amount) shall be paid by NiSource to the other Members (the "Loss Members") which had tax deductions, losses and credits to which such payments by the Paying Members are attributable. The apportionment of such payments among Loss Members shall be in a manner that reflects the Consolidated Group's absorption of such tax attributes in the manner described in Section 2.1(e) below. The payments to the Loss Members for their tax

attributes shall be pursuant to a consistent method which reasonably reflects such items of loss or credit (such consistency and reasonableness to be determined by the Designated Official).

(ii) Notwithstanding the provisions of section 2.1(d)(i), the Tax Benefit Amount allocated to NiSource and paid to NiSource as a result of its being a Loss Member shall be limited to its Tax Benefit Amount determined without regard to this section 2.1(b)(ii) multiplied by a fraction, the numerator of which is NiSource's interest deduction attributable to Acquisition Indebtedness, and the denominator of which is the sum of all of NiSource's deductions. The portion of NiSource's Tax Benefit Amount which cannot be allocated and paid to NiSource due to the operation of this Section shall be reallocated to Paying Members of the Consolidated Group other than NiSource in accordance with the principles contained in section 2.1(b)(i).

(e) In apportioning the payments to Loss Members for the Tax Benefit Amount pursuant to Section 2.1(d) hereof:

(i) any consolidated net operating loss ("NOL") shall be allocated among the group Members pursuant to Regulations Section 1.1502-21(b). To the extent the consolidated NOL is carried back, any Member's individually allocable NOL shall be deemed carried back and utilized in proportion to the amount that the Member's NOL bears to the consolidated NOL. Analogous principles shall apply in the case of NOL carryforwards;

(ii) with respect to each type of credit used to offset all or a portion of the Consolidated Tax Liability otherwise payable, such credit shall be allocated among the Members by crediting to each Member an amount of credit which that Member would have available to utilize on a separate return basis in a manner consistent with the method set forth in Section 2.1(e)(i) above.

(iii) the cost of any credit recapture which results in the payment of tax shall be specifically allocated to the Member whose credit is recaptured determined in a manner consistent with the provisions of Section 2.1(e)(i) above.

(f) The allocation of tax shall be subject to further adjustment from time to time on account of the payment of additional tax or the receipt of a refund attributable to either the filing of an amended return or on account of the results of an audit conducted by the Internal Revenue Service or other relevant taxing authority.

Section 2.2 Other Taxes. (a) NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource and its subsidiaries. In the event any taxing authority requires or permits that a combined, consolidated or unitary return be filed for Other

Taxes, which return includes both NiSource and a subsidiary, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will advise each of its subsidiaries included in each Other Return and each governmental office in which any Other Return is filed. Other Taxes shall be allocated among the NiSource Group in a manner that is consistent with the method set forth in Article 2 hereof. Furthermore, amounts due to NiSource or from NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Sections 2.1(b) and 2.1(d).

(b) Each Member of the NiSource Group that does not file an Other Return together with any other Member of the NiSource Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member filing the Other Return.

(c) If any Member of the NiSource Group is required to file a combined, consolidated or unitary return for Other Taxes with another Member of the NiSource Group, but not with NiSource (an "Other Taxes Subgroup"), then NiSource shall have the rights, powers and obligations to file such tax returns and apportion among and, collect and remit from, the applicable Members such Other Taxes as the rights, powers and obligations given to NiSource under this Agreement with respect to the Consolidated Tax Liability. Such returns shall be prepared and filed by NiSource. If the right to file a combined, consolidated or unitary return for Other Taxes is optional, then NiSource shall decide which of its subsidiaries should, to the extent permitted by law, join in filing of such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to calculate the amounts payable by the Members pursuant to Article 3 hereof.

Responsibility for Tax; Intercompany Payments

Section 3.1 Responsibility. Assuming the Members of the Consolidated Group have fulfilled their obligations pursuant to this Article III, then NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless with respect to, the payment of: (a) the Consolidated Tax Liability for each taxable period for which, as determined under Section 2.1 hereof, NiSource filed a Consolidated Return or should have been filed; and (b) any and all Other Taxes due or payable with respect to any Other Return which is filed by NiSource or should have been filed.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of estimated tax payments to be made on a projected consolidated federal income tax return for each year. In making this determination, NiSource shall elect a method for determining estimated tax and each Member shall follow that method; provided, however, under no circumstances shall a Loss Member be paid any amount described in Section 2.1(d) until a date after which NiSource has filed the Consolidated Return for such Consolidated Return Year. Such Members will pay, to NiSource or be paid by NiSource, such estimates not later than the 15th day of the 4th, 6th, 9th and 12th months of such Consolidated Return Year. With respect to any extension payment, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of such extension payment. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments plus their extension payments and (2) such Member's actual Tax Liability for any Consolidated Return Year as determined under Section 2.1(b) hereof, shall be paid to NiSource or by NiSource within sixty (60) days after the filing of the consolidated federal income tax return.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service or any other taxing authority with respect to items of income, deductions or credits, as well as interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Section 3.2 or Section 3.3 hereof. In the event of any adjustment to the Consolidated Tax Liability relating to items of income, deductions or credit, as well as interest or penalties, attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group under paragraphs (a) of this Section 3.2 or Section 3.3 hereof shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment from a Member to NiSource or by NiSource to a Member, as the case may be, shall be promptly made after any payments are made to the Internal Revenue Service or any other taxing authority, refunds received or final determination of the matter in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of the Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Payments by a Member with respect to Other Taxes and required estimates thereof for which any other Member has joint and several liability shall be calculated and made by or to such Member in the same manner as that

provided in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment to or from such Member with respect to federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made to or from such subsidiary with respect to Other Taxes and estimates thereof. Each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint or several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a subsidiary of NiSource pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof shall be made by such subsidiary to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource. To the extent any payments are to be made to a subsidiary with respect to the use of such subsidiary's tax attributes by the Consolidated Group pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof, NiSource shall make such payment to such subsidiary by either promptly crediting as an offset against amounts owned by such Member to NiSource, or to the extent no amounts are owed to NiSource by such Member, by cash payments to the Member.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Article II hereof. Tax Refunds received by NiSource with respect to any Consolidated Tax Liability, shall be paid by NiSource to the Member of the Consolidated Group entitled to such Tax Refund, as determined.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to Taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of monies as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

Section 3.5 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

ARTICLE IV.

Miscellaneous Provisions

Section 4.1 Effect. The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for federal income tax purposes.

Section 4.2 Effective Date and Termination of Affiliation. This Agreement shall be effective with respect to all taxable years ending on or after January 1, 2001, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of the tax year. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to taxable years including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number: 219-647-6177 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.4 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.5 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.6 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at a future time.

Section 4.7 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.8 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.9 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE. THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.10 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.11 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and hereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.12 Attorneys' Fees. If any Member or former Member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.13 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.

Section 4.14 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.15 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

Section 4.16 Departing Members

(a) In the event that any Member of the NiSource Group at any time leaves the NiSource Group and, under any applicable statutory provision or regulation, that Member is assigned and deemed to take with it all or a portion of any of the tax attributes of the NiSource Group (including but not limited to NOL, credit carry forwards, and AMTC carry forwards), then to the extent that the amount of tax attributes so assigned differs from the amount of such attributes previously allocated to such Member under this agreement, the departing Member shall appropriately settle with the NiSource Group. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL multiplied by the applicable tax rate relating to such NOL. The settlement payment shall be paid to NiSource within sixty days after the Member leaves the NiSource Group. The settlement amounts shall be allocated among the remaining Members of the NiSource Group in proportion to the relative level of attributes possessed by each Member and the attributes of each Member shall be adjusted accordingly.

(b) Upon the departure of any Member from the NiSource Group, such Member shall allocate its items of income, deduction, loss and credit between the period that it was a Member of the NiSource Group and the period thereafter based upon a closing of the books methodology allowed under Treasury Regulation Section 1.1502-76(b)(2). The difference between (1) its prior estimated taxes or payments of Tax Benefit and (2) the amount of taxes due or payments of Tax Benefit due to that Member, shall be appropriately settled on the day such Member leaves the NiSource Group or on an alternative date mutually agreeable in writing to the NiSource Group and the departing Member.

EXECUTED as of the date and year first above written.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President and Controller
NiSource Inc.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President
[List of companies attached as Exhibit A]

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: President
Columbia Insurance Corporation, Ltd.

By: /s/ H. Phillip Conrad
Printed Name: H. Phillip Conrad
Title: President
Northern Indiana Trading Company, Inc.

EXHIBIT A

Bay State Gas Company

Bay State GPE, Inc.

Northern Utilities, Inc.

Columbia Energy Group

Columbia Atlantic Trading Corporation

Columbia Energy Group Capital Corporation

TriStar Gas Technologies, Inc.

Columbia Energy Resources, Inc.

Alamco-Delaware, Inc.

Columbia Natural Resources, Inc.

Columbia Natural Resources Canada, Ltd.

Hawg Hauling and Disposal, Inc.

Columbia Energy Services Corporation

Columbia Energy Marketing Corporation

Columbia Energy Power Marketing Corporation

Columbia Energy Retail Corporation

Columbia Accounts Receivable Corporation

Columbia Gas of Kentucky, Inc.

Columbia Gas of Maryland, Inc.

Columbia Gas of Ohio, Inc.

Columbia Gas of Pennsylvania, Inc.

Columbia Gas of Virginia, Inc.

Columbia Gas Transmission Corporation

Columbia Gulf Transmission Company

Columbia Network Services Corporation

CNS Microwave, Inc.

Columbia Petroleum Corporation

Columbia Pipeline Corporation

Columbia Deep Water Services Company

Columbia Remainder Corporation

Columbia Electric Binghamton General Corporation

Columbia Electric Binghamton Limited Corporation

Columbia Electric Haverstraw Corporation

Columbia Service Partners, Inc.

Columbia Assurance Agency, Inc.

Columbia Service Partners of Virginia, Inc.

Columbia Transmission Communications Corporation

EnergyUSA, Inc. (IN)

EnergyUSA, Inc. (MA)

EnergySPE, Inc.

EnergyUSA (Connecticut), Inc.

EnergyUSA Engineering, Inc.

EnergyUSA Mechanical, Inc.

EnergyUSA Commercial Energy Services, Inc.

EnergyUSA Retail, Inc.

EnergyUSA-TPC Corp.

EnergyUSA-Appalachian Corp.

NI Energy Services Transportation, Inc.

NI Fuel Company, Inc.

NI-TEX, Inc.

NI-TEX Gas Services, Inc.

IWC Resources Corporation

Harbour Water Corporation

Indianapolis Water Company

Irishman's Run Acquisition Corporation

IWC Morgan Water Corporation

Lawrence Water Company, Inc.

Liberty Water Corporation

The Darlington Water Works Company

Kokomo Gas and Fuel Company

NI Energy Services, Inc.

Crossroads Pipeline Company

NESI Power Marketing, Inc.

NiSource Capital Markets, Inc.

NiSource Corporate Services Company (DE)

NiSource Development Company, Inc.

Cardinal Property Management, Inc.

JOF Transportation Company

Lake Erie Land Company

SCC Services, Inc.

NDC Douglas Properties, Inc.

South Works Power Company

NiSource Energy Technologies, Inc.

NiSource Finance Corp.

NiSource Pipeline Group, Inc.

Granite State Gas Transmission, Inc.

Bay State Energy Enterprises, Inc.

Northern Indiana Fuel and Light Company, Inc.

Northern Indiana Public Service Company

Primary Energy, Inc.

Cokenergy, Inc.

Harbor Coal Company

Lakeside Energy Corporation

North Lake Energy Corporation

Portside Energy Corporation

Whiting Clean Energy, Inc.

SECURITIES AND EXCHANGE COMMISSION

(Release No. 35-27567; 70-9681)

NiSource Inc., et al.

**Supplemental Order Authorizing Tax Allocation Agreement; Reservation of
Jurisdiction**

September 12, 2002

NiSource Inc. ("NiSource"), a registered holding company; its utility subsidiaries: Northern Indiana Public Service Company ("Northern Indiana"); Kokomo Gas and Fuel Company ("Kokomo") and its subsidiary, Northern Indiana Fuel and Light Company ("NIFL") and its subsidiary, all located in Merrillville, Indiana; Bay State Gas Company ("Bay State"); Northern Utilities, Inc. ("Northern Utilities"), both located in Westborough, Massachusetts; Columbia Gas of Kentucky, Inc. ("Columbia Kentucky"); Columbia Gas of Ohio, Inc. ("Columbia Ohio"); Columbia Gas of Maryland, Inc. ("Columbia Maryland"); Columbia Gas of Pennsylvania, Inc. ("Columbia Pennsylvania"); and Columbia Gas of Virginia, Inc. ("Columbia Virginia"), all located in Columbus, Ohio; Columbia Energy Group ("Columbia"), a subsidiary registered holding company of NiSource, Merrillville, Indiana; and NiSource's nonutility subsidiaries: NiSource Corporate Services Company; EnergyUSA, Inc., (an Indiana corporation) and its subsidiaries; Primary Energy, Inc. and its subsidiaries; NiSource Capital Markets, Inc.; NiSource Finance Corp. ("NiSource Finance"); NiSource Pipeline Group, Inc. and its subsidiaries; NiSource Development Company, Inc. and its subsidiaries; NI Energy Services, Inc. and its subsidiaries; NiSource Energy Technologies, Inc.; Columbia Atlantic Trading Corporation; Columbia Energy Group Capital Corporation and its

subsidiaries; Columbia Pipeline Corporation and its subsidiaries; Columbia Energy Services Corporation; Columbia Remainder Corporation, all located in Merrillville, Indiana; Columbia Insurance Corporation, Ltd, Hamilton HM CX, Bermuda; Columbia Energy Resources, Inc. and its subsidiaries, Charleston, West Virginia; Columbia Gas Transmission Corporation; Columbia Transmission Communications Corporation, Fairfax, Virginia; IWC Resources Corporation ("IWCR") and its subsidiaries, Indianapolis, Indiana; Columbia Accounts Receivable Corporation; Columbia Service Partners, Inc. and its subsidiaries; Columbia Network Services Corporation and its subsidiary, all located in Columbus, Ohio; Columbia Gulf Transmission Company, Houston, Texas; and Bay State GPR, Inc., both located in Westborough, Massachusetts (collectively, "Applicants"), have filed with the Securities and Exchange Commission ("Commission") a post-effective amendment ("Post-Effective Amendment") under section 12(b) of the Act and rule 45 under the Act to a previously submitted application-declaration ("Application"). The Commission issued a notice of the Application on September 26, 2000.¹

I. Background

NiSource became a registered holding company on November 1, 2000, following the acquisition of Columbia, which is also a registered holding company.² NiSource owns, directly or indirectly, all of the issued and outstanding common stock of Northern Indiana, Kokomo, NIPL, Bay State, and Northern Utilities, which were the pre-merger public-utility subsidiaries of NiSource; and indirectly through Columbia, all of the issued

¹ HCAR No. 27236.

² The Commission authorized the acquisition by order dated October 30, 2000 (HCAR No. 27263).

and outstanding common stock of Columbia Kentucky, Columbia Maryland, Columbia Ohio, Columbia Pennsylvania, Columbia Virginia (collectively, the "Utility Subsidiaries"). Together, the Utility Subsidiaries distribute gas at retail in portions of Indiana, Ohio, Virginia, Maryland, Kentucky, Pennsylvania, Massachusetts, New Hampshire and Maine. Northern Indiana also generates, transmits and sells electricity in a portion of Indiana.

NiSource also holds directly or indirectly numerous non-utility subsidiaries and investments. Its principal non-utility subsidiaries are: NiSource Corporate Services Company, a subsidiary service company; EnergyUSA, Inc., which serves as the holding company for subsidiaries that are engaged in energy marketing and in providing energy management services; Primary Energy, Inc., which develops and invests in cogeneration and other large industrial energy facilities; IWCR, which was previously the holding company for several water distribution companies;³ NiSource Pipeline Group, Inc., which is a holding company for certain of NiSource's interstate pipeline companies; NiSource Development Company, Inc., which holds investments in various businesses, primarily in real estate, that are intended to complement NiSource's energy businesses; Columbia Gas Transmission Corporation and Columbia Gulf Transmission Company, which are interstate pipeline companies; and Columbia Energy Resources, Inc, which, through subsidiaries, explores for, develops, gathers and produces natural gas and oil in the United States and Canada. A more complete description of NiSource and its subsidiaries

³ The principal operating assets of IWCR and its subsidiaries were recently sold in accordance with the Commission's divestiture order under section 11(b)(1) of the Act.

is contained in the Commission's order, dated October 30, 2000, approving NiSource's acquisition of Columbia.⁴

By order dated November 1, 2000 in this file ("Financing Order"), the Commission authorized NiSource and its subsidiaries to engage in a program of external financing and intrasystem financing, and other related transactions, for the period through December 31, 2003 ("Authorization Period").⁵ In the Financing Order, the Commission reserved jurisdiction over, among other things, a proposed tax allocation agreement ("Tax Allocation Agreement") that will allocate the consolidated income tax liability of NiSource among the members of the consolidated group.

NiSource organized NiSource Finance to facilitate financing the cash portion of the consideration paid to Columbia's shareholders in the merger. At the closing of the merger, NiSource Finance issued \$4,144,501,483 of commercial paper, back-stopped by a 364-day revolving credit facility, to finance the cash portion of the merger consideration and other related costs of the transaction.

Subsequently, between November 14, 2000 and April 6, 2001, NiSource Finance issued and sold a total of \$2.95 billion of senior unsecured notes with varying maturities between April 15, 2003 and November 15, 2010. On November 27, 2000, NiSource issued 11.5 million shares of common stock and used the net proceeds (\$280.9 million) to reduce the outstanding amount of commercial paper issued by NiSource Finance.

⁴ HCAR No. 27263.

⁵ HCAR No. 27265. By supplemental order, the Commission approved an increase in short-term borrowings by NiSource (HCAR No. 27361 (March 21, 2001)).

NiSource guarantees NiSource Finance's commercial paper and senior unsecured notes.⁶

NiSource also issued to Columbia's shareholders equity-linked securities called "SAILS" that consist of a zero-coupon debenture coupled with a forward equity contract requiring the holder to purchase common stock of NiSource on the fourth anniversary of the closing of the merger. The aggregate face amount of the debentures embedded in the SAILS was approximately \$114.4 million at the time of issuance. Under the Internal Revenue Code, the difference between the face amount of the debenture at maturity (\$2.60 per unit) and the fair market value of the debenture on the date of issuance is treated as original issue discount ("OID"). The OID is reported as taxable income by the holders of the SAILS and as a deductible interest expense by NiSource on a yield-to-maturity basis during the four-year period that the SAILS are outstanding.

The term "Acquisition Debt," used below, includes the senior unsecured notes issued by NiSource, as described above, the debentures embedded in the SAILS, and that portion (approximately \$913.6 million at December 31, 2001) of the commercial paper issued at closing that was not subsequently retired or refinanced with the proceeds of common stock and senior unsecured notes. The term also includes indebtedness that may be incurred by NiSource or NiSource Finance during the Authorization Period for the purpose of refinancing any of this indebtedness. The remaining amount of outstanding floating rate Acquisition Debt has been further reduced since December 31, 2001 through the application of the net cash proceeds of the sale of the assets or securities of certain non-utility subsidiaries of NiSource, including, principally, the assets of IWCR and its

⁶ NiSource's commercial paper is rated A-2 by Standard and Poor's ("S&P") and P-3 by Moody's Investor Services ("Moody's"). Its long-term unsecured debt is rated BBB by S&P and Baa3 by Moody's.

subsidiaries, which were sold on April 30, 2002. At June 30, 2002, the floating rate portion of the Acquisition Debt was \$515.6 million.

The interest expense on the Acquisition Debt in 2001 was \$253.8 million. NiSource estimates that the annual interest expense on the Acquisition Debt in 2002 and subsequent years, assuming no further reductions in the amount outstanding and no change in short-term interest rates, will be approximately \$248 million. Because NiSource and its consolidated subsidiaries will file a consolidated income tax return, the interest expense on the Acquisition Debt will offset the group's consolidated taxable income and therefore reduce the overall tax liability of the group. NiSource estimates that the interest expense on the Acquisition Debt in 2001 will reduce the group's tax liability by about \$88 million.⁷ However, as discussed below, unless the relief requested in this post-effective amendment is granted, NiSource would not be able to retain, or share in, the tax benefit (i.e., the reduction in the group's income tax liability) that is associated with the interest it pays on the Acquisition Debt. Rather, under rule 45(c), the benefit of the interest expense would have to be allocated to other members of the group with a positive allocation of tax (primarily the Utility Subsidiaries and the large pipeline subsidiaries).

II. Tax Allocation Agreement

Applicants request that the Commission issue a supplemental order releasing jurisdiction of the Tax Allocation Agreement reserved over in the Financing Order.

⁷ NiSource calculates this estimate by applying a hypothetical 35% tax rate to the consolidated taxable income of the group.

Applicants propose to allocate their consolidated income tax liability in accordance with the Tax Allocation Agreement through December 31, 2003, the end of the authorization period of the Financing Order.⁸

Section 12(b) of the Act and rule 45(a) under the Act prohibit a registered holding company or any of its subsidiaries from lending to, extending its credit in any manner to, indemnifying, or making a donation or capital contribution to any company in the same holding-company system without prior Commission approval.

Under the Tax Allocation Agreement, the consolidated tax will be allocated among the members of the group in proportion to the separate return tax of each member, provided that the tax apportioned to any subsidiary company of NiSource will not exceed the "separate return tax" of the subsidiary. This is the method of allocation permitted under rule 45(c)(2)(ii). The Tax Allocation Agreement, however, does not qualify for the exemption from the requirements of rule 45(a) because NiSource will retain the benefits, in the form of reductions in consolidated taxes, attributable to the interest expense on the Acquisition Debt.⁹

Applicants state that the proposed Tax Allocation Agreement assigns the tax benefit associated with the interest expense on the Acquisition Debt to NiSource, the

⁸ Applicants will file a new application/declaration to extend the period in which they may allocate consolidated income taxes in accordance with the Tax Allocation Agreement past December 31, 2003. This application/declaration will include, among other things, information on the actual and *pro forma* effect of the proposed tax allocation method on the capitalization and cash flow of the members of the NiSource group for the period covered by any requested extension.

⁹ An exemption from the requirements of rule 45(a) is not available because rule 45(c)(5)

entity that is legally obligated for payment of that interest expense. In addition, the proposed Tax Allocation Agreement will not shift a larger portion of the group's tax liability to any member than the member would otherwise pay on a separate return basis. Exhibit K-1 to the Application illustrates the difference between the rule 45(c) method and the proposed method in the amounts of tax that would be allocated to the members of the NiSource group.¹⁰

III. Conclusion

Applicants state that, for purposes of rule 54, the conditions specified in rule 53(a) are satisfied and that none of the adverse conditions specified in rule 53(b) exist. As a result, the Commission will not consider the effect on the NiSource system of the capitalization or earnings of any NiSource subsidiary that is an exempt wholesale generator or foreign utility company, as those terms are defined in sections 32 and 33 of the Act, respectively, in determining whether to approve the proposed transaction.

The Maine Public Utilities Commission authorized the Tax Allocation Agreement with respect to Northern Utilities. The Pennsylvania Public Utility Commission authorized the Tax Allocation Agreement with respect to Columbia Pennsylvania. The State Corporation Commission of Virginia authorized the Tax Allocation Agreement with respect to Columbia Virginia. In addition, Northern Utilities must file a copy of the Tax

requires NiSource to reallocate these benefits to its subsidiary companies.

¹⁰ When Exhibit K-1 was prepared and filed in this proceeding, NiSource assumed that annual interest expense on the Acquisition Debt would be about \$280 million. In fact, NiSource states in the Post-Effective Amendment that interest expense on the Acquisition Debt in 2001 was \$253.8 million, and is estimated at approximately \$248 million in 2002 and later years, assuming no change in interest rates and no further principal repayments.

Allocation Agreement with the New Hampshire Public Utilities Commission, for notice purposes, within 10 days after the date on which it is executed, and Bay State Gas Company must file a copy of the Tax Allocation Agreement, for notice purposes, with the Massachusetts Department of Telecommunications and Energy. Either commission could, *sua sponte*, institute a proceeding and hold hearings on the Tax Allocation Agreement. However, NiSource states that neither commission has taken any action.

Except as stated above, no other state commission, and no federal commission, other than this Commission, has jurisdiction over the Tax Allocation Agreement. NiSource estimates that the fees and expenses incurred or to be incurred in connection with its proposal will not exceed \$15,000.

Upon the basis of the facts in the record, it is hereby found that the applicable standards of the Act and rules under the Act are satisfied, and that no adverse findings are necessary.

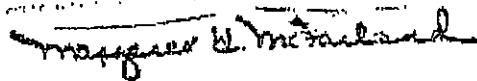
IT IS ORDERED, under the applicable provisions of the Act and rules under the Act, that, except as to those matters over which jurisdiction is reserved, the Application, as amended, be allowed to take effect immediately, subject to the terms and conditions prescribed in rule 24 under the Act; provided that NiSource will file, as an exhibit to its Annual Report on Form U55, beginning with its Annual Report for 2002, a table in the form of Exhibit L that identifies each component of the Acquisition Debt, the associated interest expense, and the amounts and dates of any prepayments or retirements in the outstanding balance of the Acquisition Debt. Further, NiSource will file, by an amendment to its Annual Report on Form U55 within 30 days of the date on which it files its consolidated tax return, a spreadsheet that shows the actual allocation of income

taxes to each of the members of the consolidated group and that portion of tax (or negative tax) that is attributable to the interest expense on the Acquisition Debt.

IT IS FURTHER ORDERED, that jurisdiction continue to be reserved over:

(1) the energy marketing activities by any nonutility subsidiary outside the United States and Canada; (2) the proposed gas exploration and production activities outside the United States and Canada; (3) investments in pipeline and storage facilities outside the United States; and (4) any other energy-related activities of nonutility subsidiaries outside the United States.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.



Margaret H. McFarland
Deputy Secretary

Columbia Gr Pennsylvania
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Attachment I
Exhibit No. 7
Witness: Panpilas W.Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2012

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$17,289,886	\$0	\$17,289,886	\$17,164,058	\$20,224	\$0	\$0	\$0	\$0	\$17,289,886	\$17,184,282
V1954	\$2,435,697	\$0	\$2,435,697	\$2,435,697	\$0	\$0	\$0	\$0	\$0	\$2,435,697	\$2,435,697
V1955	\$5,414,625	\$0	\$5,414,625	\$5,414,625	\$0	\$0	\$0	\$0	\$0	\$5,414,625	\$5,414,625
V1956	\$3,565,506	\$0	\$3,565,506	\$3,565,506	\$0	\$0	\$0	\$0	\$0	\$3,565,506	\$3,565,506
V1957	\$4,223,203	\$0	\$4,223,203	\$4,223,203	\$0	\$0	\$0	\$0	\$0	\$4,223,203	\$4,223,203
V1958	\$4,885,691	\$0	\$4,885,691	\$4,885,691	\$0	\$0	\$0	\$0	\$0	\$4,885,691	\$4,885,691
V1959	\$4,606,584	\$0	\$4,606,584	\$4,606,584	\$0	\$0	\$0	\$0	\$0	\$4,606,584	\$4,606,584
V1960	\$4,640,219	\$0	\$4,640,219	\$4,640,219	\$0	\$0	\$0	\$0	\$0	\$4,640,219	\$4,640,219
V1961	\$5,031,003	\$0	(\$18)	\$5,031,003	\$0	\$0	\$0	\$0	\$0	\$5,031,003	\$5,031,003
V1962	\$4,530,718	\$0	\$0	\$4,530,718	\$0	\$0	\$0	\$0	\$0	\$4,530,718	\$4,530,718
V1963	\$5,434,794	\$0	\$0	\$5,434,794	\$0	\$0	\$0	\$0	\$0	\$5,434,794	\$5,434,794
V1964	\$5,752,200	\$0	\$0	\$5,752,200	\$0	\$0	\$0	\$0	\$0	\$5,752,200	\$5,752,200
V1965	\$4,901,651	\$0	\$0	\$4,901,651	\$0	\$0	\$0	\$0	\$0	\$4,901,651	\$4,901,651
V1966	\$6,527,813	\$0	\$0	\$6,527,813	\$0	\$0	\$0	\$0	\$0	\$6,527,813	\$6,527,813
V1967	\$6,477,845	\$0	\$0	\$6,477,845	\$0	\$0	\$0	\$0	\$0	\$6,477,845	\$6,477,845
V1968	\$5,948,343	\$0	\$26,403	\$5,921,940	\$4,062	\$0	\$0	\$0	\$0	\$5,948,343	\$5,926,003
V1969	\$4,772,244	\$0	\$0	\$4,772,244	\$0	\$0	\$0	\$0	\$0	\$4,772,244	\$4,772,244
V1970	\$3,880,728	\$0	\$0	\$3,880,728	\$0	\$0	\$0	\$0	\$0	\$3,880,728	\$3,880,728
V1971	\$9,434,565	\$0	\$57,395	\$9,429,050	\$0	\$0	\$0	\$0	\$0	\$9,434,565	\$9,429,050
V1972	\$5,775,200	\$0	\$3,264	\$5,770,785	\$0	\$0	\$0	\$0	\$0	\$5,775,200	\$5,770,785
V1973	\$4,866,020	\$0	\$13,423	\$4,866,020	\$0	\$0	\$0	\$0	\$0	\$4,866,020	\$4,866,020
V1974	\$6,670,944	\$0	\$0	\$6,670,944	\$0	\$0	\$0	\$0	\$0	\$6,670,944	\$6,670,944
V1975	\$6,249,649	\$0	\$4,869	\$6,248,510	\$0	\$0	\$0	\$0	\$0	\$6,249,649	\$6,248,510
V1976	\$5,570,314	\$0	\$17,969	\$5,442,500	\$0	\$0	\$0	\$0	\$0	\$5,570,314	\$5,442,500
V1977	\$9,828,321	\$0	\$733	\$9,882,704	\$0	\$0	\$0	\$0	\$0	\$9,828,321	\$9,882,704
V1978	\$10,299,560	\$0	\$0	\$10,054,379	\$0	\$0	\$0	\$0	\$0	\$10,299,560	\$10,054,379
V1979	\$13,288,569	\$0	\$116,665	\$13,249,916	\$0	\$0	\$0	\$0	\$0	\$13,288,569	\$13,249,916
V1980	\$12,344,453	\$0	\$44,320	\$12,424,851	\$334	\$0	\$0	\$0	\$0	\$12,344,453	\$12,425,185
V1981	\$15,745,447	\$0	\$15,745,447	\$15,714,543	\$768	\$0	\$0	\$0	\$0	\$15,745,447	\$15,715,311
V1982	\$14,567,510	\$0	\$14,567,510	\$14,539,284	\$660	\$0	\$0	\$0	\$0	\$14,567,510	\$14,539,944
V1983	\$11,988,293	\$0	\$11,988,293	\$11,971,397	\$377	\$0	\$0	\$0	\$0	\$11,988,293	\$11,971,774

Columbia Gas of Pennsylvania
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Attachment I
Exhibit No. 7
Witness: Panpilas W.Fischer
Page 2 of 4

Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2012

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$14,093,584	\$0	\$14,093,584	\$14,074,235	\$422	\$0	\$0	\$0	\$0	\$14,093,584	\$14,074,657
V1985	\$13,938,013	\$0	\$13,938,013	\$13,892,424	\$978	\$0	\$0	\$0	\$0	\$13,938,013	\$13,893,401
V1986	\$15,265,228	\$0	\$15,265,228	\$15,253,552	\$244	\$0	\$0	\$0	\$0	\$15,265,228	\$15,253,796
V1987	\$237,569	\$0	\$237,569	\$176,280	\$7,136	\$0	\$0	\$0	\$0	\$237,569	\$183,416
V1987 Q1	\$3,010,734	\$0	\$18,261	\$3,010,734	\$0	\$0	\$0	\$0	\$0	\$3,010,734	\$3,010,734
V1987 Q2	\$3,826,555	\$0	\$0	\$3,826,555	\$0	\$0	\$0	\$0	\$0	\$3,826,555	\$3,826,555
V1987 Q3	\$4,177,959	\$0	\$0	\$4,177,959	\$0	\$0	\$0	\$0	\$0	\$4,177,959	\$4,177,959
V1987 Q4	\$5,170,916	\$0	\$3,710	\$5,170,916	\$0	\$0	\$0	\$0	\$0	\$5,170,916	\$5,170,916
V1988	\$234,669	\$0	\$234,669	\$213,268	\$1,147	\$0	\$0	\$0	\$0	\$234,669	\$214,415
V1988 Q1	\$3,120,649	\$0	\$0	\$3,120,649	\$0	\$0	\$0	\$0	\$0	\$3,120,649	\$3,120,649
V1988 Q2	\$3,530,476	\$0	\$0	\$3,530,476	\$0	\$0	\$0	\$0	\$0	\$3,530,476	\$3,530,476
V1988 Q3	\$1,474,120	\$0	\$0	\$1,474,120	\$0	\$0	\$0	\$0	\$0	\$1,474,120	\$1,474,120
V1988 Q4	\$1,237,626	\$0	\$0	\$1,237,626	\$0	\$0	\$0	\$0	\$0	\$1,237,626	\$1,237,626
V1989	\$294,745	\$0	\$294,745	\$233,985	\$2,176	\$0	\$0	\$0	\$0	\$294,745	\$236,161
V1989 Q1	\$2,022,356	\$0	\$0	\$2,022,356	\$0	\$0	\$0	\$0	\$0	\$2,022,356	\$2,022,356
V1989 Q2	\$1,933,944	\$0	\$0	\$1,933,944	\$0	\$0	\$0	\$0	\$0	\$1,933,944	\$1,933,944
V1989 Q3	\$2,372,413	\$0	\$13,619	\$2,372,413	\$0	\$0	\$0	\$0	\$0	\$2,372,413	\$2,372,413
V1989 Q4	\$1,624,224	\$0	\$0	\$1,624,224	\$0	\$0	\$0	\$0	\$0	\$1,624,224	\$1,624,224
V1990	\$8,087,548	\$0	\$231,800	\$8,056,551	\$626	\$0	\$0	\$0	\$0	\$8,087,548	\$8,057,177
V1991	\$229,813	\$0	\$229,813	\$198,355	\$606	\$0	\$0	\$0	\$0	\$229,813	\$198,962
V1991 Q1	\$2,043,826	\$0	\$0	\$2,043,826	\$0	\$0	\$0	\$0	\$0	\$2,043,826	\$2,043,826
V1991 Q2	\$1,575,297	\$0	\$0	\$1,575,297	\$0	\$0	\$0	\$0	\$0	\$1,575,297	\$1,575,297
V1991 Q3	\$868,891	\$0	\$0	\$868,891	\$0	\$0	\$0	\$0	\$0	\$868,891	\$868,891
V1991 Q4	\$2,941,857	\$0	\$11,138	\$2,941,857	\$0	\$0	\$0	\$0	\$0	\$2,941,857	\$2,941,857
V1992	\$279,978	\$0	\$279,978	\$217,607	\$6,027	\$0	\$0	\$0	\$0	\$279,978	\$223,635
V1992 Q1	\$1,469,902	\$0	\$7,391	\$1,462,511	\$7,391	\$0	\$0	\$0	\$0	\$1,469,902	\$1,469,902
V1992 Q2	\$2,319,315	\$0	\$36,357	\$2,282,958	\$36,357	\$0	\$0	\$0	\$0	\$2,319,315	\$2,319,315
V1992 Q3	\$1,985,715	\$0	\$53,377	\$1,932,338	\$53,377	\$0	\$0	\$0	\$0	\$1,985,715	\$1,985,715
V1992 Q4	\$2,039,905	\$0	\$91,025	\$1,948,879	\$91,025	\$0	\$0	\$0	\$0	\$2,039,905	\$2,039,905
V1993	\$249,270	\$0	\$249,270	\$190,778	\$9,248	\$0	\$0	\$0	\$0	\$249,270	\$200,026
V1993 Q1	\$1,743,946	\$0	\$81,814	\$1,662,132	\$73,048	\$0	\$0	\$0	\$0	\$1,743,946	\$1,735,180

Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2012

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$2,356,071	\$0	\$132,217	\$2,223,854	\$96,509	\$0	\$0	\$0	\$0	\$2,356,071	\$2,320,363
V1993 Q3	\$2,814,514	\$0	\$193,077	\$2,621,437	\$119,182	\$0	\$0	\$0	\$0	\$2,814,514	\$2,740,620
V1993 Q4	\$2,144,814	\$0	\$191,719	\$1,954,602	\$101,718	\$0	\$0	\$0	\$0	\$2,144,814	\$2,056,319
V1994	\$425,568	\$0	\$390,761	\$242,298	\$12,590	\$0	\$0	\$0	\$0	\$425,568	\$254,889
V1994 Q1	\$3,012,629	\$0	\$268,620	\$2,744,009	\$126,708	\$0	\$0	\$0	\$0	\$3,012,629	\$2,870,717
V1994 Q2	\$2,398,801	\$0	\$237,819	\$2,160,982	\$100,345	\$0	\$0	\$0	\$0	\$2,398,801	\$2,261,327
V1994 Q3	\$2,008,237	\$0	\$234,688	\$1,773,550	\$89,576	\$0	\$0	\$0	\$0	\$2,008,237	\$1,863,125
V1994 Q4	\$3,154,610	\$0	\$424,506	\$2,730,104	\$147,911	\$0	\$0	\$0	\$0	\$3,154,610	\$2,878,015
V1995	\$518,952	\$0	\$518,952	\$233,883	\$12,949	\$0	\$0	\$0	\$0	\$518,952	\$246,832
V1995 Q1	\$182	\$0	\$22	\$161	\$7	\$0	\$0	\$0	\$0	\$182	\$167
V1995 Q2	\$2,883,773	\$0	\$420,880	\$2,462,893	\$124,888	\$0	\$0	\$0	\$0	\$2,883,773	\$2,587,781
V1995 Q3	\$1,847,548	\$0	\$305,448	\$1,542,101	\$84,377	\$0	\$0	\$0	\$0	\$1,847,548	\$1,626,478
V1995 Q4	\$5,395,757	\$0	\$906,665	\$4,489,092	\$234,282	\$0	\$0	\$0	\$0	\$5,395,757	\$4,723,375
V1996	\$10,757,221	\$0	\$2,187,314	\$8,722,850	\$434,144	\$0	\$0	\$0	\$0	\$10,757,221	\$9,156,995
V1997	\$661,433	\$0	\$639,531	\$246,483	\$15,643	\$0	\$0	\$0	\$0	\$661,433	\$262,126
V1997 Q1	\$1,535,338	\$0	\$335,079	\$1,200,259	\$65,444	\$0	\$0	\$0	\$0	\$1,535,338	\$1,265,703
V1997 Q2	\$2,144,425	\$0	\$503,182	\$1,641,243	\$93,703	\$0	\$0	\$0	\$0	\$2,144,425	\$1,734,945
V1997 Q3	\$2,961,131	\$0	\$743,288	\$2,217,843	\$132,261	\$0	\$0	\$0	\$0	\$2,961,131	\$2,350,104
V1997 Q4	\$6,615,528	\$0	\$1,507,163	\$5,108,364	\$256,760	\$0	\$0	\$0	\$0	\$6,615,528	\$5,365,125
V1998	\$428,956	\$0	\$428,956	\$231,192	\$15,450	\$0	\$0	\$0	\$0	\$428,956	\$246,642
V1998 Q1	\$4,132,182	\$0	\$1,055,334	\$3,076,848	\$172,442	\$0	\$0	\$0	\$0	\$4,132,182	\$3,249,290
V1998 Q2	\$3,440,771	\$0	\$938,952	\$2,501,820	\$147,397	\$0	\$0	\$0	\$0	\$3,440,771	\$2,649,216
V1998 Q3	\$1,628,596	\$0	\$460,320	\$1,168,276	\$69,536	\$0	\$0	\$0	\$0	\$1,628,596	\$1,237,812
V1998 Q4	\$2,188,589	\$0	\$610,193	\$1,578,396	\$88,820	\$0	\$0	\$0	\$0	\$2,188,589	\$1,667,216
V1999	\$12,444,532	\$0	\$4,225,718	\$8,349,853	\$531,977	\$0	\$0	\$0	\$0	\$12,444,532	\$8,881,830
V2000	\$151,039	\$0	\$161,534	\$105,437	\$7,417	\$0	\$0	\$0	\$0	\$151,039	\$112,855
V2000 Q1	\$1,833,902	\$0	\$614,792	\$1,219,879	\$75,186	\$0	\$0	\$0	\$0	\$1,833,902	\$1,295,065
V2000 Q2	\$1,736,767	\$0	\$639,215	\$1,098,032	\$76,050	\$0	\$0	\$0	\$0	\$1,736,767	\$1,174,082
V2000 Q3	\$3,611,402	\$0	\$1,465,365	\$2,155,855	\$163,715	\$0	\$0	\$0	\$0	\$3,611,402	\$2,319,570
V2000 Q4	\$5,091,994	\$0	\$2,057,562	\$3,034,432	\$231,970	\$0	\$0	\$0	\$0	\$5,091,994	\$3,266,401
V2001	\$10,956,935	\$0	\$4,647,920	\$6,359,978	\$479,390	\$0	\$0	\$0	\$0	\$10,956,935	\$6,839,367

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7
CDC 0 & 12 2011-2017
Rpt # 17 7/13/2012 8:10 AM

Attachment I
Exhibit No. 7
Witness: Panpilas W.Fischer
Page 4 of 4

Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2012											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	\$325,113	\$0	\$124,565	\$200,548	\$9,166	\$0	\$0	\$0	\$0	\$325,113	\$209,714
V2002	\$4,268,197	\$0	\$3,392,897	\$1,638,832	\$110,680	\$0	\$0	\$0	\$0	\$4,268,197	\$1,749,512
V2002 30% Bonus	\$5,454,645	\$0	\$2,525,132	\$2,929,513	\$244,039	\$0	\$0	\$0	\$0	\$5,454,645	\$3,173,552
V2003	\$760,530	\$0	\$371,100	\$420,839	\$27,152	\$0	\$0	\$0	\$0	\$760,530	\$447,991
V2003 30% Bonus	(\$152,395)	\$0	\$33,977	(\$87,484)	(\$5,645)	\$0	\$0	\$0	\$0	(\$152,395)	(\$93,128)
V2003 50% Bonus	\$3,221,575	\$0	\$1,652,124	\$1,569,450	\$143,669	\$0	\$0	\$0	\$0	\$3,221,575	\$1,713,119
V2004	\$1,646,583	\$0	\$964,244	\$1,314,964	\$39,514	\$0	\$0	\$0	\$0	\$1,646,583	\$1,354,479
V2004 30%	\$1,649,758	\$0	\$1,084,620	\$937,566	\$56,975	\$0	\$0	\$0	\$0	\$1,649,758	\$994,541
V2004 50% Bonus	\$8,167,015	\$0	\$4,409,675	\$3,836,572	\$338,435	\$0	\$0	\$0	\$0	\$8,167,015	\$4,275,008
V2005	\$16,794,846	\$0	\$13,430,616	\$8,166,726	\$834,563	\$0	\$0	\$0	\$0	\$16,794,846	\$9,001,289
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	\$15,588,863	\$0	\$15,597,254	\$6,970,085	\$887,047	\$0	\$0	\$0	\$0	\$15,588,863	\$7,857,133
V2007	\$26,126,798	\$0	\$26,109,949	\$9,955,149	\$1,613,016	\$0	\$0	\$0	\$0	\$26,126,798	\$11,588,166
V2008	(\$7,435,306)	\$0	(\$7,681,917)	(\$1,426,527)	(\$412,739)	\$0	\$0	\$0	\$0	(\$7,435,306)	(\$1,839,266)
V2008 50%	\$33,302,489	\$0	\$33,179,961	\$10,398,451	\$2,304,744	\$0	\$0	\$0	\$0	\$33,302,489	\$12,703,195
V2009	\$3,521,945	\$0	\$3,475,483	\$849,371	\$249,887	\$0	\$0	\$0	\$0	\$3,521,945	\$1,099,258
V2009 50%	\$17,914,248	\$0	\$17,914,248	\$4,590,960	\$1,447,221	\$0	\$0	\$0	\$0	\$17,914,248	\$6,038,181
V2010	\$2,015,196	\$0	\$1,977,008	\$500,797	\$263,214	\$0	\$0	\$0	\$0	\$2,015,196	\$764,011
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2010 50%	\$8,532,738	\$0	\$8,532,738	\$1,239,906	\$731,405	\$0	\$0	\$0	\$0	\$8,532,738	\$1,971,311
V2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2012 50%	\$0	\$40,452,000	\$40,452,000	\$0	\$42,063,180	\$0	\$0	\$0	\$0	\$40,452,000	\$1,611,180
V2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Classes	\$573,333,673	\$40,452,000	\$330,011,494	\$458,260,822	\$55,570,106	\$0	\$0	\$0	\$0	\$613,785,673	\$473,378,928
Company Total:	\$573,333,673	\$40,452,000	\$330,011,494	\$458,260,822	\$55,570,106	\$0	\$0	\$0	\$0	\$613,785,673	\$473,378,928
Tax Year:	\$573,333,673	\$40,452,000	\$330,011,494	\$458,260,822	\$55,570,106	\$0	\$0	\$0	\$0	\$613,785,673	\$473,378,928

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 response to 53.53 I.A.2 at Exhibit No. 8, 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 May 31, 2012 per books, pro forma at present rates and proforma at proposed rates is found at Exhibit No. 2, Schedule No.3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at May 31, 2012, and Exhibit No. 8, Page 4, for Columbia's rate base from the last base rate case R-2010-2215623 which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
May 31, 2012

Line No.	Acct. No.	Description	Per Books \$	Adjustments \$	Pro Forma \$	Reference
1		Property Plant and Equipment				
2	101	Gas Plant in Service	1,125,230,385	0	1,125,230,385	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	38,752,510	0	38,752,510	Exh 8, Schedule 1
4	107	Construction Work in Progress - In Service		2,637,017	2,637,017	Exh 8, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,990	0	3,794,990	
6	108-111	Depreciation Reserve	(306,193,215)	1,005	(306,192,210)	Exh 8, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,458)</u>	<u>0</u>	<u>(163,458)</u>	Exhibit 1
8		Net Plant in Service	861,421,212	2,638,022	864,059,234	
9		Working Capital				
10	154-163-186	Materials and Supplies - 13 Month Average	468,294	174,439	642,733	Exh 8, Schedule 5
11	165	Prepayments	607,635	1,027,475	1,635,110	Exh 8, Schedule 6
12	164	Gas Storage Underground	52,411,292	31,994,769	84,406,062	Exh 8, Schedule 7
13		Cash Allowance	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 4
14		Total Working Capital	53,487,221	33,196,683	86,683,905	
15		Deferred Income Taxes				
16	190	Income Taxes	68,931,530	(51,215,411)	17,716,119	Exh 8, Schedule 8
17	282	Depreciation	(382,980,346)	217,865,838	(165,114,508)	Exh 8, Schedule 8
18	283	Other	<u>(10,449,452)</u>	<u>10,287,652</u>	<u>(161,800)</u>	Exh 8, Schedule 8
19		Total Deferred Income Taxes	(324,498,268)	176,938,079	(147,560,189)	
20		Customer Deposits				
21	235	13 Month Average	(2,590,830)	(105,303)	(2,696,133)	Exh 8, Schedule 9
22		Customer Advances for Construction				
23	252	Cash Deposits	<u>(155,517)</u>	<u>0</u>	<u>(155,517)</u>	Exh 8, Schedule 10
24		Total Rate Base	<u>587,663,818</u>	<u>212,667,482</u>	<u>800,331,300</u>	

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
May 31, 2012

R-2010-2215623

Line No.	Acct. No.	Description	Per Books As of <u>Sep. 30, 2010</u> \$
1		Property Plant and Equipment	
2	101-106	Gas Plant in Service	984,281,571
3	107	Construction Work in Progress - In Service	0
4	117	Gas Stored Underground - Non-Current	895,338
5	108-111	Depreciation Reserve	(290,725,778)
6	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,458)</u>
7		Net Plant in Service	694,287,673
8		Working Capital	
9	154-163-186	Materials and Supplies	578,173
10	165	Prepayments	2,057,381
11	164/242	Gas Storage Underground	98,616,041
12		Cash Allowance	0
13		Total Working Capital	101,251,595
14		Deferred Income Taxes	
15	190	Income Taxes	52,623,212
16	282	Depreciation	(283,372,028)
17	283	Other	<u>(16,708,701)</u>
18		Total Deferred Income Taxes	(247,457,517)
19		Customer Deposits	
20	235	13 Month Average	(2,963,201)
21		Customer Advances for Construction	
22	252	Cash Deposits	<u>(160,370)</u>
23		Total Rate Base	<u><u>544,958,180</u></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 the 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. 8, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.
 - a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate 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 an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 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 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 dates and estimated total amounts to be spent on each project.

Response: CPA is only making a claim for construction work in progress that is in service as of May 31, 2012 on Exhibit No.8, Schedule No.2.

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 Historic Test Year.

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 - cumulation 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

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

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 brief 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 Historic Test Year.

15. If materials and supplies comprise part of cash working capital claim, attach an 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 Historic 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 Historic Test Year.

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 May 31, 2012 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, 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.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C.3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of May 31, 2012										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 \$	Contribution In Aid of Construction Account 101-2000 \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 \$	Non-Taxable Relocation Reimbursements Account 101-4000 \$	Customer Advances for Construction (Deposits) Account 101-4005 \$	Completed Construction Not Classified Account 106 \$	Construction Work In Progress In-Service Account 107 \$ 1/	Total Gas Plant In Service \$
Intangible Plant										
1	301.00	Organization Costs	100,099	0	0	0	0	0	0	100,099
2	302.10	Franchises/Consent, Perpetual	26,489	0	0	0	0	0	0	26,489
3	303.00	Intangible Plant, General	346,039	0	0	0	0	0	0	346,039
4	303.30	Intangible Plant, Miscellaneous Software	8,802,281	0	0	0	0	11,240	174,441	8,987,961
5		Total Intangible Plant	9,274,908	0	0	0	0	11,240	174,441	9,460,589
Underground Storage Plant										
6	350.10	Land	23,882	0	0	0	0	0	0	23,882
7	350.20	Rights of Way	1,932	0	0	0	0	0	0	1,932
8	351.20	Compressor Station Structures	1,476,260	0	0	0	0	0	12,815	1,489,075
9	352.01	Wells Construction	799,134	0	0	0	0	0	0	799,134
10	352.02	Wells Equipment	168,680	0	0	0	0	0	0	168,680
11	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0	139,442
12	352.12	Other Leases	67,498	0	0	0	0	0	0	67,498
13	353.00	Lines	405,288	0	0	0	0	0	0	405,288
14	354.00	Compressor Station Equipment	584,073	0	0	0	0	0	0	584,073
15	355.00	Measuring & Regulating Equipment	123,010	0	0	0	0	0	0	123,010
16		Total Underground Storage Plant	3,789,198	0	0	0	0	0	12,815	3,802,013
Distribution Plant										
17	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0	21,944
18	374.20	Land, Other Distribution System	480,964	0	0	0	0	0	0	480,964
19	374.30	Land Rights, City Gate/Maine Line	95,361	0	0	0	0	0	0	95,361
20	374.40	Land Rights, City Other Distribution System	1,863,951	(11,729)	0	(106,236)	0	16,735	20,320	1,783,041
21	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0	13
22	374.50	Rights of Way	3,257,349	(19,163)	0	(5,147)	0	0	0	3,233,039
23	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0	7,026
24	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0	4,012
25	375.40	Structures, Regulating	2,748,218	(82,237)	0	(40,624)	0	79,761	9,280	2,714,399
26	375.60	Structures, Distribution Industrial M&R	87,692	0	0	0	0	0	0	87,692
27	375.70	Structures, Other Distribution System	3,405,223	0	0	0	0	21,025	0	3,426,247
28	375.71	Structures, Other Distribution System, Leased	1,019,435	0	0	0	0	12,524	0	1,031,960
29	375.80	Structures, Communication	16,515	0	0	0	0	0	0	16,515
30	376.00	Mains	577,060,464	(8,654,232)	(8,637)	(4,128,568)	(19,760)	36,586,030	2,398,640	603,233,938
31	376.08	Mains - CSL Replacements	23,059,830	0	0	0	0	0	0	23,059,830
32	376.30	Mains - Bare Steel	75,302,325	0	0	0	0	0	0	75,302,325
33	376.80	Mains - Cast Iron	739,405	0	0	0	0	0	0	739,405
34	378.10	Measuring & Regulating Equipment General	222,276	(162,340)	0	(1,068)	0	0	0	58,867
35	378.20	Measuring & Regulating Equipment Regulating	16,233,545	(133,773)	0	(180,688)	0	374,198	0	16,293,283
36	378.30	Measuring & Regulating Equipment Local Gas	676,470	(190,096)	0	0	0	133	0	486,506
37	379.10	Measuring & Regulating Equipment City Gate	147,820	0	0	0	0	0	0	147,820
38	379.11	Measuring & Regulating Equipment Exchange Gas	15,668	(9,694)	0	0	0	0	0	5,974
39	380.00	Services	296,175,195	(1,272,483)	0	(17,664)	0	79,265	7,792	294,972,104

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 C3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of May 31, 2012										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 \$	Contribution In Aid of Construction Account 101-2000 \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 \$	Non-Taxable Relocation Reimbursements Account 101-4000 \$	Customer Advances for Construction (Deposits) Account 101-4005 \$	Completed Construction Not Classified Account 106 \$	Construction Work In Progress In-Service Account 107 \$	1/ Total Gas Plant In Service \$
1	381.00	Meters	31,834,475	0	0	0	0	0	0	31,834,475
2	381.10	Auto Meter Reading Devices	17,360,569	0	0	0	0	1,467,134	4,438	18,832,141
3	382.00	Meter Installations	31,214,576	(52,412)	0	(547)	0	0	0	31,161,616
4	383.00	House Regulators	8,900,339	(38,809)	0	(368)	0	0	0	8,861,163
5	384.00	House Regulators Installations	3,872,510	(6,880)	0	(858)	0	0	0	3,864,772
6	385.00	Industrial M&R Equipment, Station Equipment	4,821,315	(137,663)	0	(15,248)	0	35,209	9,290	4,712,903
7	385.10	Industrial M&R Equipment, Large Volume	1,397,962	(26,526)	0	(19,937)	0	5,129	0	1,356,628
8	387.10	Other Equipment	16,603	0	0	0	0	0	0	16,603
9	387.20	Other Equipment, Odorization	121,943	0	0	0	0	0	0	121,943
10	387.42	Other Equipment, Radio	130,407	0	0	0	0	0	0	130,407
11	387.44	Other Equipment, Other Communications	628,551	0	0	0	0	36,048	0	664,599
12	387.45	Other Equipment, Telemetering	0	0	0	0	0	0	2	2
13	387.46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0	259,436
14		Total Distribution Plant	1,103,199,387	(10,798,036)	(8,637)	(4,516,953)	(19,760)	38,713,191	2,449,762	1,129,018,954
General Plant										
15	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0	49,821
16	391.10	Office Furniture & Equipment, Unspecified	2,928,958	0	0	0	0	0	0	2,928,958
17	391.11	Office Furniture & Equipment, Data handling Equip	49,805	0	0	0	0	0	0	49,805
18	391.12	Office Furniture & Equipment, Information Systems	2,373,106	0	0	0	0	0	0	2,373,106
19	391.20	Office Furniture & Equipment, Air Condition Equip	3,610	0	0	0	0	0	0	3,610
20	392.20	Transportation Equipment, Trailers > \$1,000	221,546	0	0	0	0	0	0	221,546
21	393.00	Stores Equipment	17,116	0	0	0	0	0	0	17,116
22	394.10	Tools, Garage & Service Equipment	122,964	0	0	0	0	0	0	122,964
23	394.11	Tools, CNG Equipment, Stationary	2,248,741	0	0	(474,551)	0	0	0	1,774,190
24	394.12	Tools, CNG Equipment, Portable	179,308	0	0	0	0	0	0	179,308
25	394.20	Tools, Shop Equipment	72,307	0	0	0	0	0	0	72,307
26	394.30	Tools, Tools and Other	9,961,292	0	0	0	0	0	0	9,961,292
27	394.31	Tools, High Pressure Stopping	10,847	0	0	0	0	0	0	10,847
28	395.00	Laboratory Equipment Gas	80,027	0	0	0	0	0	0	80,027
29	396.00	Power Operated Equipment	1,772,200	0	0	0	0	0	0	1,772,200
30	397.10	Communication Equipment, Telephone	1,117,051	0	0	0	0	0	0	1,117,051
31	397.20	Communication Equipment, Radio	2,339,889	0	0	0	0	0	0	2,339,889
32	397.40	Communication Equipment, Other	12,042	0	0	0	0	0	0	12,042
33	397.50	Communication Equipment, Telemetering	837,361	0	0	0	0	43,079	0	880,440
34	398.00	Miscellaneous Equipment	386,838	0	0	0	0	(15,000)	0	371,838
35		Total General Plant	24,787,908	(3,080)	0	(474,551)	0	28,079	0	24,338,357
36		Total Gas Plant In Service	1,141,051,402	(10,801,116)	(8,637)	(4,991,504)	(19,760)	38,752,510	2,637,017	1,166,619,912

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of May 31, 2012		
			Construction Work In Progress Account 107 Not In Service \$	Construction Work In Progress Account 107 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	<u>1,976,918</u>	<u>1,802,477</u>	<u>174,441</u>
6		Total Intangible Plant	1,976,918	1,802,477	174,441
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	62,689	12,815
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	<u>0</u>	<u>0</u>	<u>0</u>
18		Total Underground Storage Plant	75,504	62,689	12,815
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	75,874	20,320
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	90,368	9,280
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	8,748,965	2,398,640
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

Line No.	Account No.	Description	As of May 31, 2012		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			In Progress	Not In Service	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	613,767	7,792
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	96,121	96,121	0
8	381.10	Auto Meter Reading Devices	2,503,610	2,499,172	4,438
9	382.00	Meter Installations	161,496	161,496	0
10	383.00	House Regulators	109,254	109,254	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment, Station Equipment	51,569	42,279	9,290
13	385.10	Industrial M&R Equipment, Large Volume	324	324	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	1,150	1,150	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	161,625	161,623	2
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	14,564,623	2,449,762
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	16,635,801	2,637,017

Exhibit No. 8

Schedule No. 3

Page 1 of 1

Witness: Nancy J. D. Krajovic

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve at May 31, 2012

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(1,829,595)
2	Underground Storage Plant	(2,880,864)
3	Distribution Plant	(286,330,985)
4	General Plant	<u>(15,150,766)</u>
5	Total (Exhibit 5)	<u>(306,192,210)</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. 8, 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.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2012

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2012 (3)	Book Reserve (4)	Future Book Accruals (5)	Calculated Annual Accrual Amount (6)	Rate (7)=(6)/(3)	Composite Remaining Life (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	594,787	956,977	43,883	2.83	21.8
Wells								
352	Construction	SQUARE *	799,134	799,118	16	1	-	16.0
352	Equipment	45-S2.5 *	168,680	168,680	0	0	-	-
	<i>Total Account 352</i>		967,813	967,798	16	1		
352.1	Storage Leaseholds and Rights	SQUARE *	206,941	204,205	2,736	119	0.06	23.0
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	584,073	583,845	228	11	-	20.7
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
	<i>Total Underground Storage Plant</i>		3,840,821	2,880,864	959,958	44,014	1.15	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	1,954,289	583,161	1,371,128	32,635	1.67	42.0
374.5	Rights-of-Way	75-S4	3,233,039	1,404,491	1,828,548	43,869	1.36	41.7
	<i>Total Account 374</i>		5,187,327	1,987,652	3,199,676	76,504	1.47	
Structures and Improvements								
375.3	Measuring and Regulating	60-R1.5	2,815,805	705,338	2,110,467	61,996	2.20	34.0
375.6	Industrial Meas and Reg	50-R1.5	87,692	66,155	21,537	1,263	1.44	17.1
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,697,923	1,644,226	127,787	3.82	12.9
	Other Buildings	33-S1	981,247	263,956	717,291	33,884	3.45	21.2
	<i>Total Account 375.70</i>		4,323,396	1,961,879	2,361,517	161,671	3.74	14.6
375.8	Communication Structures		16,515	4,943	11,572	355	2.15	32.6
	<i>Total Account 375</i>		7,243,409	2,738,315	4,505,093	225,285	3.11	

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, 2012

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2012 (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 *	862,665	683,549	179,116	17,085	1.98	10.5
	Bare Steel	72-R1.5 *	75,220,880	59,388,880	15,832,000	1,280,257	1.70	12.4
	Other	72-R1.5	635,511,873	94,103,589	541,408,284	12,337,673	1.94	43.9
	Total Account 376		711,595,418	154,176,018	557,419,400	13,635,015	1.92	
378	Meas and Reg Equipment - General	45-R0.5	17,369,309	5,499,760	11,869,549	501,567	2.89	23.7
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,794	82,302	71,492	5,570	3.62	12.8
380	Services							
	Bare Steel	50-R0.5 *	1,043,119	976,985	66,134	6,338	0.61	10.4
	Other	50-R0.5	294,542,752	88,689,086	205,853,666	7,667,879	2.60	26.8
	Total Account 380		295,585,871	89,666,071	205,919,800	7,674,217	2.60	
381	Meters	43-S1.5	31,930,596	13,565,893	18,364,703	790,390	2.48	23.2
381.1	Meters -AMR	15-S2.5	21,331,313	883,493	20,447,820	1,687,146	7.91	12.1
382	Meter Installations	55-R2.5	31,323,112	9,422,647	21,900,465	614,880	1.96	35.6
383	House Regulators	40-S2	8,970,417	2,502,698	6,467,719	227,142	2.53	28.5
384	House Regulator Installations	35-S3	3,864,772	2,630,837	1,233,935	75,704	1.96	16.3
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,112,133	2,712,393	3,399,740	240,996	3.94	14.1
	Other Equipment							
387	General	30-R0.5	139,696	35,952	103,744	12,635	9.04	8.2
387.4	Customer Information Services	25-R2.5	1,216,067	426,954	789,113	55,687	4.58	14.2
	Total Account 387		1,355,763	462,906	892,857	68,322	5.04	
	Total Distribution Plant		1,142,023,235	286,330,985	855,692,249	25,822,738	2.26	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821	45,841	3,980	245	0.49	16.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,935,616	2,372,391	563,225	90,150	3.07	6.2
391.11	Equipment	15-SQ	49,805	27,561	22,244	1,580	3.17	14.1
391.12	Information Systems	5-SQ	2,311,666	912,994	1,460,112	357,871	15.08	4.1
	Total Account 391		5,296,087	3,312,946	2,045,581	449,601	8.39	

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, 2012

Acct No.	Depreciable Group (1)	Survivor Curve (2)	Original Cost at May 31, 2012 (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	221,546	134,490	87,056	17,838	8.05	4.9
393	Stores Equipment	20-SQ	17,116	14,682	2,434	412	2.41	5.9
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	10,235,284	4,476,313	5,758,971	368,102	3.60	15.6
394.12	CNG Facilities	12-S1.5	1,953,498	1,948,970	4,528	1,312	0.07	3.5
	Total Account 394		12,188,782	6,425,283	5,763,499	369,414	3.03	
395	Laboratory Equipment	20-SQ	80,027	49,301	30,726	4,649	5.81	6.6
396	Power Operated Equipment	12-L3	1,772,200	1,585,180	187,020	50,173	2.83	3.7
	Communication Equipment							
397.1	Telephone	10-SQ	1,117,051	865,062	251,989	97,614	8.74	2.6
397.24	Radio	15-SQ	2,351,931	1,846,155	505,776	178,472	7.59	2.8
397.5	Telemetry	17-R3	880,440	604,873	275,567	46,164	5.24	6.0
	Total Account 397		4,349,422	3,316,090	1,033,332	322,250	7.41	
398	Miscellaneous Equipment	15-SQ	506,927	266,953	239,974	32,518	6.41	7.4
	Total General Plant		24,544,368	15,150,766	9,393,602	1,247,100	5.08	
	Subtotal Depreciable Plant		1,170,408,424	304,362,615	866,045,809	27,113,852	2.32	
AMORTIZABLE PLANT								
303	Int: Intangible Plant		11,136,478	3,593,871	7,542,607	996,981	**	
305	Str Environmental Remediation			(1,658)				
362	Ga Structures and Improvements - Leased			(582)				
362.1	Environmental Remediation			(2,183,099)				
374.2	La: Subtotal Amortization Plant		480,964	(32,671)				
375.71	Structures and Improvements - leased		1,057,435	453,695	603,740	224,270	**	
389.2	Land and Land Rights - Land Rights			39				
	Su Total Gas Plant		12,674,877	1,829,595	8,146,347	1,221,251		
NONDEPRECIABLE PLANT								
	Total Gas Plant		1,183,255,714	306,192,210	874,192,156	28,335,103		

* 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 NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2007	4,053,857	1,154,940	(2,898,917)
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	<u>5,725,389</u>	<u>53,234</u>	<u>(5,672,155)</u>
Total	23,727,907	1,679,187	(22,048,721)
Five Year Amortization of Negative Net Salvage			(4,409,745)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CASH WORKING CAPITAL
TWELVE MONTHS ENDED 5/31/12

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

Exhibit No. 8

Schedule No. 5

Page 1 of 1

Witness: Nancy J. D. Krajovic

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
MAY 31, 2012

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Amount</u> \$
1	May-11	609,072
2	Jun-11	598,766
3	Jul-11	633,259
4	Aug-11	670,143
5	Sep-11	679,658
6	Oct-11	693,182
7	Nov-11	681,674
8	Dec-11	713,203
9	Jan-12	705,819
10	Feb-12	726,012
11	Mar-12	617,408
12	Apr-12	559,040
13	May-12	<u>468,294</u>
14	Total	\$8,355,530
15	13 Month Average Balance	<u><u>\$642,733</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDED
MAY 31, 2012

Line No.	Month	Scheduled Injections MCF/DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Scheduled Withdrawals MCF/DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance MCF/DTH (H)	Monthly Average Rate \$ (I = G / H)
1										
2	5/31/2011 Balance							48,848,041	12,468,398	
3	Jun-11	4,221,582	5.0655	21,384,424	4.2081	332,306	(1,398,377)	68,834,088	16,357,674	4.2081
4	Jul-11	3,699,012	5.1224	18,947,819	4.3767	276,225	(1,208,954)	86,572,953	19,780,461	4.3767
5	Aug-11	4,031,672	5.0075	20,188,598	4.4835	484,613	(2,172,762)	104,588,788	23,327,520	4.4835
6	Sep-11	3,123,542	4.6637	14,567,263	4.5048	615,327	(2,771,925)	116,384,126	25,835,735	4.5048
7	Oct-11	1,595,705	4.5342	7,235,246	4.5065	420,516	(1,895,055)	121,724,316	27,010,924	4.5065
8	Nov-11	524,435	7.3467	3,852,867	4.5606	1,573,651	(7,176,793)	118,400,390	25,961,708	4.5606
9	Dec-11	106,014	5.5491	588,282	4.5646	2,945,601	(13,445,490)	105,543,182	23,122,121	4.5646
10	Conversion to DTH	904,555							24,026,676	0.0000
11	Jan-12	(39,168)	5.3888	(211,069)	4.3908	5,161,706	(22,663,998)	82,668,115	18,825,802	4.3912
12	Feb-12	(49,010)	4.7748	(234,013)	4.3902	5,513,896	(24,207,106)	58,226,996	13,262,896	4.3902
13	Mar-12	201,424	3.7343	752,178	4.3804	2,043,854	(8,952,898)	50,026,276	11,420,466	4.3804
14	Apr-12	3,575,700	2.6387	9,435,200	3.9651	3,018,652	1/ (11,969,257)	47,492,218	11,977,514	3.9651
15	May-12	2,390,680	2.3524	5,623,836	3.6968	190,641	2/ (704,762)	52,411,292	14,177,553	3.6968
16	Twelve Month Average ((Lns. 3 thru 15)/12))							\$84,406,062		

Notes:

- 1/ Includes the Asset Management Arrangement effective 5/1/2012.
2/ Per books amount was adjusted to eliminate OFOs and OMOs from ACOG rate. Accounting adjusting storage balance in August.

COLUMBIA GAS OF PENNSYLVANIA, INC
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
MAY 31, 2012

Line No.	Month	Accounts							Total
		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 \$	
1	May-11	227,492	0	336,193	0	94,530	10,708	2,214	\$671,137
2	Jun-11	89,202	0	171,380	0	0	0	0	\$260,582
3	Jul-11	1,110,250	0	1,394,507	0	(101,125) 2/	(11,461) 2/	(2,364) 2/	\$2,389,807
4	Aug-11	1,094,153	0	1,322,113	0	(202,265) 2/	(22,920) 2/	(4,728) 2/	\$2,186,353
5	Sep-11	966,923	0	1,172,763	0	(303,405) 2/	(34,379) 2/	(7,092) 2/	\$1,794,810
6	Oct-11	844,397	0	1,023,413	0	796,292	119,541	20,998	\$2,804,641
7	Nov-11	968,009	0	874,064	0	696,757	104,599	18,373	\$2,661,802
8	Dec-11	841,638	0	724,715	0	597,221	89,657	15,748	\$2,268,979
9	Jan-12	715,267	0	603,929	0	497,685	74,714	13,124	\$1,904,713
10	Feb-12	588,896	0	483,143	0	398,149	59,771	10,500	\$1,540,459
11	Mar-12	462,525	0	362,357	0	298,613	44,829	7,875	\$1,176,199
12	Apr-12	336,154	0	418,944	0	199,078	29,886	5,251	\$989,313
13	May-12	209,784	0	280,738	0	99,543	14,943	2,627	\$607,635
14	Total	\$8,454,690	\$0	\$9,168,259	\$0	\$3,071,073	\$479,888	\$82,526	\$21,256,436
15	13 Month Average Balance								\$1,635,110

1/ Items included in the calculation of cash working capital.

2/ Liability booked from account 242-9900-15110.

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDED
MAY 31, 2012

<u>Line No.</u>	<u>Sub Acct</u>		<u>Pro Forma Balance 05/31/12</u>	<u>Reference</u>
1		<u>Account 190 - Deferred Income Taxes</u>		
2	1938	LIFO Inventory - Federal	(12,172,526)	
3	3938	LIFO Inventory - State	(3,859,990)	
4	1947	Capitalized Inventory - Fed	(1)	
5	3947	Capitalized Inventory - St	(2)	
6	2851	Cust. Advances - Fed	1,591,413	
7	4851	Cust. Advances - St	504,608	
		Federal Net Operating Loss	31,652,617	
8		Total Account 190	<u>17,716,119</u>	
9		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
10	Various	Excess Accelerated Tax Depreciation - Fed	<u>(165,114,508)</u>	
		Total Account 282	<u>(165,114,508)</u>	
12		<u>Account 283 - Deferred Income Taxes - Other</u>		
13	2951	Legal Liability-Lease on G.O. Bldg. - Fed	(122,776)	
14	4951	Legal Liability-Lease on G.O. Bldg. - St	(39,024)	
15		Total Account 283	<u>(161,800)</u>	
16		Total Accumulated Deferred Taxes	<u>(147,560,189)</u>	Exhibit 7, Pg 9

Witness: Nancy J. D. Krajovic

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
MAY 31, 2012

Line No.	Month	Acct 235- 14250 & 14260 Other <u>Deposits</u>	Acct-235-14260 Security Deposits	Total Account <u>235</u>
		\$	\$	\$
1	May-11	(140,158)	(2,585,556)	(2,725,714)
2	Jun-11	(140,158)	(2,546,144)	(2,686,302)
3	Jul-11	(140,158)	(2,536,982)	(2,677,140)
4	Aug-11	(140,158)	(2,492,099)	(2,632,257)
5	Sep-11	(140,158)	(2,501,926)	(2,642,084)
6	Oct-11	(140,158)	(2,569,559)	(2,709,717)
7	Nov-11	(140,158)	(2,634,605)	(2,774,763)
8	Dec-11	(140,158)	(2,684,651)	(2,824,809)
9	Jan-12	(140,158)	(2,623,101)	(2,763,259)
10	Feb-12	(140,158)	(2,603,374)	(2,743,532)
11	Mar-12	(140,158)	(2,526,754)	(2,666,912)
12	Apr-12	(140,158)	(2,472,246)	(2,612,404)
13	May-12	<u>(140,158)</u>	<u>(2,450,672)</u>	<u>(2,590,830)</u>
14	Total	(1,822,054)	(33,227,669)	(35,049,723)
15	13 Month Average Balance	<u><u>(140,158)</u></u>	<u><u>(2,555,975)</u></u>	<u><u>(2,696,133)</u></u>

Witness: Nancy J. D. Krajovic

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
MAY 31, 2012

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> (5=1+2+3+4)
		(1) \$	(2) \$	(3) \$	(4) \$	
1	May-12	(4,662,993)	(139,162)	0	4,646,638	(155,517)

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 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, 2012, by vintage by account and including applicable depreciation reserves and accruals begin on Page 13.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT AT MAY 31, 2012



Gannett Fleming
Valuation and Rate Division

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.

Pittsburgh, Pennsylvania

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT AT MAY 31, 2012

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Gannett Fleming

Excellence Delivered As Promised

Exhibit No. 9
Schedule No. 1
Page 5 of 90
Witness: J. J. Spanos

August 21, 2012

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at May 31, 2012. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page 3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at May 31, 2013".

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS/krm

055854.200

Gannett Fleming, Inc.
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1

RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC.

DEPRECIATION STUDY

RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service at May 31, 2012. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2007-2011 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 7. 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 2007 through 2011, beginning on beginning on pages 81 through 84.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2012

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
		CURVE	at	Reserve	Book	Annual Accrual		Remaining
(1)		(2)	May 31, 2012	(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	594,787	956,977	43,883	2.83	21.8
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	204,205	2,736	119	0.06	23.0
353	Lines	50-S1.5 *	405,288	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	584,073	583,845	228	11	-	20.7
355	Measuring and Regulating Equipment	37-R1.5 *	123,010	123,010	0	0	-	-
Total Underground Storage Plant			3,840,821	2,880,864	959,958	44,014	1.15	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	1,954,289	583,161	1,371,128	32,635	1.67	42.0
374.5	Rights-of-Way	75-S4	3,233,039	1,404,491	1,828,548	43,869	1.36	41.7
Total Account 374			5,187,327	1,987,652	3,199,676	76,504	1.47	
Structures and Improvements								
375.34	Measuring and Regulating	60-R1.5	2,815,805	705,338	2,110,467	61,996	2.20	34.0
375.6	Industrial Meas and Reg	50-R1.5	87,692	66,155	21,537	1,263	1.44	17.1
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,149	1,697,923	1,644,226	127,787	3.82	12.9
	Other Buildings	33-S1	981,247	263,956	717,291	33,884	3.45	21.2
Total Account 375.70			4,323,396	1,961,879	2,361,517	161,671	3.74	14.6
375.8	Communication Structures		16,515	4,943	11,572	355	2.15	32.6
Total Account 375			7,243,409	2,738,315	4,505,093	225,285	3.11	

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, 2012

Depreciable Group		SURVIVOR CURVE	Original Cost at May 31, 2012	Book Reserve	Future Book Accruals	Calculated Annual Accrual		Composite Remaining Life
(1)		(2)	(3)	(4)	(5)	Amount	Rate (7)=(6)/(3)	(8)=(5)/(6)
376	Mains							
	Cast Iron	72-R1.5	862,665	683,549	179,116	17,085	1.98	10.5
	Bare Steel	72-R1.5	75,220,880	59,388,880	15,832,000	1,280,257	1.70	12.4
	Other	72-R1.5	635,511,873	94,103,589	541,408,284	12,337,673	1.94	43.9
	<i>Total Account 376</i>		711,595,418	154,176,018	557,419,400	13,635,015	1.92	
378	Meas and Reg Equipment - General	45-R0.5	17,369,309	5,499,760	11,869,549	501,567	2.89	23.7
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,794	82,302	71,492	5,570	3.62	12.8
380	Services							
	Bare Steel	50-R0.5	1,043,119	976,985	66,134	6,338	0.61	10.4
	Other	50-R0.5	294,542,752	88,689,086	205,853,666	7,667,879	2.60	26.8
	<i>Total Account 380</i>		295,585,871	89,666,071	205,919,800	7,674,217	2.60	
381	Meters	43-S1.5	31,930,596	13,565,893	18,364,703	790,390	2.48	23.2
381.1	Meters - AMR	15-S2.5	21,331,313	883,493	20,447,820	1,687,146	7.91	12.1
382	Meter Installations	55-R2.5	31,323,112	9,422,647	21,900,465	614,880	1.96	35.6
383	House Regulators	40-S2	8,970,417	2,502,698	6,467,719	227,142	2.53	28.5
384	House Regulator Installations	35-S3	3,864,772	2,630,837	1,233,935	75,704	1.96	16.3
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,112,133	2,712,393	3,399,740	240,996	3.94	14.1
	Other Equipment							
387	General	30-R0.5	139,696	35,952	103,744	12,635	9.04	8.2
387.4	Customer Information Services	25-R2.5	1,216,067	426,954	789,113	55,687	4.58	14.2
	<i>Total Account 387</i>		1,355,763	462,906	892,857	68,322	5.04	
	<i>Total Distribution Plant</i>		1,142,023,235	286,330,985	855,692,249	25,822,738	2.26	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821	45,841	3,980	245	0.49	16.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,935,616	2,372,391	563,225	90,150	3.07	6.2
391.11	Equipment	15-SQ	49,805	27,561	22,244	1,580	3.17	14.1
391.12	Information Systems	5-SQ	2,373,106	912,994	1,460,112	357,871	15.08	4.1
	<i>Total Account 391</i>		5,358,526	3,312,946	2,045,581	449,601	8.39	

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, 2012

Depreciable Group (1)		SURVIVOR CURVE (2)	Original Cost	Book Reserve (4)	Future Book Accruals (5)	Calculated		Composite Remaining Life (8)=(5)/(6)
			at May 31, 2012 (3)			Annual Accrual	Rate	
						Amount (6)	(7)=(6)/(3)	
392	Transportation Equipment - Trailers	15-SQ	221,546	134,490	87,056	17,838	8.05	4.9
393	Stores Equipment	20-SQ	17,116	14,682	2,434	412	2.41	5.9
Tools, Shop and Garage Equipment								
394	Equipment	25-SQ	10,235,284	4,476,313	5,758,971	368,102	3.60	15.6
394.12	CNG Facilities	12-S1.5	1,953,498	1,948,970	4,528	1,312	0.07	3.5
Total Account 394			12,188,782	6,425,283	5,763,499	369,414	3.03	
395	Laboratory Equipment	20-SQ	80,027	49,301	30,726	4,649	5.81	6.6
396	Power Operated Equipment	12-L3	1,772,200	1,585,180	187,020	50,173	2.83	3.7
Communication Equipment								
397.1	Telephone	10-SQ	1,117,051	865,062	251,989	97,614	8.74	2.6
397.24	Radio	15-SQ	2,351,931	1,846,155	505,776	178,472	7.59	2.8
397.5	Telemetering	17-R3	880,440	604,873	275,567	46,164	5.24	6.0
Total Account 397			4,349,422	3,316,090	1,033,332	322,250	7.41	
398	Miscellaneous Equipment	15-SQ	506,927	266,953	239,974	32,518	6.41	7.4
Total General Plant			24,544,368	15,150,766	9,393,602	1,247,100	5.08	
Subtotal Depreciable Plant			1,170,408,424	304,362,615	866,045,809	27,113,852	2.32	
AMORTIZABLE PLANT								
303	Intangible plant		11,136,478	3,593,871	7,542,607	996,981	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(2,183,099)				
374.2	Land, Other Distribution Systems		480,964	(32,671)				
375.71	Structures and Improvements - leased		1,057,435	453,695	603,740	224,270	**	
389.2	Land and Land Rights - Land Rights			39				
Subtotal Amortizable Plant			12,674,877	1,829,595	8,146,347	1,221,251		
NONDEPRECIABLE PLANT			172,413					
Total Gas Plant			1,183,255,714	306,192,210	874,192,156	28,335,103		

* 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. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2012

Account (1)	2007		2008		2009		2010		2011		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		(3,050,058.61)	(610,012)
374.40	108.23		1,814.13				300.47				(2,222.83)	(445)
374.50							944.00				(944.00)	(189)
375.34	25,734.97		10,398.60		21,559.47		58,154.56		12,279.55		(128,127.15)	(25,625)
375.60					5,700.00		360.62				(6,060.62)	(1,212)
375.70	24,315.48	1,137,765.00	7,035.98	121,413.75	254,700.59		(212,334.93)	30,981.69			1,216,443.32	243,289
376.00	1,154,661.30		1,066,484.38	(500.00)	1,573,876.24		957,907.79	(1,192.22)	1,269,083.41	1,541.00	(6,022,144.34)	(1,204,429)
378.00	42,920.05		71,911.90		53,645.96		37,483.33		59,829.10		(265,790.34)	(53,158)
379.10	727.96						1,881.54				(2,609.50)	(522)
380.00	2,766,710.43		3,216,385.49		2,252,134.24		1,409,210.77		4,313,652.88		(13,958,093.81)	(2,791,619)
381.00			204.12		(35,238.70)	147,418.76		31,247.04		759.60	214,459.98	42,892
382.00	0.82		10.69		21.64		(58.86)				25.71	5
383.00					4.47		691.00				(695.47)	(139)
384.00	1,922.98						4.07				(1,927.05)	(385)
385.00	36,754.29		44,657.00		23,383.51		41,470.62		31,592.63		(177,858.05)	(35,572)
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		3,245.02		5,330.00				7,859.79		7,201.42	23,636.23	4,727
394.00								5,383.50			5,383.50	1,077
396.00		13,929.98		52,030.00				50,040.21		43,731.96	159,732.15	31,946
397.10											(2,463.90)	(493)
398.00			13,047.47				23,463.90	21,000.00			(13,047.47)	(2,609)
TOTAL	4,053,856.51	1,154,940.00	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	(22,048,720.90)	(4,409,745)

7

DETAILED DEPRECIATION CALCULATIONS

8

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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)	
1883	866	858	8	8	0.0
1884	2,319	2,289	30	38	0.0
1885	952	937	15	53	0.0
1886	9,401	9,252	149	202	0.0
1887	4,690	4,609	81	283	0.0
1888	6,580	6,457	123	406	0.0
1889	6,551	6,420	131	537	0.0
1890	1,704	1,668	36	573	0.0
1891	8,350	8,163	187	760	0.0
1892	1,355	1,323	32	792	0.0
1893	675	659	16	808	0.0
1894	2,374	2,331	43	851	0.0
1895	1,133	1,102	31	882	0.0
1896	4,261	4,136	125	1,007	0.0
1897	2,268	2,198	70	1,077	0.0
1898	1,634	1,581	53	1,130	0.0
1899	934	902	32	1,162	0.0
1900	8,185	7,896	289	1,451	0.0
1901	844,865	767,016	77,849	79,300	0.0
1902	75,863	69,369	6,494	85,794	0.0
1903	64,356	59,049	5,307	91,101	0.0
1904	59,469	54,248	5,221	96,322	0.0
1905	58,202	53,242	4,960	101,282	0.0
1906	35,713	32,530	3,183	104,465	0.0
1907	93,675	84,358	9,317	113,782	0.0
1908	46,351	41,898	4,453	118,235	0.0
1909	34,307	31,145	3,162	121,397	0.0
1910	28,701	25,895	2,806	124,203	0.0
1911	31,972	28,691	3,281	127,484	0.0
1912	21,895	19,718	2,177	129,661	0.0
1913	82,030	69,184	12,846	142,507	0.0
1914	43,157	38,733	4,424	146,931	0.0
1915	38,947	35,189	3,758	150,689	0.0
1916	25,186	22,191	2,995	153,684	0.0
1917	34,276	30,399	3,877	157,561	0.0
1918	12,108	10,915	1,193	158,754	0.0
1919	20,801	18,543	2,258	161,012	0.0
1920	20,727	18,499	2,228	163,240	0.0
1921	47,823	40,401	7,422	170,662	0.0
1922	71,121	62,811	8,310	178,972	0.0
1923	152,802	126,861	25,941	204,913	0.0
1924	176,954	147,889	29,065	233,978	0.0
1925	173,691	149,073	24,618	258,596	0.0
1926	194,010	165,625	28,385	286,981	0.0
1927	145,926	126,529	19,397	306,378	0.0
1928	205,398	176,958	28,440	334,818	0.0
1929	266,184	227,148	39,036	373,854	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1930	193,287	165,403	27,884		401,738	0.0
1931	175,368	150,619	24,749		426,487	0.0
1932	106,567	90,774	15,793		442,280	0.1
1933	42,714	36,599	6,115		448,395	0.1
1934	56,960	49,172	7,788		456,183	0.1
1935	60,793	52,087	8,706		464,889	0.1
1936	73,497	62,876	10,621		475,510	0.1
1937	106,684	91,773	14,911		490,421	0.1
1938	98,414	85,788	12,626		503,047	0.1
1939	279,312	226,391	52,921		555,968	0.1
1940	199,725	170,675	29,050		585,018	0.1
1941	260,469	221,731	38,738		623,756	0.1
1942	161,458	137,514	23,944		647,700	0.1
1943	86,925	74,264	12,661		660,361	0.1
1944	57,133	48,903	8,230		668,591	0.1
1945	36,785	31,620	5,165		673,756	0.1
1946	177,590	148,437	29,153		702,909	0.1
1947	177,706	151,723	25,983		728,892	0.1
1948	433,453	363,007	70,446		799,338	0.1
1949	1,173,846	973,716	200,130		999,468	0.1
1950	1,699,543	1,404,454	295,089		1,294,557	0.1
1951	1,341,468	1,108,639	232,829		1,527,386	0.2
1952	2,737,008	2,242,237	494,771		2,022,157	0.2
1953	1,901,034	1,550,699	350,335		2,372,492	0.3
1954	2,269,642	1,850,629	419,013		2,791,505	0.3
1955	5,358,127	4,280,860	1,077,267		3,868,772	0.4
1956	3,557,104	2,795,760	761,344		4,630,116	0.5
1957	4,210,699	3,323,869	886,830		5,516,946	0.6
1958	4,976,128	3,911,994	1,064,134		6,581,080	0.8
1959	4,335,435	3,350,793	984,642		7,565,722	0.9
1960	4,509,518	3,469,200	1,040,318		8,606,040	1.0
1961	4,894,685	3,741,805	1,152,880		9,758,920	1.1
1962	4,344,236	3,276,164	1,068,072		10,826,992	1.3
1963	5,435,369	4,099,632	1,335,737		12,162,729	1.4
1964	5,636,954	4,205,175	1,431,779		13,594,508	1.6
1965	4,692,281	3,455,293	1,236,988		14,831,496	1.7
1966	6,391,614	4,700,048	1,691,566		16,523,062	1.9
1967	6,124,099	4,441,558	1,682,541		18,205,603	2.1
1968	5,361,376	3,743,171	1,618,205		19,823,808	2.3
1969	4,851,410	3,213,061	1,638,349		21,462,157	2.5
1970	4,523,877	3,278,686	1,245,191		22,707,348	2.6
1971	6,739,690	4,434,403	2,305,287		25,012,635	2.9
1972	4,071,231	2,404,934	1,666,297		26,678,932	3.1
1973	4,750,668	2,187,311	2,563,357		29,242,289	3.4
1974	4,058,752	1,548,354	2,510,398		31,752,687	3.7
1975	4,508,042	1,745,330	2,762,712		34,515,399	4.0
1976	4,920,234	2,455,541	2,464,693		36,980,092	4.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST PCT OF	
				CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1977	9,569,795	4,729,082	4,840,713	41,820,805	4.8
1978	8,585,791	4,117,728	4,468,063	46,288,868	5.3
1979	10,512,377	5,003,084	5,509,293	51,798,161	6.0
1980	14,267,670	6,827,105	7,440,565	59,238,726	6.8
1981	16,249,925	7,568,514	8,681,411	67,920,137	7.8
1982	15,085,232	6,638,768	8,446,464	76,366,601	8.8
1983	12,154,061	5,314,938	6,839,123	83,205,724	9.6
1984	14,118,804	6,035,321	8,083,483	91,289,207	10.5
1985	14,095,833	6,000,003	8,095,830	99,385,037	11.5
1986	15,557,116	6,468,604	9,088,512	108,473,549	12.5
1987	16,146,494	6,815,497	9,330,997	117,804,546	13.6
1988	18,897,718	7,686,729	11,210,989	129,015,535	14.9
1989	17,658,872	7,078,768	10,580,104	139,595,639	16.1
1990	16,130,933	6,372,636	9,758,297	149,353,936	17.2
1991	15,685,983	5,985,449	9,700,534	159,054,470	18.4
1992	17,387,894	6,456,346	10,931,548	169,986,018	19.6
1993	19,234,845	7,143,725	12,091,120	182,077,138	21.0
1994	22,449,697	7,887,165	14,562,532	196,639,670	22.7
1995	22,633,172	7,959,279	14,673,893	211,313,563	24.4
1996	23,187,263	7,691,240	15,496,023	226,809,586	26.2
1997	25,643,506	7,853,785	17,789,721	244,599,307	28.2
1998	23,958,070	7,121,190	16,836,880	261,436,187	30.2
1999	23,472,149	6,761,841	16,710,308	278,146,495	32.1
2000	24,772,199	7,532,453	17,239,746	295,386,241	34.1
2001	23,505,870	5,444,014	18,061,856	313,448,097	36.2
2002	19,309,089	4,490,696	14,818,393	328,266,490	37.9
2003	23,671,549	5,003,933	18,667,616	346,934,106	40.1
2004	34,529,277	6,308,145	28,221,132	375,155,238	43.3
2005	38,885,224	5,646,616	33,238,608	408,393,846	47.2
2006	29,506,615	4,194,641	25,311,974	433,705,820	50.1
2007	58,969,832	6,477,409	52,492,423	486,198,243	56.1
2008	83,873,069	7,440,967	76,432,102	562,630,345	65.0
2009	57,529,047	4,013,854	53,515,193	616,145,538	71.1
2010	79,409,026	3,831,327	75,577,699	691,723,237	79.9
2011	135,535,641	3,826,779	131,708,862	823,432,099	95.1
2012	42,899,131	285,423	42,613,708	866,045,807	100.0
SUBTOTAL	1,170,408,424	304,362,615	866,045,809		
AMORTIZABLE PLANT	12,674,877	1,829,595	10,845,282		
NONDEPRECIABLE PLANT	172,413	-	172,413		
TOTAL	1,183,255,714	306,192,210	877,063,504		

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	1,202	1,896			
1973	35.65	22	35		1	23.08
	1,932.08	1,224	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 MAY 31, 2012

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	81,491	114,746	9,501	19.46	488
1971	44,955.88	29,197	41,112	3,844	19.63	196
1972	23,833.95	15,320	21,572	2,262	19.80	114
1973	1,046.90	666	938	109	19.95	5
1996	107,318.16	45,610	64,222	43,096	21.54	2,001
1997	932.86	381	536	397	21.58	18
1998	7,804.72	3,052	4,297	3,508	21.67	162
2001	87,639.68	29,184	41,093	46,547	21.87	2,128
2003	212,167.85	61,486	86,577	125,591	21.85	5,748
2004	195,419.81	51,825	72,974	122,446	21.93	5,583
2008	673,302.63	102,073	143,728	529,575	21.92	24,159
2009	7,005.35	823	1,159	5,846	21.90	267
2010	9,156.08	741	1,043	8,113	21.78	372
2011	275.65	11	15	261	21.61	12
2012	56,657.69	550	775	55,883	21.25	2,630
	1,551,763.98	422,410	594,787	956,977		43,883

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8 2.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	210,412	326,260			
1971	246,359.45	157,517	246,359			
1972	166,322.06	105,390	166,322			
1978	60,192.37	35,816	60,177	15	23.08	1
	799,133.73	509,135	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, 2012

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	47,370	62,707			
1971	61,403.78	45,870	61,404			
1972	42,286.87	31,222	42,287			
1978	2,281.54	1,656	2,282			
	168,679.67	126,118	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, 2012

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	133,460	204,205	2,736	23.08	119
	206,940.78	133,460	204,205	2,736		119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 0.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	177,561	260,327			
1972	62,624.57	42,298	62,625			
1973	54,831.76	36,663	54,832			
1984	13,885.22	8,606	13,885			
1989	13,619.22	7,585	13,619			
	405,287.78	272,713	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, 2012

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						
1950	5,342.87	4,531	5,343			
1952	23,888.55	19,993	23,889			
1957	363.93	293	364			
1967	1,175.28	856	1,175			
1969	2,168.00	1,542	2,168			
1970	491,576.16	345,111	491,576			
1971	21,258.89	14,729	21,259			
1972	4,125.93	2,821	4,126			
1979	1,860.35	1,237	1,860			
1987	19,667.77	11,222	19,668			
1991	11,137.86	5,754	11,011	127	19.57	6
1993	1,506.99	735	1,406	101	19.84	5
	584,072.58	408,824	583,845	228		11
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	55,277	74,762			
1975	2,685.09	1,845	2,685			
1981	13,738.52	9,769	13,739			
1986	29,489.73	19,030	29,490			
1987	2,334.83	1,478	2,334			
	123,010.01	87,399	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, 2012

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	1,634.55	1,524	1,521	114	4.41	26
1953	2.00	2	2			
1957	3,252.89	2,323	2,318	935	18.58	50
1961	830.30	560	559	271	21.13	13
1962	323.98	215	215	109	21.80	5
1963	5,731.43	3,750	3,742	1,989	22.47	89
1964	3,704.51	2,385	2,380	1,325	23.16	57
1965	1,147.61	726	724	424	23.86	18
1966	2,396.15	1,490	1,487	909	24.57	37
1967	11,468.66	7,006	6,991	4,478	25.29	177
1968	3,257.50	1,953	1,949	1,308	26.02	50
1969	12,386.69	7,287	7,272	5,115	26.76	191
1970	8,562.00	4,938	4,928	3,634	27.51	132
1971	21,492.38	12,148	12,122	9,370	28.26	332
1972	11,872.98	6,570	6,556	5,317	29.03	183
1973	6,977.96	3,779	3,771	3,207	29.80	108
1974	20,191.97	10,689	10,667	9,525	30.59	311
1975	25,272.60	13,072	13,045	12,228	31.38	390
1976	25,890.98	14,414	14,384	11,507	28.60	402
1977	54,514.15	29,503	29,441	25,073	29.60	847
1978	21,191.48	11,212	11,188	10,003	30.19	331
1979	36,747.66	18,991	18,951	17,797	30.78	578
1980	22,999.87	11,599	11,575	11,425	31.37	364
1981	39,985.17	19,533	19,492	20,493	32.37	633
1982	72,189.92	34,341	34,269	37,921	32.97	1,150
1983	40,223.76	18,612	18,573	21,651	33.58	645
1984	44,787.52	20,132	20,090	24,698	34.19	722
1985	69,311.31	30,040	29,977	39,334	35.19	1,118
1986	42,061.81	17,658	17,621	24,441	35.81	683
1987	65,927.48	26,773	26,717	39,210	36.44	1,076
1988	98,847.60	38,531	38,450	60,398	37.44	1,613
1989	131,156.27	49,289	49,185	81,971	38.06	2,154
1990	84,064.46	30,398	30,334	53,730	38.69	1,389
1991	49,247.11	16,995	16,959	32,288	39.69	814
1992	13,465.78	4,452	4,443	9,023	40.33	224
1993	43,412.42	13,631	13,602	29,810	41.33	721
1994	35,296.72	10,561	10,539	24,758	41.96	590
1995	30,955.32	8,798	8,780	22,175	42.61	520
1996	46,023.19	12,307	12,281	33,742	43.61	774
1997	41,340.31	10,422	10,400	30,940	44.25	699
1998	9,183.56	2,173	2,168	7,016	44.91	156
1999	6,027.94	1,324	1,321	4,707	45.91	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, 2012

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	14,218.67	2,898	2,892	11,327	46.56	243
2001	25,700.74	4,798	4,788	20,913	47.56	440
2002	3,026.59	516	515	2,512	48.22	52
2003	43,663.62	6,737	6,723	36,941	48.88	756
2004	77,027.97	10,553	10,531	66,497	49.88	1,333
2005	26,785.92	3,225	3,218	23,568	50.55	466
2006	37,362.01	3,867	3,859	33,503	51.23	654
2007	66,976.43	5,760	5,748	61,228	52.23	1,172
2008	28,129.15	1,938	1,934	26,195	52.90	495
2009	124,380.68	6,418	6,405	117,976	53.58	2,202
2010	122,506.49	4,177	4,168	118,338	54.26	2,181
2011	73,526.22	1,221	1,218	72,308	54.33	1,331
2012	45,626.12	173	173	45,453	54.44	835
	1,954,288.56	584,387	583,161	1,371,128		32,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 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, 2012

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	857	858	8	0.80	8
1884	2,319.40	2,286	2,289	30	1.07	28
1885	952.00	936	937	15	1.23	12
1886	9,401.15	9,239	9,252	149	1.29	116
1887	4,690.00	4,602	4,609	81	1.40	58
1888	6,579.75	6,448	6,457	123	1.50	82
1889	6,551.18	6,411	6,420	131	1.60	82
1890	1,679.50	1,642	1,644	36	1.69	21
1891	8,350.23	8,151	8,163	187	1.79	104
1892	1,354.95	1,321	1,323	32	1.90	17
1893	650.85	634	635	16	1.98	8
1894	1,616.78	1,572	1,574	43	2.09	21
1895	1,133.20	1,100	1,102	31	2.20	14
1896	4,260.56	4,130	4,136	125	2.30	54
1897	2,267.65	2,195	2,198	70	2.41	29
1898	1,633.73	1,579	1,581	53	2.53	21
1899	934.25	901	902	32	2.63	12
1900	8,185.42	7,885	7,896	289	2.75	105
1901	15,227.76	14,645	14,666	562	2.87	196
1902	7,330.74	7,039	7,049	282	2.98	95
1903	15,446.32	14,806	14,827	619	3.11	199
1904	8,443.31	8,079	8,091	352	3.24	109
1905	13,211.32	12,619	12,637	574	3.36	171
1906	5,826.89	5,555	5,563	264	3.50	75
1907	4,318.72	4,109	4,115	204	3.64	56
1908	5,084.82	4,829	4,836	249	3.77	66
1909	5,578.23	5,287	5,295	283	3.92	72
1910	944.58	893	894	51	4.07	13
1911	1,805.52	1,704	1,706	100	4.22	24
1912	1,590.08	1,497	1,499	91	4.38	21
1913	4,199.64	3,945	3,951	249	4.54	55
1914	6,522.34	6,114	6,123	399	4.70	85
1915	9,299.36	8,696	8,708	591	4.87	121
1916	2,133.53	1,990	1,993	141	5.05	28
1917	2,947.27	2,742	2,746	201	5.22	39
1918	969.85	900	901	69	5.41	13
1919	713.16	660	661	52	5.60	9
1920	1,116.43	1,030	1,031	85	5.80	15
1921	2,386.50	2,195	2,198	188	6.01	31
1922	5,478.84	5,024	5,031	448	6.22	72
1923	5,748.64	5,255	5,263	486	6.44	75
1924	2,962.36	2,699	2,703	259	6.67	39

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, 2012

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	7,342	7,353	733	6.90	106
1926	3,690.49	3,339	3,344	346	7.14	48
1927	3,441.21	3,102	3,106	335	7.40	45
1928	3,616.30	3,247	3,252	364	7.66	48
1929	9,736.71	8,707	8,719	1,018	7.93	128
1930	3,705.73	3,300	3,305	401	8.21	49
1931	4,695.61	4,163	4,169	527	8.50	62
1932	2,031.20	1,793	1,796	235	8.81	27
1933	2,540.95	2,232	2,235	306	9.12	34
1934	4,020.82	3,514	3,519	502	9.45	53
1935	866.62	754	755	112	9.79	11
1936	4,994.63	4,319	4,325	670	10.15	66
1937	3,607.79	3,102	3,106	502	10.52	48
1938	1,245.49	1,064	1,066	179	10.90	16
1939	956.06	812	813	143	11.30	13
1940	13,850.45	11,686	11,703	2,147	11.72	183
1941	4,887.61	4,096	4,102	786	12.15	65
1942	8,169.68	6,797	6,807	1,363	12.60	108
1943	1,693.42	1,398	1,400	293	13.07	22
1944	978.40	802	803	175	13.56	13
1945	1,004.81	816	817	188	14.06	13
1946	344.00	277	277	67	14.59	5
1947	142.29	114	114	28	15.14	2
1948	3,080.71	2,436	2,439	642	15.70	41
1949	16,198.32	12,680	12,698	3,500	16.29	215
1950	20,911.66	16,200	16,223	4,689	16.90	277
1951	11,956.42	9,162	9,175	2,781	17.53	159
1952	8,038.39	6,090	6,099	1,939	18.18	107
1953	5,949.87	4,454	4,460	1,490	18.86	79
1954	21,585.01	15,958	15,981	5,604	19.55	287
1955	32,149.56	23,460	23,494	8,656	20.27	427
1956	51,558.51	37,115	37,168	14,391	21.01	685
1957	19,916.61	14,135	14,155	5,762	21.77	265
1958	63,499.25	44,407	44,471	19,028	22.55	844
1959	28,371.09	19,538	19,566	8,805	23.35	377
1960	26,305.63	17,828	17,854	8,452	24.17	350
1961	15,768.03	10,510	10,525	5,243	25.01	210
1962	18,087.78	11,849	11,866	6,222	25.87	241
1963	27,374.57	17,611	17,636	9,739	26.75	364
1964	40,027.79	25,282	25,318	14,710	27.63	532
1965	17,574.04	10,887	10,903	6,671	28.54	234
1966	18,597.25	11,292	11,308	7,289	29.46	247

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, 2012

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	57,643	57,726	39,185	30.39	1,289
1968	82,637.79	48,118	48,187	34,451	31.33	1,100
1969	46,057.56	26,234	26,272	19,786	32.28	613
1970	45,097.36	25,116	25,152	19,945	33.23	600
1971	54,600.87	29,703	29,746	24,855	34.20	727
1972	80,841.70	42,933	42,995	37,847	35.17	1,076
1973	31,060.02	16,089	16,112	14,948	36.15	413
1974	42,716.26	21,569	21,600	21,116	37.13	569
1975	53,203.52	26,162	26,200	27,004	38.12	708
1976	46,796.87	23,193	23,226	23,571	36.55	645
1977	50,016.13	24,098	24,133	25,883	37.55	689
1978	27,600.77	12,917	12,936	14,665	38.55	380
1979	28,344.75	12,874	12,892	15,453	39.55	391
1980	24,054.04	10,593	10,608	13,446	40.55	332
1981	55,235.53	23,563	23,597	31,639	41.55	761
1982	47,534.94	19,622	19,650	27,885	42.55	655
1983	27,148.25	10,832	10,848	16,300	43.55	374
1984	30,306.87	11,674	11,691	18,616	44.55	418
1985	72,105.59	26,780	26,818	45,288	45.55	994
1986	17,533.91	6,270	6,279	11,255	46.55	242
1987	27,416.83	9,426	9,440	17,977	47.55	378
1988	11,339.22	3,742	3,747	7,592	48.55	156
1989	70,033.77	22,145	22,177	47,857	49.55	966
1990	44,760.66	13,536	13,555	31,206	50.55	617
1991	35,224.46	10,166	10,181	25,043	51.55	486
1992	54,141.31	14,878	14,899	39,242	52.55	747
1993	58,993.43	15,397	15,419	43,574	53.55	814
1994	184,531.84	45,616	45,681	138,851	54.55	2,545
1995	584,928.49	136,522	136,718	448,210	55.55	8,069
1996	126,940.88	27,876	27,916	99,025	56.55	1,751
1997	68,030.65	14,001	14,021	54,010	57.55	938
1998	40,132.45	7,705	7,716	32,416	58.55	554
2000	15,568.19	2,559	2,563	13,005	60.55	215
2001	39,714.12	5,981	5,989	33,725	61.55	548
2002	181,571.19	24,839	24,875	156,696	62.55	2,505
2003	1,938.28	238	238	1,700	63.55	27
	3,233,038.76	1,402,481	1,404,491	1,828,548		43,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.7 1.36

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, 2012

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						
1905	88.10	82	74	14	4.33	3
1913	430.94	387	350	81	6.17	13
1914	436.05	389	351	85	6.42	13
1916	44.49	39	35	9	6.92	1
1922	350.00	300	271	79	8.54	9
1924	716.70	608	549	168	9.11	18
1925	211.96	179	162	50	9.40	5
1927	225.68	188	170	56	9.99	6
1928	563.20	467	422	141	10.29	14
1929	4,602.25	3,789	3,423	1,179	10.60	111
1930	4,661.93	3,814	3,445	1,217	10.91	112
1931	1,323.65	1,076	972	352	11.22	31
1932	2,508.48	2,026	1,830	678	11.54	59
1933	3,008.02	2,413	2,180	828	11.86	70
1934	1,102.49	878	793	309	12.19	25
1935	97.20	77	70	27	12.53	2
1936	1,998.78	1,570	1,418	581	12.87	45
1938	618.55	479	433	186	13.57	14
1939	4,678.94	3,593	3,245	1,434	13.93	103
1940	554.29	422	381	173	14.30	12
1941	897.54	678	612	286	14.67	19
1942	1,285.66	963	870	416	15.05	28
1943	750.18	557	503	247	15.44	16
1945	639.53	466	421	219	16.25	13
1946	1,024.41	740	668	356	16.66	21
1947	2,770.44	1,982	1,790	980	17.08	57
1948	6,715.12	4,754	4,294	2,421	17.52	138
1949	1,156.73	810	732	425	17.96	24
1950	5,042.16	3,496	3,158	1,884	18.40	102
1951	12,335.84	8,458	7,640	4,696	18.86	249
1952	19,306.88	13,087	11,821	7,486	19.33	387
1953	24,896.47	16,681	15,068	9,828	19.80	496
1954	21,264.88	14,074	12,713	8,552	20.29	421
1955	12,140.88	7,936	7,168	4,973	20.78	239
1956	33,652.48	21,717	19,617	14,035	21.28	660
1957	30,806.60	19,619	17,721	13,086	21.79	601
1958	43,357.90	27,236	24,602	18,756	22.31	841
1959	28,118.41	17,419	15,734	12,384	22.83	542
1960	29,834.68	18,214	16,452	13,383	23.37	573
1961	39,863.03	23,978	21,659	18,204	23.91	761
1962	52,628.00	31,173	28,158	24,470	24.46	1,000
1963	32,177.61	18,754	16,940	15,238	25.03	609

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, 2012

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						
1964	54,013.04	30,976	27,980	26,033	25.59	1,017
1965	33,654.10	18,975	17,140	16,514	26.17	631
1966	27,208.84	15,074	13,616	13,593	26.76	508
1967	22,534.79	12,263	11,077	11,458	27.35	419
1968	11,994.86	6,407	5,787	6,208	27.95	222
1969	18,276.97	9,577	8,651	9,626	28.56	337
1970	5,926.91	3,045	2,750	3,177	29.17	109
1971	21,536.77	10,840	9,792	11,745	29.80	394
1972	14,855.14	7,321	6,613	8,242	30.43	271
1973	15,848.84	7,644	6,905	8,944	31.06	288
1974	12,610.14	5,946	5,371	7,239	31.71	228
1975	16,872.99	7,773	7,021	9,852	32.36	304
1976	26,321.53	14,748	13,322	13,000	28.19	461
1977	22,573.98	12,454	11,249	11,325	28.37	399
1978	21,032.60	11,343	10,246	10,787	28.97	372
1979	33,072.13	17,419	15,734	17,338	29.58	586
1980	12,380.66	6,362	5,747	6,634	30.19	220
1981	27,705.54	13,961	12,611	15,095	30.44	496
1982	48,084.06	23,590	21,308	26,776	31.06	862
1983	18,181.24	8,727	7,883	10,298	31.33	329
1984	14,547.02	6,782	6,126	8,421	31.96	263
1985	12,792.93	5,785	5,225	7,568	32.61	232
1986	26,393.61	11,629	10,504	15,890	32.91	483
1987	11,270.44	4,802	4,338	6,932	33.56	207
1988	41,158.85	17,032	15,385	25,774	33.88	761
1989	14,462.96	5,800	5,239	9,224	34.23	269
1990	10,393.80	4,009	3,621	6,773	34.90	194
1991	35,776.94	13,320	12,032	23,745	35.26	673
1992	129.79	47	42	88	35.64	2
1993	24,479.52	8,428	7,613	16,867	36.03	468
1994	1,512.34	499	451	1,061	36.43	29
1995	13,604.01	4,280	3,866	9,738	36.85	264
1996	15,690.38	4,695	4,241	11,449	37.28	307
1997	28,982.88	8,214	7,419	21,564	37.72	572
1998	64,006.33	17,192	15,529	48,477	37.90	1,279
1999	4,546.30	1,145	1,034	3,512	38.36	92
2000	30,461.16	7,189	6,494	23,967	38.59	621
2001	30,695.12	6,735	6,084	24,611	38.84	634
2002	25,394.02	5,137	4,640	20,754	39.10	531
2003	66,025.88	12,188	11,009	55,017	39.39	1,397
2004	38,773.19	6,475	5,849	32,924	39.48	834
2005	66,180.13	9,887	8,931	57,249	39.38	1,454

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, 2012

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						
2006	203,250.44	26,463	23,903	179,347	39.54	4,536
2007	126,714.64	14,078	12,716	113,999	39.33	2,899
2008	417,054.56	38,077	34,394	382,661	39.00	9,812
2009	12,697.83	896	809	11,889	38.40	310
2010	279,099.59	13,648	12,328	266,772	37.30	7,152
2011	231,915.67	5,937	5,363	226,553	34.92	6,488
2012	74,222.83	482	435	73,788	31.84	2,317
	2,815,805.42	780,864	705,338	2,110,467		61,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.20						

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, 2012

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	114	127	1	5.27	
1931	263.40	234	260	3	5.52	1
1934	783.68	685	761	23	6.29	4
1935	147.25	128	142	5	6.56	1
1936	21.46	19	21			
1937	618.76	531	590	29	7.12	4
1938	1,463.03	1,247	1,385	78	7.40	11
1940	440.04	370	411	29	7.98	4
1942	1,018.37	844	938	80	8.58	9
1944	2,850.41	2,326	2,584	266	9.20	29
1946	377.07	303	337	40	9.84	4
1947	568.77	453	503	66	10.17	6
1948	482.71	381	423	60	10.50	6
1950	1,857.60	1,442	1,602	256	11.19	23
1951	3,131.90	2,408	2,675	457	11.55	40
1952	3,969.07	3,023	3,358	611	11.92	51
1953	4,259.74	3,213	3,569	691	12.29	56
1955	4,904.63	3,623	4,024	881	13.07	67
1956	2,507.83	1,832	2,035	473	13.48	35
1957	14,375.38	10,382	11,532	2,843	13.89	205
1958	1,667.93	1,191	1,323	345	14.31	24
1959	5,902.55	4,161	4,622	1,281	14.75	87
1960	1,345.00	936	1,040	305	15.19	20
1961	1,954.81	1,343	1,492	463	15.65	30
1963	3,416.99	2,283	2,536	881	16.59	53
1964	1,441.97	950	1,055	387	17.07	23
1967	1,614.49	1,014	1,126	488	18.60	26
1970	2,450.11	1,460	1,622	828	20.21	41
1971	7,721.50	4,514	5,014	2,708	20.77	130
1972	1.00	1	1			
1980	3,885.67	2,282	2,535	1,351	22.43	60
1988	11,897.69	5,662	6,289	5,609	26.34	213
	87,692.24	59,561	66,155	21,537		1,263

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 1.44

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, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

GETTYSBURG GARAGE
FULLY ACCRUED

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	20,611	21,604	1,600	5.95	269
1959	530.28	470	493	38	5.95	6
1978	1,767.28	1,504	1,576	191	5.92	32
1985	19,951.17	16,326	17,112	2,839	5.98	475
1987	7,647.96	6,174	6,471	1,177	5.95	198
1995	8,147.09	6,009	6,298	1,849	6.02	307
1998	14,593.54	10,195	10,686	3,908	6.00	651
1999	5,204.23	3,556	3,727	1,477	5.99	247
2003	17,099.66	10,231	10,724	6,376	5.99	1,064
2010	699.72	170	178	522	5.95	88
	98,844.73	75,246	78,870	19,975		3,337

WASHINGTON SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1928	539.04	455	479	60	11.88	5
1933	401.96	336	353	48	12.00	4
1937	77.17	64	67	10	12.08	1
1955	8,925.95	7,093	7,462	1,464	12.40	118
1957	17,943.97	14,167	14,904	3,040	12.42	245
1958	1,091.86	859	904	188	12.44	15
1962	275.80	214	225	51	12.49	4
1963	17,141.83	13,226	13,914	3,228	12.50	258
1964	81,035.39	62,259	65,497	15,538	12.51	1,242
1965	2,232.00	1,707	1,796	436	12.52	35
1968	462.64	349	367	95	12.55	8

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, 2012

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						
1969	861.74	646	680	182	12.56	14
1973	1,166.63	855	899	267	12.60	21
1976	1,998.47	1,479	1,556	443	12.63	35
1978	1,705.03	1,243	1,308	397	12.60	32
1982	1,111.41	781	822	290	12.64	23
1984	4,760.67	3,282	3,453	1,308	12.57	104
1985	911.17	621	653	258	12.61	20
1987	180,447.17	120,052	126,296	54,151	12.54	4,318
1995	194,747.16	111,687	117,496	77,251	12.58	6,141
1996	41,750.41	23,326	24,539	17,211	12.57	1,369
1997	51,204.74	27,727	29,169	22,036	12.63	1,745
1998	27,872.99	14,625	15,386	12,487	12.61	990
2005	141,056.47	50,146	52,754	88,302	12.54	7,042
2006	8,853.44	2,839	2,987	5,867	12.53	468
2010	104,743.88	14,130	14,865	89,879	12.29	7,313
	893,318.99	474,168	498,829	394,490		31,570

NEW BETHLEHEM SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1984	26,453.37	24,591	25,677	777	2.11	368
1985	2,076.05	1,928	2,013	63	2.07	30
1993	3,723.61	3,353	3,501	223	2.09	107
1994	6,655.46	5,962	6,225	430	2.08	207
1995	6,444.04	5,745	5,999	445	2.06	216
1997	1,337.50	1,175	1,227	111	2.06	54
1998	19,135.10	16,644	17,379	1,756	2.08	844
2000	4,278.12	3,645	3,806	472	2.07	228
2006	1,753.31	1,298	1,355	398	2.08	191
	71,856.56	64,341	67,182	4,675		2,245

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, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE FULLY ACCRUED						
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	85,934	91,232	15,418	8.84	1,744
1972	7,866.95	6,310	6,699	1,168	8.85	132
1975	5,381.53	4,254	4,516	865	8.86	98
1976	1,351.11	1,082	1,149	202	8.93	23
1984	16,583.04	12,592	13,368	3,215	8.85	363
1987	14,383.92	10,608	11,262	3,122	8.87	352
1989	3,973.21	2,868	3,045	928	8.83	105
1993	4,389.63	2,989	3,173	1,216	8.86	137
1994	8,491.56	5,675	6,025	2,467	8.89	278
1995	2,179.19	1,430	1,518	661	8.86	75
1996	2,392.16	1,534	1,629	764	8.90	86
	173,641.83	135,276	143,616	30,026		3,393

HANOVER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. 0

1939	1,201.91	1,163	1,202			
1949	338.10	326	338			
1979	85,249.40	80,254	83,966	1,284	2.05	626
1983	5,480.40	5,119	5,356	125	2.04	61
1991	1,625.41	1,479	1,547	78	2.07	38
1992	3,087.69	2,798	2,927	160	2.06	78
1998	249,117.92	216,683	226,704	22,414	2.08	10,776

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, 2012

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						
2000	1,971.28	1,680	1,758	214	2.07	103
2007	8,637.28	6,073	6,354	2,283	2.08	1,098
2010	84,354.09	40,532	42,406	41,948	2.07	20,265
	441,063.48	356,107	372,558	68,505		33,045

JEANNETTE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1981	595,157.67	347,751	363,810	231,347	21.99	10,521
1986	14,531.65	7,834	8,196	6,336	22.16	286
1987	10,690.59	5,673	5,935	4,756	22.03	216
1988	10,177.82	5,282	5,526	4,652	22.17	210
1996	15,873.85	6,645	6,952	8,922	22.11	404
1997	7,912.22	3,187	3,334	4,578	22.12	207
1998	1,295.01	501	524	771	22.05	35
2000	2,043.39	716	749	1,294	22.10	59
2003	23,934.57	6,915	7,234	16,700	21.95	761
2006	122,192.82	26,174	27,383	94,810	21.71	4,367
2007	83,513.69	15,483	16,198	67,316	21.61	3,115
2011	717,735.47	31,221	32,663	685,073	20.14	34,016
	1,605,058.75	457,382	478,504	1,126,555		54,197

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 33-S1
NET SALVAGE PERCENT.. 0

1919	142.68	143	143			
1931	4,005.57	4,006	4,006			
1948	244.11	240	244			
1950	56.50	55	57			
1951	94.17	90	94			
1953	2,600.92	2,450	2,577	24	1.91	13
1954	2,263.57	2,113	2,223	41	2.19	19
1955	7,045.40	6,516	6,855	191	2.48	77
1956	294.53	270	284	10	2.76	4

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, 2012

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						
1961	5,869.31	5,113	5,379	491	4.25	116
1966	2,114.98	1,741	1,832	283	5.84	48
1969	1,259.56	998	1,050	210	6.85	31
1972	1,470.55	1,118	1,176	294	7.91	37
1975	421.80	306	322	100	9.03	11
1976	5,372.72	4,342	4,568	805	8.53	94
1985	1,183.57	828	871	313	11.55	27
1988	14,889.44	9,721	10,226	4,663	12.71	367
1989	7,503.64	4,781	5,030	2,474	13.05	190
1990	32,260.00	20,008	21,048	11,212	13.42	835
1995	19,234.24	10,054	10,577	8,658	15.45	560
1998	37,744.29	17,072	17,959	19,785	16.85	1,174
1999	23,666.45	10,117	10,643	13,024	17.30	753
2000	186,087.09	74,509	78,382	107,705	17.85	6,034
2001	2,658.53	993	1,045	1,614	18.32	88
2003	20,092.14	6,325	6,654	13,438	19.41	692
2005	11,728.16	2,945	3,098	8,630	20.63	418
2006	4,558.44	992	1,044	3,515	21.26	165
2007	26,323.12	4,828	5,079	21,244	21.89	970
2008	212,414.87	31,374	33,005	179,410	22.61	7,935
2009	184,433.81	20,435	21,497	162,937	23.40	6,963
2010	50,980.25	3,742	3,937	47,044	24.19	1,945
2011	73,450.06	2,593	2,728	70,722	25.06	2,822
2012	38,782.95	310	326	38,457	25.70	1,496
	981,247.42	251,128	263,956	717,291		33,884
	4,323,395.98	1,872,013	1,961,879	2,361,517		161,671
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 3.74						

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, 2012

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	4,147	4,943	11,572	32.56	355
	16,515.17	4,147	4,943	11,572		355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.6 2.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1901	30,176.66	26,880	25,163	5,014	7.85	639
1902	207.30	184	172	35	7.98	4
1903	1,346.41	1,194	1,118	228	8.12	28
1904	846.19	749	701	145	8.24	18
1905	475.51	420	393	83	8.37	10
1906	147.35	130	122	25	8.49	3
1907	365.12	321	300	65	8.60	8
1908	2,082.02	1,828	1,711	371	8.72	43
1909	242.90	213	199	44	8.83	5
1910	73.54	64	60	14	8.94	2
1911	757.52	662	620	138	9.04	15
1912	62.67	55	51	12	9.14	1
1913	55,143.23	47,994	44,928	10,215	9.24	1,106
1914	221.24	192	180	41	9.34	4
1915	452.13	392	367	85	9.43	9
1916	4,916.75	4,257	3,985	932	9.53	98
1917	1,022.70	884	828	195	9.62	20
1918	36.45	31	29	7	9.71	1
1919	36.74	32	30	7	9.80	1
1920	1,896.41	1,631	1,527	369	9.88	37
1921	24,378.06	20,925	19,588	4,790	9.97	480
1922	416.93	357	334	83	10.05	8
1923	106,193.94	90,827	85,024	21,170	10.14	2,088
1924	98,713.54	84,281	78,896	19,818	10.22	1,939
1925	52,220.87	44,506	41,663	10,558	10.30	1,025
1926	61,333.35	52,178	48,844	12,489	10.38	1,203
1927	22,588.26	19,181	17,956	4,632	10.46	443
1928	35,603.14	30,175	28,247	7,356	10.54	698
1929	56,355.19	47,670	44,624	11,731	10.62	1,105
1930	20,036.69	16,918	15,837	4,200	10.69	393
1931	13,276.36	11,187	10,472	2,804	10.77	260
1932	8,452.51	7,108	6,654	1,799	10.84	166
1933	1,970.08	1,653	1,547	423	10.92	39
1934	928.23	777	727	201	10.99	18
1935	1,463.69	1,223	1,145	319	11.06	29
1936	669.07	558	522	147	11.13	13
1937	7,212.48	6,002	5,619	1,593	11.20	142
1938	3,266.31	2,712	2,539	727	11.27	65
1939	176,506.46	146,225	136,883	39,623	11.33	3,497
1940	3,442.41	2,845	2,663	779	11.40	68
1941	7,520.41	6,201	5,805	1,715	11.46	150

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1942	11,437.31	9,408	8,807	2,630	11.52	228
1943	4,092.17	3,357	3,143	949	11.59	82
1944	2,415.47	1,977	1,851	564	11.64	48
1945	1,866.16	1,523	1,426	440	11.70	38
1946	27,447.24	22,346	20,918	6,529	11.76	555
1947	2,556.09	2,075	1,942	614	11.82	52
1948	9,240.92	7,482	7,004	2,237	11.87	188
1949	142.10	115	108	34	11.92	3
1951	74.19	60	56	18	12.02	1
1982	336.63	236	221	116	12.82	9
	862,665.10	730,201	683,549	179,116		17,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 1.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1901	772,133.72	687,786	699,860	72,274	7.85	9,207
1902	64,682.10	57,496	58,505	6,177	7.98	774
1903	45,725.67	40,555	41,267	4,459	8.12	549
1904	47,571.79	42,110	42,849	4,723	8.24	573
1905	42,392.55	37,446	38,103	4,290	8.37	513
1906	28,113.15	24,784	25,219	2,894	8.49	341
1907	86,506.66	76,123	77,459	9,048	8.60	1,052
1908	36,045.69	31,656	32,212	3,834	8.72	440
1909	26,242.22	23,003	23,407	2,835	8.83	321
1910	24,990.93	21,865	22,249	2,742	8.94	307
1911	27,367.00	23,903	24,323	3,044	9.04	337
1912	18,395.03	16,039	16,321	2,074	9.14	227
1913	20,123.89	17,515	17,822	2,302	9.24	249
1914	33,621.66	29,210	29,723	3,899	9.34	417
1915	26,239.73	22,759	23,159	3,081	9.43	327
1916	16,061.28	13,905	14,149	1,912	9.53	201
1917	28,883.90	24,964	25,402	3,482	9.62	362
1918	9,149.29	7,894	8,033	1,116	9.71	115
1919	17,802.19	15,333	15,602	2,200	9.80	224
1920	13,274.48	11,415	11,615	1,659	9.88	168
1921	19,302.19	16,568	16,859	2,443	9.97	245
1922	60,128.80	51,524	52,429	7,700	10.05	766
1923	33,032.52	28,252	28,748	4,285	10.14	423
1924	67,211.98	57,385	58,392	8,820	10.22	863
1925	100,011.29	85,237	86,733	13,278	10.30	1,289
1926	115,755.55	98,477	100,206	15,550	10.38	1,498
1927	105,731.32	89,782	91,358	14,373	10.46	1,374
1928	149,120.47	126,384	128,603	20,517	10.54	1,947
1929	180,072.23	152,321	154,995	25,077	10.62	2,361
1930	156,624.88	132,243	134,565	22,060	10.69	2,064
1931	147,555.02	124,331	126,514	21,041	10.77	1,954
1932	90,368.29	75,999	77,333	13,035	10.84	1,202
1933	30,368.00	25,485	25,932	4,436	10.92	406
1934	45,037.43	37,719	38,381	6,656	10.99	606
1935	54,467.76	45,522	46,321	8,147	11.06	737
1936	59,684.19	49,774	50,648	9,036	11.13	812
1937	79,896.68	66,483	67,650	12,247	11.20	1,093
1938	66,862.08	55,510	56,484	10,378	11.27	921
1939	66,076.04	54,740	55,701	10,375	11.33	916
1940	154,614.82	127,783	130,026	24,589	11.40	2,157
1941	209,402.87	172,665	175,696	33,707	11.46	2,941

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1942	108,202.82	89,009	90,572	17,631	11.52	1,530
1943	62,132.36	50,975	51,870	10,262	11.59	885
1944	37,300.80	30,531	31,067	6,234	11.64	536
1945	19,755.35	16,128	16,411	3,344	11.70	286
1946	112,959.74	91,967	93,581	19,379	11.76	1,648
1947	113,863.20	92,446	94,069	19,794	11.82	1,675
1948	326,960.20	264,743	269,391	57,569	11.87	4,850
1949	1,040,011.11	839,767	854,509	185,502	11.92	15,562
1950	1,498,361.18	1,206,346	1,227,524	270,837	11.97	22,626
1951	1,097,811.69	881,202	896,672	201,140	12.02	16,734
1952	2,419,459.43	1,936,051	1,970,039	449,420	12.07	37,234
1953	1,635,639.37	1,304,635	1,327,538	308,101	12.12	25,421
1954	1,906,446.34	1,515,587	1,542,193	364,253	12.17	29,930
1955	4,713,183.71	3,734,633	3,800,195	912,989	12.21	74,774
1956	2,920,518.32	2,306,333	2,346,821	573,697	12.25	46,832
1957	3,444,723.13	2,710,756	2,758,344	686,379	12.29	55,849
1958	4,095,660.42	3,210,547	3,266,908	828,752	12.34	67,160
1959	3,324,470.69	2,596,146	2,641,722	682,749	12.38	55,149
1960	3,408,232.43	2,651,605	2,698,154	710,078	12.41	57,218
1961	3,751,749.16	2,906,780	2,957,809	793,940	12.45	63,770
1962	3,196,344.42	2,465,980	2,509,271	687,073	12.49	55,010
1963	4,196,713.42	3,224,041	3,280,639	916,074	12.52	73,169
1964	4,129,390.87	3,157,580	3,213,012	916,379	12.56	72,960
1965	3,191,895.10	2,429,511	2,472,161	719,734	12.59	57,167
1966	4,605,072.47	3,488,296	3,549,533	1,055,539	12.62	83,640
1967	4,270,626.41	3,218,771	3,275,277	995,349	12.65	78,684
1968	3,315,072.76	2,485,476	2,529,109	785,964	12.68	61,985
1969	2,602,833.79	1,940,803	1,974,874	627,960	12.71	49,407
1970	1,207,345.61	895,090	910,803	296,543	12.74	23,277
1971	2,849,924.83	2,100,737	2,137,616	712,309	12.76	55,824
1972	1,102,563.00	807,672	821,851	280,712	12.79	21,948
1973	645,504.54	469,869	478,117	167,388	12.81	13,067
1974	1,414.35	1,022	1,040	374	12.84	29
1975	1,537.01	1,103	1,122	415	12.86	32
1976	377.36	279	284	93	12.63	7
1977	2,325.75	1,705	1,735	591	12.70	47
1978	175,803.21	127,598	129,838	45,965	12.81	3,588
1979	18,578.64	13,393	13,628	4,951	12.74	389
1980	211,594.72	151,269	153,925	57,670	12.73	4,530
1981	691.13	489	498	193	12.75	15
1982	257.58	180	183	75	12.82	6

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1983	7,789.49	5,383	5,477	2,312	12.92	179
1984	407.92	279	284	124	12.90	10
1985	36.16	24	24	12	12.92	1
1986	83.84	56	57	27	12.99	2
1988	0.10					
1989	963.88	616	627	337	12.92	26
1990	11,903.30	7,487	7,619	4,284	12.93	331
1992	45,851.46	27,763	28,250	17,601	12.98	1,356
1997	4,061.62	2,169	2,207	1,855	13.02	142
1998	670.88	346	352	319	13.04	24
2005	9,076.72	3,151	3,207	5,870	13.00	452
2008	78.49	18	18	60	12.95	5
	75,220,879.62	58,364,288	59,388,880	15,832,000		1,280,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 1.70						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	43,924.79	24,628	20,836	23,089	31.63	730
1957	8,208.56	4,535	3,837	4,372	32.22	136
1958	1,353.79	737	624	730	32.81	22
1959	15,879.59	8,511	7,200	8,680	33.41	260
1960	13,207.60	6,969	5,896	7,312	34.01	215
1961	9,188.25	4,769	4,035	5,153	34.63	149
1962	18,204.27	9,292	7,861	10,343	35.25	293
1963	4,591.62	2,304	1,949	2,643	35.87	74
1964	43,000.52	21,202	17,937	25,064	36.50	687
1965	30,546.13	14,790	12,513	18,033	37.14	486
1966	25,524.15	12,131	10,263	15,261	37.78	404
1967	36,730.30	17,126	14,489	22,241	38.43	579
1968	238,189.38	108,905	92,136	146,053	39.08	3,737
1969	672,800.84	301,455	255,037	417,764	39.74	10,512
1970	701,862.61	307,942	260,525	441,338	40.41	10,922
1971	1,441,058.92	618,848	523,557	917,502	41.08	22,335
1972	1,217,298.97	511,436	432,684	784,615	41.75	18,793
1973	2,958,906.67	1,215,193	1,028,076	1,930,831	42.43	45,506
1974	3,333,661.66	1,337,165	1,131,266	2,202,396	43.12	51,076
1975	3,315,536.01	1,298,132	1,098,244	2,217,292	43.81	50,612
1976	3,260,425.25	1,604,455	1,357,399	1,903,026	37.07	51,336
1977	6,112,108.45	2,944,814	2,491,367	3,620,741	37.55	96,425
1978	5,878,039.06	2,770,908	2,344,239	3,533,800	38.03	92,921
1979	6,941,061.40	3,198,441	2,705,940	4,235,121	38.51	109,975
1980	8,737,684.33	3,931,958	3,326,509	5,411,175	39.01	138,713
1981	10,003,797.42	4,391,667	3,715,432	6,288,365	39.51	159,159
1982	10,189,940.71	4,359,257	3,688,012	6,501,929	40.01	162,508
1983	7,825,675.46	3,258,611	2,756,845	5,068,830	40.53	125,064
1984	9,046,094.07	3,661,859	3,098,000	5,948,094	41.05	144,899
1985	8,407,743.28	3,304,243	2,795,451	5,612,292	41.58	134,976
1986	9,273,398.41	3,533,165	2,989,123	6,284,275	42.11	149,235
1987	8,840,662.75	3,282,538	2,777,088	6,063,575	42.19	143,721
1988	10,297,273.95	3,694,662	3,125,752	7,171,522	42.75	167,755
1989	9,200,755.83	3,183,462	2,693,268	6,507,488	43.31	150,254
1990	7,801,339.35	2,615,789	2,213,006	5,588,333	43.44	128,645
1991	7,780,882.29	2,506,222	2,120,310	5,660,572	44.02	128,591
1992	8,498,967.24	2,623,631	2,219,640	6,279,327	44.60	140,792
1993	9,397,712.15	2,791,121	2,361,340	7,036,372	44.78	157,132
1994	11,292,123.85	3,196,800	2,704,552	8,587,572	45.37	189,279
1995	11,367,163.78	3,077,091	2,603,276	8,763,888	45.58	192,275
1996	11,041,887.68	2,846,599	2,408,275	8,633,613	45.81	188,466
1997	13,867,367.42	3,391,958	2,869,659	10,997,708	46.06	238,769

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	11,969,436.69	2,764,940	2,339,191	9,630,246	46.33	207,862
1999	11,221,693.87	2,435,108	2,060,146	9,161,548	46.61	196,558
2000	10,387,477.97	2,104,503	1,780,449	8,607,029	46.91	183,480
2001	12,288,937.08	2,307,862	1,952,494	10,336,443	47.22	218,900
2002	7,944,391.13	1,378,352	1,166,111	6,778,280	47.23	143,516
2003	11,978,259.79	1,900,950	1,608,239	10,370,021	47.26	219,425
2004	18,911,171.27	2,709,971	2,292,686	16,618,485	47.33	351,119
2005	25,371,717.37	3,229,820	2,732,488	22,639,229	47.43	477,319
2006	14,358,045.17	1,596,615	1,350,766	13,007,279	47.28	275,112
2007	39,051,334.21	3,705,972	3,135,321	35,916,013	46.90	765,800
2008	59,542,534.70	4,638,363	3,924,141	55,618,394	46.34	1,200,224
2009	36,455,137.68	2,190,954	1,853,587	34,601,551	45.63	758,307
2010	53,865,034.04	2,240,785	1,895,746	51,969,288	44.17	1,176,574
2011	87,052,079.45	1,889,030	1,598,154	85,453,925	41.28	2,070,105
2012	25,922,843.64	142,576	120,622	25,802,222	37.67	684,954
	635,511,872.82	111,231,122	94,103,589	541,408,284		12,337,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 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 MAY 31, 2012

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	756.79	757	757			
1912	38.19	38	38			
1914	87.37	87	87			
1920	86.01	86	86			
1928	132.97	124	133			
1929	550.29	509	548	2	3.38	1
1930	205.41	188	202	3	3.83	1
1931	188.76	171	184	5	4.28	1
1932	610.51	547	589	22	4.71	5
1933	477.48	423	455	22	5.14	4
1934	419.65	368	396	24	5.56	4
1935	282.78	245	264	19	5.97	3
1936	261.36	224	241	20	6.38	3
1938	636.31	535	576	60	7.19	8
1939	915.97	761	819	97	7.59	13
1940	1,029.49	847	912	117	7.99	15
1941	3,103.06	2,525	2,718	385	8.39	46
1942	514.56	414	446	69	8.78	8
1943	131.78	105	113	19	9.18	2
1944	1,967.14	1,549	1,668	299	9.57	31
1945	490.41	382	411	79	9.97	8
1946	265.58	204	220	46	10.37	4
1947	791.28	602	648	143	10.77	13
1948	408.10	307	331	77	11.17	7
1949	1,843.33	1,369	1,474	369	11.57	32
1950	13,888.94	10,191	10,971	2,918	11.98	244
1951	17,387.94	12,601	13,566	3,822	12.39	308
1952	68,663.14	49,133	52,894	15,769	12.80	1,232
1953	48,604.09	34,325	36,953	11,651	13.22	881
1954	40,053.34	27,922	30,060	9,993	13.63	733
1955	168,315.98	115,727	124,587	43,729	14.06	3,110
1956	57,772.40	39,182	42,182	15,590	14.48	1,077
1957	57,947.77	38,748	41,714	16,234	14.91	1,089
1958	61,955.54	40,822	43,947	18,009	15.35	1,173
1959	61,225.38	39,742	42,785	18,440	15.79	1,168
1960	90,200.60	57,668	62,083	28,118	16.23	1,732
1961	114,212.68	71,877	77,380	36,833	16.68	2,208
1962	106,641.75	66,046	71,102	35,540	17.13	2,075
1963	97,757.37	59,545	64,104	33,653	17.59	1,913
1964	98,709.59	59,116	63,642	35,068	18.05	1,943
1965	58,119.95	34,200	36,818	21,302	18.52	1,150
1966	81,029.94	46,835	50,421	30,609	18.99	1,612

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, 2012

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	61,654.50	34,978	37,656	23,998	19.47	1,233
1968	50,274.06	27,986	30,129	20,145	19.95	1,010
1969	88,161.67	48,117	51,801	36,361	20.44	1,779
1970	46,725.02	24,993	26,906	19,819	20.93	947
1971	180,023.09	94,292	101,511	78,512	21.43	3,664
1972	126,699.55	64,955	69,928	56,772	21.93	2,589
1973	109,808.91	55,051	59,265	50,544	22.44	2,252
1974	114,418.43	56,040	60,330	54,088	22.96	2,356
1975	77,204.27	36,938	39,766	37,438	23.47	1,595
1976	77,753.95	49,428	53,212	24,542	20.58	1,193
1977	79,684.58	49,803	53,616	26,069	20.95	1,244
1978	60,801.32	37,326	40,184	20,617	21.33	967
1979	64,089.52	38,608	41,564	22,526	21.73	1,037
1980	93,584.02	55,551	59,804	33,780	21.85	1,546
1981	147,926.50	85,975	92,557	55,370	22.28	2,485
1982	269,467.83	153,166	164,892	104,576	22.72	4,603
1983	131,023.70	73,124	78,722	52,302	22.90	2,284
1984	220,659.40	120,127	129,323	91,336	23.36	3,910
1985	271,113.73	144,504	155,567	115,547	23.59	4,898
1986	237,362.02	123,025	132,443	104,919	24.08	4,357
1987	206,133.66	104,262	112,244	93,890	24.34	3,857
1988	413,954.45	203,955	219,569	194,385	24.63	7,892
1989	226,690.60	108,585	116,898	109,793	24.93	4,404
1990	258,995.68	120,329	129,541	129,455	25.25	5,127
1991	214,017.76	96,244	103,612	110,406	25.60	4,313
1992	137,523.51	59,988	64,580	72,944	25.74	2,834
1993	164,237.77	69,275	74,578	89,660	25.93	3,458
1994	311,544.93	126,145	135,802	175,743	26.33	6,675
1995	200,362.70	77,961	83,929	116,434	26.56	4,384
1996	498,069.58	186,278	200,539	297,531	26.64	11,169
1997	198,674.34	71,125	76,570	122,104	26.75	4,565
1998	241,420.53	82,324	88,626	152,795	26.90	5,680
1999	545,576.82	176,167	189,654	355,923	27.08	13,143
2000	957,669.92	292,185	314,554	643,116	27.14	23,696
2001	254,155.19	72,688	78,253	175,902	27.25	6,455
2002	424,781.84	113,757	122,466	302,316	27.12	11,147
2003	445,877.77	110,132	118,563	327,315	27.18	12,042
2004	304,778.79	69,002	74,285	230,494	27.05	8,521
2005	316,124.25	64,932	69,903	246,221	26.75	9,205
2006	1,208,330.82	220,883	237,793	970,538	26.45	36,693
2007	331,468.97	52,637	56,667	274,802	26.04	10,553
2008	1,309,466.41	174,945	188,338	1,121,128	25.41	44,122

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, 2012

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	265,593.78	28,286	30,451	235,143	24.48	9,606
2010	1,885,610.91	144,249	155,292	1,730,319	23.15	74,744
2011	2,093,459.43	89,181	96,008	1,997,451	20.59	97,011
2012	187,671.75	2,177	2,344	185,328	17.71	10,465
	17,369,309.21	5,108,726	5,499,760	11,869,549		501,567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 2.89

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, 2012

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	497	423	168	6.82	25
1983	32,512.26	24,537	20,867	11,645	9.40	1,239
1984	5,973.55	4,419	3,758	2,216	9.82	226
1987	13,900.23	9,559	8,129	5,771	11.32	510
1988	17,715.26	11,864	10,089	7,626	11.80	646
1989	35,024.29	22,713	19,316	15,708	12.42	1,265
1996	48,076.94	23,188	19,720	28,357	17.09	1,659
	153,793.95	96,777	82,302	71,492		5,570

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 3.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1901	27,327.19	27,327	27,327			
1902	3,618.52	3,619	3,619			
1903	1,837.18	1,837	1,837			
1904	2,607.28	2,607	2,607			
1905	2,034.97	2,035	2,035			
1906	1,625.62	1,626	1,626			
1907	2,484.38	2,484	2,484			
1908	3,138.84	3,139	3,139			
1909	2,243.99	2,244	2,244			
1910	2,691.75	2,692	2,692			
1911	2,041.62	2,042	2,042			
1912	1,808.71	1,807	1,809			
1913	2,081.84	2,059	2,082			
1914	2,251.55	2,205	2,252			
1915	2,933.17	2,845	2,933			
1916	1,970.41	1,892	1,970			
1917	1,242.82	1,181	1,243			
1918	1,119.03	1,053	1,119			
1919	1,618.71	1,509	1,619			
1920	1,497.97	1,382	1,498			
1921	1,126.77	1,030	1,127			
1922	3,023.80	2,737	3,024			
1923	5,666.32	5,079	5,666			
1924	5,496.37	4,880	5,496			
1925	10,168.93	8,943	10,169			
1926	9,708.03	8,458	9,708			
1927	9,512.96	8,219	9,513			
1928	10,092.83	8,655	10,093			
1929	9,337.51	7,955	9,338			
1930	6,780.63	5,742	6,781			
1931	3,894.61	3,280	3,878	17	7.88	2
1932	2,596.03	2,175	2,572	24	8.09	3
1933	3,652.53	3,046	3,602	51	8.28	6
1934	3,754.74	3,117	3,686	69	8.46	8
1935	3,322.99	2,746	3,247	76	8.63	9
1936	5,421.68	4,462	5,276	146	8.79	17
1937	7,037.21	5,769	6,821	216	8.94	24
1938	11,098.12	9,064	10,717	381	9.08	42
1939	18,832.56	15,321	18,116	717	9.22	78
1940	17,538.39	14,216	16,809	729	9.35	78
1941	19,704.06	15,911	18,813	891	9.48	94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1942	18,158.97	14,611	17,276	883	9.60	92
1943	7,842.78	6,289	7,436	407	9.71	42
1944	6,544.10	5,230	6,184	360	9.82	37
1945	6,375.74	5,077	6,003	373	9.93	38
1946	18,187.02	14,434	17,067	1,120	10.03	112
1947	35,261.43	27,889	32,976	2,285	10.13	226
1948	45,509.19	35,866	42,408	3,101	10.23	303
1949	66,046.68	51,876	61,339	4,708	10.32	456
1950	87,344.03	68,366	80,836	6,508	10.41	625
1951	108,141.66	84,336	99,720	8,422	10.50	802
1952	120,501.70	93,631	110,710	9,792	10.59	925
1953	114,002.00	88,264	104,364	9,638	10.67	903
1954	173,261.07	133,657	158,037	15,224	10.75	1,416
	1,043,118.99	837,916	976,985	66,134		6,338

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 0.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	259,314.42	163,990	180,613	78,701	18.38	4,282
1956	321,616.64	200,496	220,819	100,798	18.83	5,353
1957	302,009.07	185,554	204,363	97,646	19.28	5,065
1958	380,670.81	230,382	253,735	126,936	19.74	6,430
1959	576,060.93	343,217	378,007	198,054	20.21	9,800
1960	560,893.18	328,908	362,248	198,645	20.68	9,606
1961	605,721.44	349,501	384,928	220,793	21.15	10,439
1962	618,632.87	351,012	386,592	232,041	21.63	10,728
1963	745,591.49	415,891	458,048	287,543	22.11	13,005
1964	768,707.25	421,252	463,952	304,755	22.60	13,485
1965	794,565.08	427,635	470,982	323,583	23.09	14,014
1966	1,014,732.07	536,184	590,534	424,198	23.58	17,990
1967	1,018,677.95	527,879	581,387	437,291	24.09	18,152
1968	1,109,053.89	563,621	620,752	488,302	24.59	19,858
1969	832,647.75	414,659	456,691	375,957	25.10	14,978
1970	666,404.82	324,939	357,876	308,529	25.62	12,043
1971	724,800.77	345,875	380,935	343,866	26.14	13,155
1972	695,234.99	324,536	357,433	337,802	26.66	12,671
1973	584,408.47	266,607	293,632	290,776	27.19	10,694
1974	254,715.41	113,501	125,006	129,709	27.72	4,679
1975	666,855.83	289,949	319,340	347,516	28.26	12,297
1976	1,265,956.36	754,763	831,269	434,687	24.33	17,866
1977	2,974,443.84	1,744,809	1,921,671	1,052,773	24.61	42,778
1978	2,039,588.68	1,176,027	1,295,235	744,354	24.91	29,882
1979	2,708,013.01	1,533,277	1,688,697	1,019,316	25.22	40,417
1980	3,900,493.35	2,166,334	2,385,924	1,514,569	25.55	59,279
1981	3,901,976.62	2,123,065	2,338,269	1,563,708	25.90	60,375
1982	3,328,904.70	1,772,642	1,952,326	1,376,579	26.26	52,421
1983	3,076,236.10	1,601,181	1,763,485	1,312,751	26.64	49,277
1984	3,539,861.57	1,798,604	1,980,919	1,558,943	27.03	57,675
1985	3,890,854.51	1,937,646	2,134,055	1,756,800	27.14	64,731
1986	4,335,229.54	2,100,852	2,313,805	2,021,425	27.56	73,346
1987	4,959,514.58	2,335,435	2,572,166	2,387,349	27.99	85,293
1988	5,932,851.01	2,724,365	3,000,520	2,932,331	28.17	104,094
1989	5,699,500.20	2,547,107	2,805,294	2,894,206	28.36	102,052
1990	5,962,217.93	2,587,603	2,849,895	3,112,323	28.59	108,861
1991	5,568,580.48	2,341,031	2,578,329	2,990,251	28.84	103,684
1992	6,268,967.75	2,547,082	2,805,267	3,463,701	29.10	119,028
1993	6,576,115.42	2,575,207	2,836,243	3,739,872	29.39	127,250
1994	7,800,595.07	2,934,584	3,232,048	4,568,547	29.70	153,823
1995	7,588,618.74	2,747,080	3,025,537	4,563,082	29.81	153,072
1996	6,991,737.86	2,426,133	2,672,058	4,319,680	29.95	144,230

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	7,506,283.53	2,486,081	2,738,082	4,768,202	30.13	158,254
1998	8,006,430.23	2,529,231	2,785,606	5,220,824	30.14	173,219
1999	8,300,849.16	2,487,764	2,739,936	5,560,913	30.19	184,197
2000	8,177,808.26	2,309,413	2,543,506	5,634,302	30.28	186,073
2001	7,781,944.19	2,064,550	2,273,823	5,508,121	30.23	182,207
2002	6,925,192.83	1,716,755	1,890,774	5,034,419	30.08	167,368
2003	6,653,274.26	1,524,930	1,679,504	4,973,770	29.99	165,848
2004	10,480,902.86	2,198,893	2,421,784	8,059,119	29.82	270,259
2005	9,841,609.99	1,864,985	2,054,029	7,787,581	29.58	263,272
2006	10,415,558.95	1,756,063	1,934,066	8,481,493	29.17	290,761
2007	14,584,529.36	2,136,634	2,353,214	12,231,315	28.64	427,071
2008	16,431,993.73	2,021,135	2,226,007	14,205,987	27.93	508,628
2009	15,526,135.02	1,521,561	1,675,794	13,850,341	26.85	515,841
2010	17,533,239.13	1,232,587	1,357,528	16,175,711	25.33	638,599
2011	24,969,524.71	973,811	1,072,521	23,897,004	22.56	1,059,264
2012	9,595,903.68	101,717	112,027	9,483,877	19.40	488,860
	294,542,752.34	80,526,525	88,689,086	205,853,666		7,667,879

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 2.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	50.76	51	51			
1914	16.80	17	17			
1915	22.42	22	22			
1916	59.45	59	59			
1917	179.76	180	180			
1918	720.08	720	720			
1919	487.97	488	488			
1920	1,221.00	1,221	1,221			
1921	629.11	629	629			
1922	1,597.32	1,597	1,597			
1923	2,160.11	2,160	2,160			
1924	1,853.01	1,853	1,853			
1925	2,992.63	2,993	2,993			
1926	3,522.99	3,520	3,523			
1927	4,426.27	4,395	4,426			
1928	5,533.51	5,461	5,533	1	0.56	1
1929	4,753.22	4,663	4,725	28	0.82	28
1930	367.68	359	364	4	1.07	4
1931	23.47	23	23			
1934	122.80	117	119	4	2.11	2
1935	25.42	24	24	1	2.36	
1936	446.25	419	425	21	2.62	8
1937	73.25	68	69	4	2.87	1
1938	221.34	205	208	13	3.12	4
1939	405.31	374	379	26	3.37	8
1941	2,831.05	2,576	2,610	221	3.88	57
1942	3,171.66	2,867	2,905	267	4.13	65
1943	2,093.58	1,880	1,905	189	4.39	43
1944	113.98	102	103	11	4.64	2
1945	678.05	601	609	69	4.90	14
1946	4,096.95	3,605	3,653	444	5.16	86
1947	2,214.86	1,936	1,962	253	5.42	47
1948	15,591.71	13,532	13,711	1,881	5.68	331
1949	17,447.96	15,034	15,233	2,215	5.95	372
1950	28,766.75	24,606	24,931	3,836	6.22	617
1951	54,735.24	46,474	47,089	7,646	6.49	1,178
1952	34,956.16	29,453	29,842	5,114	6.77	755
1953	19,328.64	16,160	16,374	2,955	7.05	419
1954	53,853.41	44,661	45,252	8,601	7.34	1,172
1955	68,996.58	56,754	57,505	11,492	7.63	1,506
1956	45,962.74	37,497	37,993	7,970	7.92	1,006
1957	208,255.47	168,445	170,672	37,583	8.22	4,572

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	181,754.40	145,700	147,627	34,127	8.53	4,001
1959	188,343.75	149,581	151,559	36,785	8.85	4,156
1960	269,717.48	212,262	215,069	54,648	9.16	5,966
1961	257,897.20	200,979	203,637	54,260	9.49	5,718
1962	235,529.88	181,742	184,145	51,385	9.82	5,233
1963	176,803.18	135,028	136,814	39,989	10.16	3,936
1964	231,015.77	174,551	176,859	54,157	10.51	5,153
1965	325,259.83	243,037	246,251	79,009	10.87	7,269
1966	372,828.53	275,461	279,104	93,725	11.23	8,346
1967	344,053.59	251,159	254,480	89,574	11.61	7,715
1968	234,282.31	168,955	171,189	63,093	11.99	5,262
1969	263,741.32	187,808	190,292	73,449	12.38	5,933
1970	232,714.10	163,496	165,658	67,056	12.79	5,243
1971	324,054.85	224,576	227,546	96,509	13.20	7,311
1972	264,212.41	180,462	182,848	81,364	13.63	5,969
1973	147,499.05	99,270	100,583	46,916	14.06	3,337
1974	197,119.85	130,604	132,331	64,789	14.51	4,465
1975	252,892.22	164,850	167,030	85,862	14.97	5,736
1976	124,074.39	90,016	91,206	32,868	13.59	2,419
1977	201,293.54	144,086	145,991	55,303	13.86	3,990
1978	211,876.77	148,759	150,726	61,151	14.39	4,250
1979	319,718.15	220,989	223,911	95,807	14.70	6,517
1980	661,967.39	450,005	455,956	206,011	15.03	13,707
1981	712,094.18	473,329	479,588	232,506	15.60	14,904
1982	480,415.77	313,327	317,470	162,946	15.95	10,216
1983	350,506.46	224,009	226,971	123,535	16.33	7,565
1984	486,837.81	304,420	308,446	178,392	16.73	10,663
1985	591,807.77	359,997	364,758	227,050	17.33	13,102
1986	660,200.82	391,829	397,011	263,190	17.75	14,828
1987	668,975.55	386,735	391,849	277,127	18.19	15,235
1988	735,743.71	413,488	418,956	316,788	18.64	16,995
1989	870,093.37	472,548	478,797	391,296	19.28	20,295
1990	552,586.32	290,660	294,504	258,082	19.75	13,067
1991	603,231.18	306,622	310,677	292,554	20.23	14,461
1992	885,180.65	431,968	437,680	447,501	20.90	21,412
1993	1,002,952.00	470,485	476,707	526,245	21.41	24,579
1994	429,164.79	192,995	195,547	233,618	21.92	10,658
1995	8,146.20	3,487	3,533	4,613	22.61	204
1996	1,777,447.44	724,310	733,888	1,043,559	23.14	45,098
1997	811,492.05	312,262	316,391	495,101	23.84	20,768
1998	1,112,602.50	402,540	407,863	704,740	24.55	28,706
1999	1,262,335.18	428,815	434,486	827,849	25.11	32,969

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	138,942.69	43,878	44,458	94,485	25.82	3,659
2001	559,831.49	163,191	165,349	394,482	26.54	14,864
2002	1,182,366.59	315,455	319,627	862,740	27.26	31,649
2003	864,950.02	208,972	211,735	653,215	27.99	23,337
2004	1,220,691.77	262,815	266,291	954,401	28.85	33,081
2005	409,366.56	77,575	78,601	330,766	29.58	11,182
2006	629,728.46	102,457	103,812	525,916	30.45	17,271
2007	1,037,245.69	141,273	143,141	894,105	31.18	28,676
2008	1,092,539.05	118,978	120,551	971,988	32.05	30,327
2009	1,437,329.13	116,999	118,546	1,318,783	32.92	40,060
2010	1,150,525.91	61,553	62,367	1,088,159	33.92	32,080
2011	1,089,656.09	28,004	28,374	1,061,282	34.80	30,497
2012	501,952.13	2,911	2,950	499,002	35.51	14,052
	31,930,596.01	13,389,064	13,565,893	18,364,703		790,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 2.48						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	296,427.01	218,645	99,473	196,954	4.24	46,451
2001	278,746.25	194,453	88,467	190,279	4.73	40,228
2003	514.10	310	141	373	5.85	64
2004	107,825.28	59,067	26,873	80,952	6.53	12,397
2005	169,036.06	82,540	37,552	131,484	7.25	18,136
2007	107,411.45	38,292	17,421	89,990	8.88	10,134
2008	485,486.24	138,995	63,236	422,250	9.76	43,263
2009	420,783.25	90,090	40,987	379,796	10.71	35,462
2010	824,868.47	116,389	52,952	771,916	11.67	66,145
2011	13,754,067.41	928,400	422,380	13,331,687	12.67	1,052,225
2012	4,886,147.69	74,758	34,011	4,852,137	13.38	362,641
	21,331,313.21	1,941,939	883,493	20,447,820		1,687,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 7.91						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	7,014.87	6,167	6,705	310	6.65	47
1938	12,721.71	11,128	12,099	623	6.89	90
1939	9,392.36	8,173	8,886	506	7.14	71
1940	8,251.67	7,143	7,766	486	7.39	66
1941	11,712.89	10,086	10,966	747	7.64	98
1942	8,759.99	7,500	8,154	606	7.91	77
1943	3,963.87	3,375	3,669	295	8.17	36
1944	3,997.40	3,383	3,678	319	8.45	38
1945	5,300.88	4,459	4,848	453	8.74	52
1946	12,830.81	10,722	11,658	1,173	9.04	130
1947	18,676.09	15,505	16,858	1,818	9.34	195
1948	23,712.95	19,548	21,254	2,459	9.66	255
1949	30,584.40	25,024	27,208	3,376	10.00	338
1950	35,528.38	28,849	31,366	4,162	10.34	403
1951	30,962.56	24,939	27,115	3,848	10.70	360
1952	32,228.26	25,736	27,982	4,246	11.08	383
1953	38,526.30	30,492	33,153	5,373	11.47	468
1954	36,169.40	28,363	30,838	5,331	11.87	449
1955	45,374.68	35,236	38,311	7,064	12.29	575
1956	47,867.16	36,788	39,998	7,869	12.73	618
1957	43,972.72	33,435	36,352	7,621	13.18	578
1958	58,347.68	43,867	47,695	10,653	13.65	780
1959	68,439.89	50,857	55,295	13,145	14.13	930
1960	49,854.41	36,593	39,786	10,068	14.63	688
1961	43,164.15	31,275	34,004	9,160	15.15	605
1962	61,702.89	44,112	47,961	13,742	15.68	876
1963	65,682.02	46,312	50,353	15,329	16.22	945
1964	117,746.10	81,823	88,963	28,783	16.78	1,715
1965	156,218.11	106,909	116,238	39,980	17.36	2,303
1966	144,702.96	97,478	105,984	38,719	17.95	2,157
1967	133,945.66	88,770	96,516	37,430	18.55	2,018
1968	171,134.21	111,518	121,249	49,885	19.16	2,604
1969	161,914.98	103,655	112,700	49,215	19.79	2,487
1970	148,438.76	93,301	101,442	46,997	20.43	2,300
1971	129,531.85	79,886	86,857	42,675	21.08	2,024
1972	81,417.16	49,221	53,516	27,901	21.75	1,283
1973	75,626.18	44,798	48,707	26,919	22.42	1,201
1974	16,246.77	9,420	10,242	6,005	23.11	260
1975	29,117.84	16,518	17,959	11,159	23.80	469
1976	55,600.68	34,750	37,782	17,819	21.55	827
1977	64,306.35	39,291	42,719	21,587	22.23	971
1978	60,674.94	36,217	39,377	21,298	22.90	930

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	175,117.52	102,023	110,925	64,193	23.58	2,722
1980	384,482.31	219,655	238,822	145,660	23.95	6,082
1981	449,398.78	250,090	271,912	177,487	24.64	7,203
1982	356,605.55	193,102	209,952	146,654	25.33	5,790
1983	398,262.75	209,606	227,896	170,367	26.03	6,545
1984	469,457.82	239,846	260,774	208,684	26.73	7,807
1985	489,654.36	243,848	265,125	224,529	27.14	8,273
1986	547,422.61	263,858	286,882	260,541	27.85	9,355
1987	617,497.78	287,692	312,795	304,703	28.56	10,669
1988	691,142.28	310,738	337,852	353,290	29.28	12,066
1989	783,213.46	341,011	370,767	412,446	29.72	13,878
1990	792,009.45	331,535	360,464	431,545	30.44	14,177
1991	711,424.95	285,708	310,638	400,787	31.17	12,858
1992	773,469.66	298,869	324,947	448,523	31.63	14,180
1993	652,492.65	240,705	261,708	390,785	32.36	12,076
1994	755,195.51	265,225	288,368	466,828	33.10	14,104
1995	665,190.53	221,708	241,054	424,137	33.84	12,534
1996	757,980.76	240,053	260,999	496,982	34.34	14,472
1997	724,787.02	216,204	235,069	489,718	35.08	13,960
1998	621,796.73	174,787	190,038	431,759	35.59	12,131
1999	522,279.59	136,942	148,891	373,389	36.34	10,275
2000	1,150,324.27	279,644	304,045	846,279	37.10	22,811
2001	1,057,825.31	237,905	258,664	799,161	37.63	21,237
2002	1,047,429.71	216,085	234,940	812,490	38.16	21,292
2003	1,103,155.63	205,628	223,571	879,585	38.93	22,594
2004	1,079,748.51	180,318	196,052	883,697	39.48	22,383
2005	1,206,745.29	177,754	193,264	1,013,481	40.03	25,318
2006	1,258,334.72	160,060	174,027	1,084,308	40.60	26,707
2007	1,488,013.19	159,515	173,434	1,314,579	40.95	32,102
2008	1,437,286.76	124,469	135,330	1,301,957	41.33	31,502
2009	1,888,978.81	123,350	134,113	1,754,866	41.73	42,053
2010	1,514,662.61	66,494	72,296	1,442,367	41.75	34,548
2011	1,633,723.16	35,452	38,546	1,595,177	41.28	38,643
2012	756,639.40	3,935	4,278	752,361	39.95	18,833
	31,323,112.38	8,666,436	9,422,647	21,900,465		614,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 1.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1918	113.14	113	113			
1939	77.64	75	78			
1949	77.13	71	77			
1955	432.93	381	433			
1957	490.94	426	491			
1958	704.49	606	704			
1960	650.06	550	647	3	6.15	
1961	925.50	777	914	12	6.43	2
1962	7,348.07	6,112	7,187	161	6.73	24
1963	11,335.62	9,343	10,986	350	7.03	50
1964	16,073.66	13,124	15,433	641	7.34	87
1965	20,111.70	16,260	19,120	992	7.66	130
1966	51,091.17	40,886	48,078	3,013	7.99	377
1967	39,700.39	31,433	36,962	2,738	8.33	329
1968	52,162.89	40,857	48,044	4,119	8.67	475
1969	47,765.97	36,983	43,488	4,278	9.03	474
1970	51,860.18	39,673	46,651	5,209	9.40	554
1971	43,735.55	33,042	38,854	4,882	9.78	499
1972	25,258.06	18,836	22,149	3,109	10.17	306
1973	22,289.80	16,400	19,285	3,005	10.57	284
1974	3,089.04	2,240	2,634	455	10.99	41
1975	2,804.62	2,004	2,357	448	11.42	39
1976	5,533.06	4,273	5,025	508	10.60	48
1977	5,633.80	4,288	5,042	592	10.95	54
1978	8,115.68	6,084	7,154	962	11.33	85
1979	21,534.91	15,878	18,671	2,864	11.73	244
1980	43,786.44	31,723	37,303	6,483	12.14	534
1981	54,708.04	38,903	45,746	8,962	12.56	714
1982	49,893.84	34,781	40,899	8,995	13.00	692
1983	48,810.26	33,308	39,167	9,643	13.46	716
1984	51,493.36	34,356	40,399	11,094	13.92	797
1985	52,596.81	34,262	40,289	12,308	14.40	855
1986	67,416.67	42,810	50,340	17,077	14.90	1,146
1987	72,507.88	44,803	52,684	19,824	15.41	1,286
1988	91,028.91	54,645	64,257	26,772	15.92	1,682
1989	95,620.37	55,661	65,452	30,168	16.45	1,834
1990	92,641.07	52,185	61,364	31,277	16.99	1,841
1991	77,123.39	41,778	49,127	27,996	17.69	1,583
1992	84,537.74	44,112	51,871	32,667	18.25	1,790
1993	60,767.72	30,347	35,685	25,083	18.96	1,323
1994	73,408.61	35,119	41,296	32,113	19.54	1,643
1995	81,768.22	37,213	43,759	38,009	20.26	1,876

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1996	86,494.22	37,305	43,867	42,627	20.99	2,031
1997	99,762.12	40,623	47,769	51,993	21.71	2,395
1998	36,721.38	14,053	16,525	20,196	22.45	900
1999	19,250.98	6,888	8,100	11,151	23.18	481
2000	180,130.54	59,677	70,174	109,957	24.05	4,572
2001	69,907.89	21,294	25,040	44,868	24.92	1,800
2002	379,376.85	105,732	124,330	255,047	25.67	9,936
2003	548,033.98	137,337	161,494	386,540	26.67	14,493
2004	844,242.49	188,435	221,580	622,662	27.55	22,601
2005	679,150.11	132,910	156,289	522,861	28.42	18,398
2006	666,791.23	111,621	131,255	535,536	29.42	18,203
2007	733,692.75	102,057	120,009	613,684	30.42	20,174
2008	554,465.50	61,657	72,502	481,964	31.30	15,398
2009	786,248.99	65,101	76,552	709,697	32.30	21,972
2010	637,338.83	34,671	40,770	596,569	33.30	17,915
2011	783,300.24	20,366	23,948	759,352	34.30	22,139
2012	328,483.24	1,938	2,279	326,204	35.00	9,320
	8,970,416.67	2,128,386	2,502,698	6,467,719		227,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.5 2.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	3,881	4,098			
1957	11,093.12	10,456	11,093			
1958	8,984.62	8,428	8,985			
1959	10,504.99	9,803	10,505			
1960	6,886.85	6,393	6,887			
1961	5,770.97	5,327	5,771			
1962	6,336.36	5,815	6,336			
1963	9,429.02	8,599	9,429			
1964	13,020.68	11,801	13,021			
1965	14,473.42	13,030	14,473			
1966	13,305.16	11,895	13,305			
1967	17,106.02	15,180	17,106			
1968	26,484.46	23,321	26,484			
1969	37,452.06	32,712	37,452			
1970	54,867.42	47,515	54,867			
1971	52,330.89	44,900	52,069	262	4.97	53
1972	30,594.70	25,997	30,148	447	5.26	85
1973	41,286.72	34,728	40,273	1,014	5.56	182
1974	15,958.45	13,277	15,397	561	5.88	95
1975	25,717.11	21,147	24,524	1,193	6.22	192
1976	13,626.03	11,648	13,508	118	6.10	19
1978	1,304.20	1,088	1,262	42	6.73	6
1979	41,749.48	34,356	39,842	1,907	7.08	269
1980	78,231.18	63,422	73,549	4,682	7.45	628
1981	103,540.67	82,584	95,770	7,771	7.84	991
1982	111,541.38	87,426	101,386	10,155	8.25	1,231
1983	94,279.56	72,520	84,099	10,181	8.68	1,173
1984	100,051.83	75,139	87,137	12,915	9.26	1,395
1985	116,774.98	85,806	99,507	17,268	9.71	1,778
1986	125,389.90	90,017	104,390	21,000	10.18	2,063
1987	160,772.64	112,171	130,082	30,691	10.80	2,842
1988	175,315.37	119,074	138,087	37,228	11.30	3,295
1989	145,310.01	95,570	110,830	34,480	11.93	2,890
1990	142,228.97	90,401	104,836	37,393	12.57	2,975
1991	135,142.11	82,545	95,725	39,417	13.33	2,957
1992	132,043.34	77,575	89,962	42,081	13.98	3,010
1993	112,250.88	63,063	73,132	39,119	14.75	2,652
1994	183,968.70	98,552	114,288	69,681	15.53	4,487
1995	147,476.46	75,095	87,086	60,390	16.31	3,703
1996	122,299.49	58,789	68,176	54,123	17.20	3,147
1997	182,246.23	82,375	95,528	86,718	18.09	4,794
1998	181,143.04	76,642	88,880	92,263	18.98	4,861

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	55,104	63,902	75,956	19.87	3,823
2000	194,710.12	70,777	82,078	112,632	20.87	5,397
2001	229,158.59	76,539	88,760	140,399	21.76	6,452
2002	154,765.04	46,956	54,454	100,311	22.76	4,407
2003	133,893.06	36,526	42,358	91,535	23.76	3,852
	3,864,772.07	2,275,965	2,630,837	1,233,935		75,704
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 1.96						

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, 2012

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	24.00	24	24			
1893	24.00	24	24			
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	753.75	754	754			
1930	776.51	777	777			
1931	141.35	141	141			
1933	295.47	295	295			
1934	12.20	12	12			
1935	119.38	119	119			
1937	1,145.72	1,146	1,146			
1938	281.36	281	281			
1939	268.73	269	269			
1940	3.51	4	4			
1941	371.05	371	371			
1942	671.79	672	672			
1943	4,224.88	4,225	4,225			
1944	964.96	965	965			
1945	674.42	674	674			
1946	57.67	58	58			
1947	861.16	861	861			
1948	1,507.75	1,508	1,508			
1950	2,352.87	2,353	2,353			
1951	4,836.70	4,837	4,837			
1952	5,996.12	5,986	5,603	393	0.05	393
1953	7,225.01	7,095	6,641	584	0.54	584
1954	14,744.84	14,244	13,332	1,413	1.02	1,385
1955	27,108.60	25,753	24,103	3,006	1.50	2,004
1956	27,330.93	25,545	23,909	3,422	1.96	1,746
1957	32,104.40	29,515	27,624	4,480	2.42	1,851
1958	32,683.60	29,568	27,674	5,010	2.86	1,752
1959	25,133.85	22,377	20,944	4,190	3.29	1,274
1960	51,669.46	45,262	42,363	9,306	3.72	2,502
1961	41,770.14	36,020	33,713	8,057	4.13	1,951
1962	14,553.52	12,351	11,560	2,994	4.54	659
1963	41,622.78	34,769	32,542	9,081	4.94	1,838
1964	38,766.17	31,866	29,825	8,941	5.34	1,674
1965	42,459.61	34,350	32,150	10,310	5.73	1,799
1966	33,010.62	26,266	24,584	8,427	6.13	1,375
1967	67,455.42	52,772	49,392	18,063	6.53	2,766
1968	66,368.86	51,060	47,789	18,580	6.92	2,685

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, 2012

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	63,081.25	47,689	44,634	18,447	7.32	2,520
1970	65,128.73	48,347	45,250	19,879	7.73	2,572
1971	128,524.88	93,695	87,693	40,832	8.13	5,022
1972	102,044.24	72,962	68,288	33,756	8.55	3,948
1973	53,453.26	37,488	35,087	18,366	8.96	2,050
1974	35,048.16	24,090	22,547	12,501	9.38	1,333
1975	29,350.74	19,753	18,488	10,863	9.81	1,107
1976	2,255.44	1,790	1,675	580	9.33	62
1977	2,893.97	2,263	2,118	776	9.73	80
1978	13,816.29	10,684	10,000	3,816	9.94	384
1979	37,240.05	28,317	26,503	10,737	10.37	1,035
1980	91,381.68	68,244	63,873	27,509	10.82	2,542
1981	130,419.91	95,963	89,816	40,604	11.10	3,658
1982	128,947.74	93,358	87,378	41,570	11.40	3,646
1983	79,364.17	56,230	52,628	26,736	11.90	2,247
1984	38,462.54	26,735	25,022	13,441	12.24	1,098
1985	55,010.35	37,462	35,062	19,948	12.61	1,582
1986	119,004.89	79,269	74,191	44,814	12.99	3,450
1987	26,789.97	17,488	16,368	10,422	13.25	787
1988	149,687.34	95,231	89,131	60,556	13.68	4,427
1989	82,115.97	50,994	47,728	34,388	13.99	2,458
1990	80,915.97	48,768	45,644	35,272	14.45	2,441
1991	147,242.43	86,240	80,716	66,526	14.80	4,495
1992	95,607.53	54,458	50,970	44,638	15.05	2,966
1993	136,790.59	75,303	70,479	66,312	15.45	4,292
1994	193,980.47	103,217	96,605	97,375	15.75	6,183
1995	140,257.78	71,896	67,291	72,967	16.09	4,535
1996	197,916.79	97,335	91,100	106,817	16.45	6,493
1997	165,183.46	77,867	72,879	92,304	16.73	5,517
1998	230,477.27	103,600	96,964	133,513	17.04	7,835
1999	88,106.15	37,665	35,252	52,854	17.30	3,055
2000	183,717.29	74,442	69,674	114,043	17.49	6,520
2001	22,190.19	8,454	7,912	14,278	17.74	805
2002	308,985.87	110,308	103,242	205,744	17.86	11,520
2003	557,716.60	184,493	172,675	385,042	18.04	21,344
2004	18,072.07	5,494	5,142	12,930	18.12	714
2005	111,897.50	30,884	28,906	82,992	18.15	4,573
2006	203,138.78	50,114	46,904	156,235	18.06	8,651
2007	248,615.98	53,552	50,122	198,494	17.91	11,083
2008	242,949.09	44,144	41,316	201,633	17.64	11,430
2009	117,265.75	17,062	15,969	101,297	17.12	5,917

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, 2012

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						
2010	301,579.18	31,847	29,807	271,772	16.23	16,745
2011	262,231.09	15,577	14,579	247,652	14.52	17,056
2012	32,756.83	537	503	32,254	12.50	2,580
	6,112,133.24	2,896,622	2,712,393	3,399,740		240,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	8,534	4,859	4,124	1.50	2,749
1957	14,374.70	13,215	7,525	6,850	2.42	2,831
1959	188.29	168	96	92	3.29	28
1962	7,626.48	6,472	3,685	3,941	4.54	868
1967	445.13	348	198	247	6.53	38
1972	7,910.24	5,656	3,221	4,689	8.55	548
1981	13,548.93	9,969	5,677	7,872	11.10	709
1985	14,556.64	9,913	5,645	8,912	12.61	707
1992	2,228.63	1,269	723	1,506	15.05	100
2010	68,488.09	7,232	4,117	64,371	16.23	3,966
2012	1,150.11	19	11	1,139	12.50	91
	139,696.07	62,990	35,952	103,744		12,635

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 9.04

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, 2012

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	846	794	123	1.93	64
1974	11,561.27	10,567	9,923	1,638	2.15	762
1975	3,189.09	2,887	2,711	478	2.37	202
1976	6,308.81	5,914	5,554	755	2.40	315
1980	1,144.78	1,038	975	170	3.30	52
1983	10,695.21	9,371	8,800	1,895	4.09	463
1984	4,730.23	4,080	3,832	898	4.45	202
1985	27,353.09	23,267	21,850	5,503	4.73	1,163
1986	61,596.14	51,402	48,272	13,324	5.14	2,592
1987	40,005.58	32,797	30,800	9,206	5.48	1,680
1989	3,425.59	2,685	2,521	905	6.32	143
1990	37,952.71	28,947	27,184	10,769	6.82	1,579
1991	38,245.68	28,317	26,592	11,654	7.33	1,590
1992	6,510.50	4,668	4,384	2,126	7.86	270
1993	1,718.09	1,190	1,118	600	8.40	71
1994	4,082.11	2,721	2,555	1,527	8.97	170
2000	50,178.60	24,397	22,911	27,268	12.59	2,166
2001	142,467.12	64,395	60,473	81,994	13.24	6,193
2003	2,326.24	886	832	1,494	14.50	103
2004	119,576.43	40,991	38,495	81,081	15.18	5,341
2005	247,567.41	75,335	70,747	176,820	15.81	11,184
2006	31,699.25	8,365	7,855	23,844	16.50	1,445
2007	22,252.02	4,967	4,665	17,587	17.11	1,028
2008	0.11					
2009	13,302.75	1,828	1,717	11,586	18.31	633
2010	187,939.65	17,441	16,378	171,562	18.74	9,155
2011	108,207.06	4,999	4,695	103,512	18.92	5,471
2012	31,114.59	342	321	30,794	18.66	1,650
	1,216,067.24	454,643	426,954	789,113		55,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 4.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	1,046	1,171			
1958	192.08	168	192			
1959	2,129.94	1,852	2,130			
1971	17,971.09	13,860	17,971			
1983	7,872.27	5,282	7,321	551	14.19	39
1984	3,449.87	2,263	3,137	313	14.64	21
1987	6,786.87	4,092	5,672	1,115	16.40	68
1988	9,428.54	5,502	7,626	1,803	17.07	106
1990	820.22	448	621	199	18.24	11
	49,821.42	34,513	45,841	3,980		245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.49

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, 2012

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						
1992	190,807.43	190,012	190,807			
1993	437,655.56	413,948	437,656			
1994	397,135.32	355,766	377,807	19,328	2.08	9,292
1995	101,036.27	85,460	90,755	10,281	3.08	3,338
1996	260,945.93	207,669	220,535	40,411	4.08	9,905
1997	470,993.17	351,281	373,044	97,949	5.08	19,281
1998	480,955.49	334,663	355,397	125,558	6.08	20,651
1999	80,599.29	52,053	55,278	25,321	7.08	3,576
2000	95,723.34	57,035	60,568	35,155	8.08	4,351
2001	171,065.27	93,373	99,158	71,907	9.08	7,919
2002	94,356.55	46,785	49,683	44,674	10.08	4,432
2003	95,837.52	42,727	45,374	50,464	11.08	4,555
2004	32,484.97	12,859	13,656	18,829	12.08	1,559
2005	522.52	181	192	331	13.08	25
2007	4,181.56	1,028	1,092	3,090	15.08	205
2010	7,734.00	741	787	6,947	18.08	384
2011	12,031.56	551	585	11,447	19.08	600
2012	1,550.11	16	17	1,533	19.79	77
	2,935,615.86	2,246,148	2,372,391	563,225		90,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 3.07

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, 2012

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						
1995	414.00	414	414			
1996	1,367.00	1,367	1,367			
1997	7,442.00	7,401	7,442			
1998	16,155.00	14,988	16,155			
2011	24,427.00	1,493	2,183	22,244	14.08	1,580
	49,805.00	25,663	27,561	22,244		1,580

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.17

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, 2012

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						
2007	200,938.69	197,589	200,939			
2008	261,306.82	204,689	261,307			
2011	1,910,860.06	350,318	450,748	1,460,112	4.08	357,871
	2,373,105.57	752,596	912,994	1,460,112		357,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 15.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1996	5,676.69	5,677	5,677			
1997	20,829.57	20,714	18,944	1,886	0.08	1,886
1998	14,273.21	13,242	12,111	2,162	1.08	2,002
1999	7,966.71	6,860	6,274	1,693	2.08	814
2000	25,132.07	19,966	18,260	6,872	3.08	2,231
2002	29,194.31	19,301	17,652	11,542	5.08	2,272
2004	114,692.35	60,532	55,360	59,332	7.08	8,380
2011	3,781.00	231	212	3,569	14.08	253
	221,545.91	146,523	134,490	87,056		17,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 8.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	418	442			
1996	2,299.92	1,830	2,194	106	4.08	26
1997	939.35	701	840	99	5.08	19
1998	13,435.25	9,349	11,206	2,229	6.08	367
	17,116.36	12,298	14,682	2,434		412

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 2.41

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, 2012

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						
1987	185,664.50	185,046	185,664			
1988	188,326.67	180,166	188,327			
1989	175,735.03	161,091	169,302	6,433	2.08	3,093
1990	209,079.28	183,294	192,636	16,443	3.08	5,339
1991	158,165.95	132,333	139,078	19,088	4.08	4,678
1992	186,713.88	148,749	156,331	30,383	5.08	5,981
1993	413,416.69	312,820	328,764	84,653	6.08	13,923
1994	566,669.51	406,115	426,814	139,856	7.08	19,754
1995	162,417.47	109,903	115,505	46,912	8.08	5,806
1996	552,198.39	351,568	369,487	182,711	9.08	20,122
1997	1,161,874.46	693,256	728,590	433,284	10.08	42,985
1998	383,704.26	213,597	224,484	159,220	11.08	14,370
1999	191,341.50	98,860	103,899	87,442	12.08	7,239
2000	296,716.81	141,436	148,645	148,072	13.08	11,320
2001	194,671.31	85,007	89,340	105,331	14.08	7,481
2002	307,573.73	122,005	128,223	179,351	15.08	11,893
2003	266,861.99	95,182	100,033	166,829	16.08	10,375
2004	366,999.55	116,218	122,141	244,859	17.08	14,336
2005	79,725.36	22,058	23,182	56,543	18.08	3,127
2006	179,958.05	42,591	44,762	135,196	19.08	7,086
2007	847,845.86	166,746	175,245	672,601	20.08	33,496
2008	1,181,797.10	185,152	194,589	987,208	21.08	46,831
2009	278,442.30	32,486	34,142	244,300	22.08	11,064
2010	746,136.58	57,206	60,121	686,016	23.08	29,723
2011	626,616.50	22,978	24,149	602,468	24.08	25,019
2012	326,631.53	2,721	2,860	323,772	24.79	13,061

10,235,284.26 4,268,584 4,476,313 5,758,971 368,102

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.60

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, 2012

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	99,136	99,674			
1990	2,097.64	2,060	2,098			
1991	24,694.44	23,914	24,694			
1993	95,944.79	90,207	95,945			
1994	117,928.20	109,237	117,928			
1995	1,135,467.56	1,031,459	1,135,468			
1996	280,092.23	249,646	280,092			
1998	98,401.65	83,395	98,402			
1999	18,450.18	15,181	18,450			
2001	80,747.15	61,352	76,219	4,528	3.45	1,312
	1,953,497.84	1,765,587	1,948,970	4,528		1,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 0.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1992	1,040.42	1,036	1,003	37	0.08	37
1993	7,435.69	7,033	6,806	630	1.08	583
1994	20,889.57	18,714	18,111	2,779	2.08	1,336
1996	13,945.83	11,099	10,741	3,205	4.08	786
1997	8,811.95	6,572	6,360	2,452	5.08	483
1998	4,710.24	3,278	3,172	1,538	6.08	253
2000	2,990.39	1,782	1,725	1,265	8.08	157
2002	1,118.18	554	536	582	10.08	58
2011	19,084.33	875	847	18,237	19.08	956
	80,026.60	50,943	49,301	30,726		4,649

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 5.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	7,320	7,495			
1988	6,940.00	6,722	6,940			
1990	14,666.07	13,886	14,666			
1991	94,220.92	88,097	94,221			
1992	7,619.70	7,041	7,620			
1993	11,104.08	10,104	11,104			
1994	66,522.52	59,591	66,523			
1995	144,710.11	127,301	144,710			
1997	53,467.61	45,223	52,281	1,187	2.72	436
1998	24,237.85	20,103	23,241	997	2.86	349
1999	269,165.77	218,697	252,830	16,336	2.98	5,482
2000	424,416.34	336,817	389,386	35,030	3.10	11,300
2001	15,558.10	12,025	13,902	1,656	3.21	516
2002	21,079.75	15,698	18,148	2,932	3.40	862
2003	585,959.61	414,859	479,609	106,351	3.68	28,900
2011	25,036.41	2,166	2,504	22,532	9.68	2,328
	1,772,199.84	1,385,650	1,585,180	187,020		50,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 2.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
2002	163,146.76	161,788	161,530	1,617	0.08	1,617
2003	5,914.37	5,274	5,266	648	1.08	600
2004	605,683.58	479,502	478,737	126,947	2.08	61,032
2005	173,475.92	119,988	119,796	53,680	3.08	17,429
2006	168,830.82	99,892	99,733	69,098	4.08	16,936
	1,117,051.45	866,444	865,062	251,989		97,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						8.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	21,671	21,013	2,345	1.08	2,171
1999	595,146.10	512,486	496,930	98,216	2.08	47,219
2000	1,696,857.81	1,348,052	1,307,134	389,724	3.08	126,534
2003	36,568.41	21,738	21,078	15,490	6.08	2,548
	2,351,930.63	1,903,947	1,846,155	505,776		178,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						7.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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	25,142	25,710	4,193	3.20	1,310
1996	190,641.21	155,048	158,549	32,092	3.65	8,792
1997	45,526.80	35,584	36,388	9,139	4.17	2,192
1998	6,337.07	4,745	4,852	1,485	4.67	318
1999	101,882.14	72,377	74,011	27,871	5.27	5,289
2000	239,707.61	160,820	164,451	75,257	5.85	12,864
2001	117,197.05	73,436	75,094	42,103	6.51	6,467
2002	106,166.48	61,693	63,087	43,079	7.15	6,025
2011	43,078.99	2,671	2,731	40,348	13.88	2,907
	880,440.38	591,516	604,873	275,567		46,164

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 5.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF MAY 31, 2012

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						
1996	2,195.55	2,196	2,196			
1997	114,021.99	113,388	109,636	4,386	0.08	4,386
1998	20,916.81	19,406	18,764	2,153	1.08	1,994
1999	66,467.97	57,236	55,342	11,126	2.08	5,349
2000	18,639.93	14,808	14,318	4,322	3.08	1,403
2001	38,544.89	28,052	27,124	11,421	4.08	2,799
2002	9,171.96	6,064	5,863	3,309	5.08	651
2003	7,484.08	4,449	4,302	3,182	6.08	523
2004	11,186.58	5,904	5,709	5,478	7.08	774
2005	23,458.02	10,817	10,459	12,999	8.08	1,609
2006	8,228.13	3,246	3,138	5,090	9.08	561
2007	136.82	45	44	93	10.08	9
2008	2,264.03	591	571	1,693	11.08	153
2009	11,311.50	2,199	2,126	9,186	12.08	760
2010	34,328.40	4,386	4,241	30,087	13.08	2,300
2011	27,573.60	1,685	1,629	25,945	14.08	1,843
2012	110,996.98	1,542	1,491	109,506	14.79	7,404
	506,927.24	276,014	266,953	239,974		32,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 6.41

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EXPERIENCED 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
2007 TRANSACTION YEAR				
374.40	382.37	108.23		108.23-
375.34	90,548.13	25,734.97		25,734.97-
375.70	1,644,934.25	24,315.48	1,137,765.00	1,113,449.52
376.00	2,526,561.05	1,154,661.30		1,154,661.30-
378.00	92,880.97	42,920.05		42,920.05-
379.10		727.96		727.96-
380.00	3,462,337.20	2,766,710.43		2,766,710.43-
381.00	164,784.44			
382.00	88,217.28	0.82		0.82-
384.00	22,725.17	1,922.98		1,922.98-
385.00	156,896.00	36,754.29		36,754.29-
392.00	24,715.25		3,245.02	3,245.02
396.00	148,149.04		13,929.98	13,929.98
	8,423,131.15	4,053,856.51	1,154,940.00	2,898,916.51-
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-

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				
303.00	493,854.43			
362.10		3,038,278.56		3,038,278.56-
374.20	706.48			
374.40	713.88	300.47		300.47-
374.50		944.00		944.00-
375.34	26,059.95	58,154.56		58,154.56-
375.60	932.63	360.62		360.62-
375.70	158,322.34	212,334.93-	30,981.69	243,316.62
376.00	3,493,732.01	957,907.79	1,192.22-	959,100.01-
378.00	180,237.46	37,483.33		37,483.33-
379.10	39,572.26	1,881.54		1,881.54-
380.00	3,151,191.52	1,409,210.77		1,409,210.77-
381.00	582,089.29		31,247.04	31,247.04
382.00	93,728.72	58.86-		58.86
383.00	13,441.66	691.00		691.00-
384.00	20,534.49	4.07		4.07-
385.00	187,537.20	41,470.62		41,470.62-
387.00	13,323.30	2,340.16		2,340.16-
387.40	27,658.94	6,826.99		6,826.99-
391.10	34,870.68			
391.11	3,955.04			
391.12	23,900.48			
392.00	45,360.44		7,859.79	7,859.79
393.00	14,329.96			
394.00	206,521.20		5,383.50	5,383.50
394.12	1,063.55			
395.00	5,210.15			
396.00	155,533.90		50,040.21	50,040.21
397.10	8,162.09	23,463.90	21,000.00	2,463.90-
397.24	145,608.62			
397.50	207,871.67			
398.00	11,599.23			
	9,347,623.57	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			
376.00	6,094,674.85	1,269,063.41	1,541.00	1,267,522.41-
378.00	316,954.17	59,829.10		59,829.10-
380.00	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-
TOTAL	52,544,967.54	23,727,907.40	1,679,186.50	22,048,720.90-

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: A comparison of the calculated depreciation reserve vs. book reserve by account as of May31, 2012, is listed on Pages 2 through 4 of this response.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2012

<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	1,224	1,931
351	Compressor Station Structures	422,410	594,787
	Wells		
352.01	Construction	509,135	799,118
352.02	Equipment	126,118	168,680
	<i>Total Account 352</i>	<u>635,253</u>	<u>967,798</u>
352.1	Storage Leaseholds and Rights	133,460	204,205
353	Lines	272,713	405,288
354	Compressor Station Equipment	408,824	583,845
355	Measuring and Regulating Equipment	<u>87,399</u>	<u>123,010</u>
	Total Underground Storage Plant	1,961,283	2,880,864
DISTRIBUTION PLANT			
	Land and Land Rights		
374.4	Land Rights	584,387	583,161
374.5	Rights-of-Way	<u>1,402,481</u>	<u>1,404,491</u>
	<i>Total Account 374</i>	<u>1,986,868</u>	<u>1,987,652</u>
	Structures and Improvements		
375.34	Measuring and Regulating	780,864	705,338
375.6	Industrial Meas and Reg	59,561	66,155
375.7	Other Distribution System		
	Distribution System Structures	1,620,885	1,697,923
	Other Buildings	<u>251,128</u>	<u>263,956</u>
	<i>Total Account 375.7</i>	<u>1,872,013</u>	<u>1,961,879</u>
375.8	Communications Structures	<u>4,147</u>	<u>4,943</u>
	<i>Total Account 375</i>	2,716,585	2,738,315
376	Mains		
	Cast Iron	730,201	683,549
	Bare Steel	58,364,288	59,388,880
	Other	<u>111,231,122</u>	<u>94,103,589</u>
	<i>Total Account 376</i>	170,325,611	154,176,018

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2012

	Depreciable Group (1)	Calculated Accrued Depreciation (2) \$	Book Reserve (3) \$
378	Meas and Reg Equipment - General	5,108,726	5,499,760
379.1	Meas and Reg Equipment - City Gate	96,777	82,302
380	Services		
	Bare Steel	837,916	976,985
	Other	80,526,525	88,689,086
	<i>Total Account 380</i>	81,364,441	89,666,071
381	Meters	13,389,064	13,565,893
381.1	Meters - AMR	1,941,939	883,493
382	Meter Installations	8,666,436	9,422,647
383	House Regulators	2,128,386	2,502,698
384	House Regulator Installations	2,275,965	2,630,837
385	Industrial Meas and Reg Equipment - Other than Meters	2,896,622	2,712,393
	Other Equipment		
387	General	62,990	35,952
387.4	Customer Information Services	454,643	426,954
	<i>Total Account 387</i>	517,633	462,906
	<i>Total Distribution Plant</i>	293,415,053	286,330,985
GENERAL PLANT			
390.1	Structures and Improvements - Communications	34,513	45,841
	Office Furniture and Equipment		
391.1	Furniture	2,246,148	2,372,391
391.11	Equipment	25,663	27,561
391.12	Information Systems	752,596	912,994
	<i>Total Account 391</i>	3,024,407	3,312,946
392	Transportation Equipment - Trailers	146,523	134,490
393	Stores Equipment	12,298	14,682
	Tools, Shop and Garage Equipment		
394	Equipment	4,268,584	4,476,313
394.12	CNG Facilities	1,765,587	1,948,970
	<i>Total Account 394</i>	6,034,171	6,425,283
395	Laboratory Equipment	50,943	49,301
396	Power Operated Equipment	1,385,650	1,585,180

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MAY 31, 2012

Depreciable Group		Calculated Accrued Depreciation	Book Reserve
(1)		(2)	(3)
		\$	\$
Communication Equipment			
397.1	Telephone	866,444	865,062
397.24	Radio	1,903,947	1,846,155
397.5	Telemetry	591,516	604,873
<i>Total Account 397</i>		<u>3,361,907</u>	<u>3,316,090</u>
398	Miscellaneous Equipment	<u>276,014</u>	<u>266,953</u>
<i>Total General Plant</i>		<u>14,326,426</u>	<u>15,150,766</u>
Subtotal Depreciable Plant		309,702,762	304,362,615
AMORTIZABLE PLANT			
303	Intangible Plant	3,593,871	3,593,871
305	Structures and Improvements	(1,658)	(1,658)
362	Gas Holders	(582)	(582)
362.1	Environmental Remediation	(2,183,099)	(2,183,099)
374.2	Land, Other Distribution Systems	(32,671)	(32,671)
375.71	Structures and Improvements - Leased	453,695	453,695
389.2	Land and Land Rights - Land Rights	<u>39</u>	<u>39</u>
Subtotal Amortizable Plant		1,829,595	1,829,595
<i>Total Gas Plant</i>		<u><u>311,532,357</u></u>	<u><u>306,192,210</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 9 through 11 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, and Pages 2 through 4.
- 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.

The estimated survivor curves used in this filing are equivalent to those used in the most recent Service Life Study, filed 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, 2012

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
		CURVE	at	Reserve	Book	Annual Accrual		Remaining
(1)		(2)	May 31, 2012	(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 *	1,932.08	1,931	1	0	-	-
351	Compressor Station Structures	65-R2.5 *	1,551,763.98	594,787	956,977	43,883	2.83	21.8
Wells								
352.01	Construction	SQUARE *	799,133.73	799,118	16	1	-	16.0
352.02	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	204,205	2,736	119	0.06	23.0
353	Lines	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	Compressor Station Equipment	50-R2.5 *	584,072.58	583,845	228	11	-	20.7
355	Measuring and Regulating Equipment	37-R1.5 *	123,010.01	123,010	0	0	-	-
Total Underground Storage Plant			3,840,820.61	2,880,864	959,958	44,014	1.15	
DISTRIBUTION PLANT								
Land and Land Rights								
374.4	Land Rights	65-R3	1,954,288.56	583,161	1,371,128	32,635	1.67	42.0
374.5	Rights-of-Way	75-S4	3,233,038.76	1,404,491	1,828,548	43,869	1.36	41.7
Total Account 374			5,187,327.32	1,987,652	3,199,676	76,504	1.47	
Structures and Improvements								
375.34	Measuring and Regulating	60-R1.5	2,815,805.42	705,338	2,110,467	61,996	2.20	34.0
375.6	Industrial Meas and Reg	50-R1.5	87,692.24	66,155	21,537	1,263	1.44	17.1
375.7	Other Distribution System							
	Distribution System Structures	90-R1 *	3,342,148.56	1,697,923	1,644,226	127,787	3.82	12.9
	Other Buildings	33-S1	981,247.42	263,956	717,291	33,884	3.45	21.2
Total Account 375.70			4,323,395.98	1,961,879	2,361,517	161,671	3.74	14.6
375.8	Communication Structures		16,515.17	4,943	11,572	355	2.15	32.6
Total Account 375			7,243,408.81	2,738,315	4,505,093	225,285	3.11	

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2012

Depreciable Group		SURVIVOR	Original Cost	Book	Future	Calculated		Composite
(1)		CURVE	at	Reserve	Book	Annual Accrual		Remaining
		(2)	May 31, 2012	(4)	Accruals	Amount	Rate	Life
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
376	Mains							
	Cast Iron	72-R1.5 *	862,665.10	683,549	179,116	17,085	1.98	10.5
	Bare Steel	72-R1.5 *	75,220,879.62	59,388,880	15,832,000	1,280,257	1.70	12.4
	Other	72-R1.5	635,511,872.82	94,103,589	541,408,284	12,337,673	1.94	43.9
	<i>Total Account 376</i>		711,595,417.54	154,176,018	557,419,400	13,635,015	1.92	
378	Meas and Reg Equipment - General	45-R0.5	17,369,309.21	5,499,760	11,869,549	501,567	2.89	23.7
379.1	Meas and Reg Equipment - City Gate	35-S2.5	153,793.95	82,302	71,492	5,570	3.62	12.8
380	Services							
	Bare Steel	50-R0.5 *	1,043,118.99	976,985	66,134	6,338	0.61	10.4
	Other	50-R0.5	294,542,752.34	88,689,086	205,853,666	7,667,879	2.60	26.8
	<i>Total Account 380</i>		295,585,871.33	89,666,071	205,919,800	7,674,217	2.60	
381	Meters	43-S1.5	31,930,596.01	13,565,893	18,364,703	790,390	2.48	23.2
381.1	Meters - AMR	15-S2.5	21,331,313.21	883,493	20,447,820	1,687,146	7.91	12.1
382	Meter Installations	55-R2.5	31,323,112.38	9,422,647	21,900,465	614,880	1.96	35.6
383	House Regulators	40-S2	8,970,416.67	2,502,698	6,467,719	227,142	2.53	28.5
384	House Regulator Installations	35-S3	3,864,772.07	2,630,837	1,233,935	75,704	1.96	16.3
385	Industrial Meas and Reg Equipment - Other than Meters	30-R0.5	6,112,133.24	2,712,393	3,399,740	240,996	3.94	14.1
	Other Equipment							
387	General	30-R0.5	139,696.07	35,952	103,744	12,635	9.04	8.2
387.4	Customer Information Services	25-R2.5	1,216,067.24	426,954	789,113	55,687	4.58	14.2
	<i>Total Account 387</i>		1,355,763.31	462,906	892,857	68,322	5.04	
	<i>Total Distribution Plant</i>		1,142,023,235.05	286,330,985	855,692,249	25,822,738	2.26	
GENERAL PLANT								
390.1	Structures and Improvements - Communications	40-R2.5	49,821.42	45,841	3,980	245	0.49	16.2
	Office Furniture and Equipment							
391.1	Furniture	20-SQ	2,935,615.86	2,372,391	563,225	90,150	3.07	6.2
391.11	Equipment	15-SQ	49,805.00	27,561	22,244	1,580	3.17	14.1
391.12	Information Systems	5-SQ	2,373,105.57	912,994	1,460,112	357,871	15.08	4.1
	<i>Total Account 391</i>		5,358,526.43	3,312,946	2,045,581	449,601	8.39	

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, 2012

	Depreciable Group (1)	SURVIVOR CURVE (2)	Original Cost at May 31, 2012 (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	221,545.91	134,490	87,056	17,838	8.05	4.9
393	Stores Equipment	20-SQ	17,116.36	14,682	2,434	412	2.41	5.9
	Tools, Shop and Garage Equipment							
394	Equipment	25-SQ	10,235,284.26	4,476,313	5,758,971	368,102	3.60	15.6
394.12	CNG Facilities	12-S1.5	1,953,497.84	1,948,970	4,528	1,312	0.07	3.5
	Total Account 394		12,188,782.10	6,425,283	5,763,499	369,414	3.03	
395	Laboratory Equipment	20-SQ	80,026.60	49,301	30,726	4,649	5.81	6.6
396	Power Operated Equipment	12-L3	1,772,199.84	1,585,180	187,020	50,173	2.83	3.7
	Communication Equipment							
397.1	Telephone	10-SQ	1,117,051.45	865,062	251,989	97,614	8.74	2.6
397.24	Radio	15-SQ	2,351,930.63	1,846,155	505,776	178,472	7.59	2.8
397.5	Telemetering	17-R3	880,440.38	604,873	275,567	46,164	5.24	6.0
	Total Account 397		4,349,422.46	3,316,090	1,033,332	322,250	7.41	
398	Miscellaneous Equipment	15-SQ	506,927.24	266,953	239,974	32,518	6.41	7.4
	Total General Plant		24,544,368.36	15,150,766	9,393,602	1,247,100	5.08	
	Subtotal Depreciable Plant		1,170,408,424.02	304,362,615	866,045,809	27,113,852	2.32	
AMORTIZABLE PLANT								
303	Intangible plant		11,136,477.96	3,593,871	7,542,607	996,981	**	
305	Structures and Improvements			(1,658)				
362	Gas Holders			(582)				
362.1	Environmental Remediation			(2,183,099)				
374.2	Land, Other Distribution Systems		480,963.90	(32,671)				
375.71	Structures and Improvements - leased		1,057,434.76	453,695	603,740	224,270	**	
389.2	Land and Land Rights - Land Rights			39				
	Subtotal Amortizable Plant		12,674,876.62	1,829,595	8,146,347	1,221,251		
NONDEPRECIABLE PLANT								
	Total Gas Plant		1,183,255,713.72	306,192,210	874,192,156	28,335,103		

* 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 reference Pages 9 through 11 of Columbia's Depreciation Study for the historic test year included in Exhibit No. 9, Schedule No.1.

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 87 through 90 of Columbia's historic test year depreciation study, which is included in Exhibit No. 9, Schedule No.1.

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

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

Response: See Exhibit No. 10, Schedule No. 1, Pages 2-3 for residential and commercial heating sales by Dth.

Columbia Gas of Pennsylvania, Inc
Degree Day Data and Residential Heating Sales
Billing Month

Line No.	Description	June (1)	July (2)	August (3)	September (4)	October (5)	November (6)	December (7)	January (8)	February (9)	March (10)	April (11)	May (12)	Total (13)
1	Degree Days (BPT=65)													
2	July 2013 to June 2014 (1)	105	12	4	21	175	455	818	1,093	1,050	870	590	284	5,477
3	June 2012 to May 2013 (1)	105	12	4	21	175	455	818	1,093	1,050	870	590	284	5,477
4	June 2011 to May 2012 (2)	53	7	1	30	176	467	705	986	902	671	393	268	4,659
5	June 2010 to May 2011 (3)	64	10	2	26	175	455	941	1,271	1,114	820	629	274	5,781
6	June 2009 to May 2010 (3)	93	15	6	25	214	442	743	1,220	1,098	879	420	258	5,413
7	June 2008 to May 2009 (3)	140	16	6	25	173	500	968	1,171	1,130	847	554	267	5,797
8	Residential Heating Sales - Dth													
9	July 2013 to June 2014 (1)	217,392	-	-	-	327,879	1,255,711	2,529,433	3,982,993	3,927,311	3,282,995	2,058,134	749,889	18,331,737
10	June 2012 to May 2013 (1)	228,271	-	-	-	324,166	1,273,602	2,519,047	4,012,402	3,955,203	3,304,977	2,072,872	754,899	18,445,440
11	June 2011 to May 2012 (2)	169,313	-	-	-	321,304	1,327,366	2,178,421	3,432,453	3,281,753	2,797,079	1,179,572	808,028	15,495,289
12	June 2010 to May 2011 (3) (4)	218,173	-	-	-	372,607	1,533,282	3,570,210	5,550,108	5,097,770	3,646,163	2,652,757	897,456	23,538,526
13	June 2009 to May 2010 (3) (4)	196,647	-	-	-	502,692	1,472,307	2,622,876	5,143,643	4,905,739	4,007,735	1,744,442	817,599	21,413,680
14	June 2008 to May 2009 (3) (4)	334,625	-	-	-	340,300	1,731,791	3,752,041	4,935,136	5,104,447	3,816,146	2,336,601	781,049	21,413,680

- (1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1992-2011) average.
(3) Historic test year.
(3) Actual heating sales, not weather normalized.
(4) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc
Degree Day Data and Commercial Heating Sales
Billing Month

Line No.	Description	<u>June</u> (1)	<u>July</u> (2)	<u>August</u> (3)	<u>September</u> (4)	<u>October</u> (5)	<u>November</u> (6)	<u>December</u> (7)	<u>January</u> (8)	<u>February</u> (9)	<u>March</u> (10)	<u>April</u> (11)	<u>May</u> (12)	<u>Total</u> (13)
1	Degree Days (BPT=65)													
2	July 2013 to June 2014 (1)	105	12	4.0	21	175	455	818	1,093	1,050	870	590	284	5,477
3	June 2012 to May 2013 (1)	105	12	4	21	175	455	818	1,093	1,050	870	590	284	5,477
4	June 2011 to May 2012 (2)	53	7	1	30	176	467	705	986	902	671	393	268	4,659
5	June 2010 to May 2011 (3)	64	10	2	26	175	455	941	1,271	1,114	820	629	274	5,781
6	June 2009 to May 2010 (3)	93	15	6	25	214	442	743	1,220	1,098	879	420	258	5,413
7	June 2008 to May 2009 (3)	140	16	6	25	173	500	968	1,171	1,130	847	554	267	5,797
8	Commercial Heating Sales - Dth													
9	July 2013 to June 2014 (1)	49,148	-	-	-	74,515	359,133	853,422	1,565,282	1,620,927	1,269,154	707,465	178,028	6,580,628
10	June 2012 to May 2013 (1)	44,877	-	-	-	70,235	362,268	826,088	1,550,330	1,604,744	1,255,248	700,084	177,085	6,590,960
11	June 2011 to May 2012 (2)	12,428	-	-	-	111,644	435,086	720,878	1,221,943	1,169,411	958,796	398,394	249,894	5,278,473
12	June 2010 to May 2011 (3) (4)	32,729	-	-	-	118,910	469,378	1,128,863	1,865,095	1,773,278	1,240,260	837,794	233,342	7,699,648
13	June 2009 to May 2010 (3) (4)	34,288	-	-	-	167,176	458,726	843,195	1,710,846	1,721,716	1,354,262	583,534	221,249	7,094,993
14	June 2008 to May 2009 (3) (4)	82,591	-	-	-	119,870	570,099	1,237,641	1,723,278	1,806,770	1,340,547	769,871	232,823	7,883,489

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1992-2011) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

(4) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

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

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

Response: See Exhibit No. 10, Schedule 2, Pages 2-8.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2008

Line No.	Period	Residential (1)						Commercial (1)						Industrial (1)					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Jun 2007	369,779	647	226	873	2.36		37,750	321	347	667	17.68		329	16	1,718	1,650	5014.52	
2	Jul	367,795	501	163	664	1.80		37,588	272	299	571	15.20		327	23	1,548	1,494	4570.20	
3	Aug	367,652	445	142	587	1.60		37,659	251	339	590	15.66		330	38	1,704	1,659	5026.37	
4	Sep	367,932	473	143	615	1.67		37,601	266	318	584	15.53		329	20	1,744	1,683	5116.82	
5	Oct	368,954	557	177	733	1.99		37,617	285	387	672	17.87		327	16	1,837	1,766	5400.68	
6	Nov	371,335	1,797	598	2,395	6.45		37,741	788	831	1,619	42.91		324	22	2,022	1,963	6058.50	
7	Dec	373,928	3,719	1,190	4,909	13.13		38,002	1,575	1,293	2,869	75.49		327	45	2,112	2,062	6304.60	
8	Jan 2008	374,972	4,543	1,448	5,991	15.98		38,024	1,923	1,402	3,325	87.44		325	41	2,191	2,145	6599.57	
9	Feb	375,473	4,695	1,503	6,198	16.51		38,064	2,048	1,562	3,610	94.83		327	52	2,294	2,253	6890.78	
10	Mar	375,801	4,482	1,448	5,930	15.78		38,005	1,904	1,346	3,251	85.53		324	41	2,094	2,051	6329.94	
11	April	374,687	2,841	923	3,764	10.05		37,879	1,184	926	2,110	55.71		325	28	1,964	1,884	5797.50	
12	May 2008	372,952	1,182	398	1,579	4.24		37,707	529	529	1,059	28.08		327	19	1,839	1,762	5389.42	
13																			
14	Total or Average	371,772	25,882	8,358	34,240	91.55		37,803	11,349	9,578	20,927	551.93		327	360	23,066	22,373	68,498.89	
15																			
16	Heating Season		19,237	6,187	25,424	68			8,240	6,433	14,673	386		200	10,713	10,474	32,183		
17	(November-March)																		
18	Non-Heating Season		6,645	2,171	8,816	24			3,109	3,145	6,254	166		159	12,353	11,899	36,316		
19	(April-October)																		
20	Daily Average = Total/365		71	23	94				31	26	57			1	63	81			

(1) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2008

Line No.	Period	Residential (1)					Commercial (1)					Industrial (1)				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1	Jun 2008	371,155	781	275	1056	2.84	37,555	364	379	743	19.78	327	17	1682	1699	5195.02
2	Jul	370,076	504	146	650	1.76	37,444	286	298	584	15.59	327	14	1555	1569	4799.49
3	Aug	369,139	441	134	575	1.56	37,339	215	332	547	14.65	332	27	1670	1897	5112.90
4	Sep	369,158	471	133	604	1.64	37,273	261	313	574	15.40	325	12	1740	1752	5390.13
5	Oct	370,225	836	148	984	2.66	37,330	362	466	828	22.17	324	28	1805	1833	5658.88
6	Nov	372,735	2220	427	2647	7.10	37,558	834	907	1741	46.36	326	37	1817	1854	5688.47
7	Dec	375,050	4285	925	5210	13.89	37,731	1562	1392	2954	78.28	329	29	1844	1873	5691.68
8	Jan 2009	375,936	5476	1235	6711	17.85	37,838	2067	1705	3772	99.68	325	45	2007	2052	6314.11
9	Feb	376,364	5583	1282	6865	18.24	37,881	2111	1751	3862	101.96	324	45	1899	1945	6002.48
10	Mar	376,499	4296	977	5274	14.01	37,753	1648	1335	2982	79.00	321	33	1584	1617	5037.29
11	April	375,001	2812	649	3461	9.23	37,645	1058	972	2030	53.92	323	27	1452	1479	4577.64
12	May 2009	372,868	1252	301	1554	4.17	37,429	501	530	1031	27.55	320	25	1279	1304	4076.50
13																
14	Total or Average	372,851	28,958	6,632	35,590	94.94	37,565	11,269	10,378	21,647	574.34	325	340	20,335	20,675	63,544.59
15																
16	Heating Season		21,860	4,847	26,707	71		8,222	7,089	15,311	405		189	9,152	9,341	28,734
17	(November-March)															
18	Non-Heating Season		7,099	1,785	8,883	24		3,047	3,289	6,336	169		151	11,183	11,334	34,811
19	(April-October)															
20	Daily Average = Total/365		79	18	98			31	28	59			1	56	57	

(1) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2010

Line No.	Period	Residential (1)					Commercial (1)					Industrial (1)					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Jun	2009	371,014	672	168	840	2.26	37,229	265	375	640	17.18	320	23	1,358	1,380	4313.13
2	Jul		369,988	514	125	639	1.73	37,110	237	305	542	14.59	318	6	1,366	1,372	4314.56
3	Aug		369,623	460	111	571	1.55	37,033	219	348	566	15.29	319	9	1,348	1,358	4255.99
4	Sep		369,973	469	116	585	1.58	37,029	236	325	561	15.15	317	15	1,424	1,439	4540.02
5	Oct		371,228	972	235	1,207	3.25	37,117	396	544	940	25.34	314	20	1,592	1,612	5133.65
6	Nov		373,211	1,935	465	2,399	6.43	37,279	708	812	1,520	40.78	324	22	1,647	1,668	5149.67
7	Dec		375,223	3,138	739	3,877	10.33	37,418	1,136	1,164	2,300	61.47	318	33	1,689	1,722	5413.54
8	Jan	2010	376,649	5,675	1,317	6,992	18.56	37,546	2,035	1,792	3,827	101.93	318	34	1,908	1,942	6106.39
9	Feb		377,079	5,378	1,241	6,619	17.55	37,597	2,010	1,762	3,772	100.34	317	64	1,991	2,054	6480.66
10	Mar		377,325	4,481	1,022	5,503	14.58	37,543	1,652	1,347	2,999	79.88	302	58	1,814	1,872	6200.09
11	April		376,195	2,235	508	2,744	7.29	37,435	876	799	1,675	44.75	294	15	1,671	1,686	5735.65
12	May	2010	374,532	1,287	300	1,586	4.23	37,310	459	580	1,039	27.85	287	16	1,608	1,623	5656.68
13																	
14	Total or Average		373,503	27,215	6,347	33,562	89.36	37,304	10,229	10,153	20,382	544.55	312	314	19,415	19,729	63,300.03
15																	
16	Heating Season			20,607	4,784	25,391	67		7,541	6,878	14,419	384		211	9,048	9,259	29,350
17	(November-March)																
18	Non-Heating Season			6,609	1,563	8,172	22		2,688	3,276	5,963	160		103	10,367	10,471	33,950
19	(April-October)																
20	Daily Average = Total/365			75	17	92			28	28	56			1	53	54	

(1) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2011

Line No.	Period	Residential (1)					Commercial (1)					Industrial (1)				
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average
		Customers	Volume	Volume	Put	Dth/Cust	Customers	Volume	Volume	Put	Dth/Cust	Customers	Volume	Volume	Put	Dth/Cust
			MDth	MDth	MDth			MDth	MDth	MDth			MDth	MDth	MDth	
1 Jun	2010	373,336	654	147	801	2.14	37202	258	377	636	17.08	287	11	1586	1596	5562.06
2 Jul		372,709	501	117	618	1.66	37088	206	332	539	14.53	286	11	1503	1514	5293.33
3 Aug		371,782	408	94	502	1.35	36984	227	347	575	15.54	282	18	1604	1622	5750.42
4 Sep		371,980	437	100	537	1.44	36952	206	352	558	15.10	283	16	1608	1623	5736.61
5 Oct		373,232	791	190	980	2.63	38561	358	480	838	21.72	282	17	1717	1733	6147.11
6 Nov		375,065	1947	466	2413	6.43	38692	723	849	1573	40.64	276	30	1817	1847	6692.08
7 Dec		377,102	4034	962	4996	13.25	38912	1438	1441	2879	73.98	280	36	1965	2001	7145.59
8 Jan	2011	378,099	6019	1437	7456	19.72	39085	2193	2002	4195	107.32	279	42	2133	2175	7796.27
9 Feb		378,471	5517	1319	6837	18.06	39126	2072	1816	3888	99.37	280	40	2125	2165	7733.76
10 Mar		378,520	4062	993	5055	13.35	39056	1535	1366	2901	74.29	281	33	2033	2066	7351.12
11 April		378,094	3070	773	3843	10.16	39083	1118	1127	2246	57.46	277	23	1952	1975	7128.82
12 May	2011	376,444	1322	342	1663	4.42	38853	493	598	1091	28.09	279	7	1778	1785	6398.28
13																
14 Total or Average		375,403	28,760	6,940	35,700	94.62	38,300	10,829	11,087	21,916	565.11	281	283	21,820	22,103	78,735.45
15																
16 Heating Season			21,578	5,178	26,756	71		7,961	7,474	15,435	396		180	10,074	10,254	36,719
17 (November-March)																
18 Non-Heating Season			7,181	1,762	8,944	24		2,868	3,614	6,481	170		102	11,746	11,849	42,017
19 (April-October)																
20 Daily Average = Total/365			79	19	98			30	30	60			1	60	61	

(1) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2012

Line No.	Period	Residential					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDTh	MDth	MDth	Dth/Cust	
1 Jun	2011	374697	546	230	776	2.07	
2 Jul		373990	410	171	582	1.56	
3 Aug		373121	359	146	506	1.35	
4 Sep		373017	377	156	533	1.43	
5 Oct		374117	682	291	973	2.60	
6 Nov		375293	1683	745	2429	6.47	
7 Dec		377528	2573	1118	3691	9.78	
8 Jan	2012	378774	3835	1686	5521	14.58	
9 Feb		379311	3642	1598	5240	13.82	
10 Mar		379313	3156	1380	4536	11.96	
11 April		378236	1545	702	2247	5.94	
12 May	2012	376677	1166	533	1699	4.51	
13							
14 Total or Average		376,173	19,976	8,756	28,732	76.06	
15							
16 Heating Season			14,890	6,527	21,417	57	
17 (November-March)							
18 Non-Heating Season			5,086	2,229	7,315	19	
19 (April-October)							
20 Daily Average = Total/365			55	24	79		

Commercial					
Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
	MDTh	MDth	MDth	Dth/Cust	
38010	233	401	634	16.69	
36952	196	359	555	15.02	
36910	189	408	597	16.18	
36838	201	397	598	16.23	
36887	306	578	884	23.96	
37798	668	971	1639	43.37	
37156	986	1305	2291	61.67	
37257	1515	1746	3261	87.54	
37286	1427	1697	3124	83.79	
37259	1227	1335	2562	68.76	
37144	629	947	1576	42.44	
37051	469	747	1216	32.81	
37,212	8,047	10,892	18,939	508.46	
	5,824	7,054	12,878	345	
	2,223	3,838	6,060	163	
	22	30	52		

Industrial					
Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
	MDTh	MDth	MDth	Dth/Cust	
279	15	1717	1732	6,209.01	
280	15	1607	1621	5,789.90	
281	10	1665	1675	5,960.67	
280	11	1754	1765	6,305.13	
282	11	1845	1856	6,582.23	
276	14	1915	1928	6,986.75	
280	24	1892	1917	6,845.58	
279	38	2003	2041	7,315.16	
280	28	2102	2131	7,609.03	
281	22	1864	1886	6,712.64	
277	20	1836	1856	6,700.22	
279	11	1742	1753	6,282.37	
280	220	21,942	22,162	79,298.68	
	126	9,777	9,903	35,469	
	93	12,166	12,259	43,830	
	1	60	61		

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended May 31, 2013

Line No.	Period	Residential				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDTh	MDth	MDth	Dth/Cust
1 Jun	2012	374733	628	259	888	2.37
2 Jul		373433	400	161	561	1.50
3 Aug		372932	391	153	544	1.46
4 Sep		373214	401	164	565	1.51
5 Oct		374455	700	317	1017	2.72
6 Nov		376399	1658	717	2375	6.31
7 Dec		378751	2937	1268	4205	11.10
8 Jan	2013	380040	4451	1859	6310	16.60
9 Feb		380614	4345	1792	6137	16.12
10 Mar		380867	3696	1503	5199	13.65
11 April		379821	2481	1021	3502	9.22
12 May	2013	378117	1136	497	1633	4.32
13						
14 Total or Average		376,948	23,225	9,711	32,936	86.89
15						
16 Heating Season			17,087	7,139	24,226	64
17 (November-March)						
18 Non-Heating Season			6,138	2,572	8,710	23
19 (April-October)						
20 Daily Average = Total/365			64	27	90	

Total Customers	Sales Volume	Trans Volume	Through-Put	Average
37497	188	572	761	20.29
37339	113	462	575	15.40
37314	44	514	558	14.95
37270	58	523	581	15.59
37324	195	677	872	23.36
37373	562	1015	1577	42.20
37630	1085	1469	2554	67.87
37851	1873	1812	3685	97.36
37840	1894	1780	3674	97.09
37822	1544	1450	2994	79.16
37745	970	1139	2109	55.88
37530	359	741	1100	29.31
37,545	8,886	12,154	21,040	558.46
	6,958	7,526	14,484	384
	1,928	4,628	6,556	175
	24	33	58	

Total Customers	Sales Volume	Trans Volume	Through-Put	Average
282	17	1801	1818	6,445.18
282	16	1752	1768	6,271.13
282	17	1850	1867	6,621.84
282	17	1853	1870	6,632.34
282	19	1887	1906	6,759.93
282	20	1845	1865	6,614.54
282	21	1914	1935	6,862.76
282	21	2061	2082	7,384.04
282	22	2123	2145	7,607.45
282	21	2061	2082	7,384.04
282	20	1937	1957	6,940.78
282	18	1828	1846	6,544.42
282	229	22,914	23,143	82,068.47
	105	10,006	10,111	35,853
	124	12,909	13,033	46,216
	1	63	63	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended June 30, 2014

Line No.	Period	Residential				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust
1 Jul	2013	374832	396	161	557	1.49
2 Aug		374312	388	152	540	1.44
3 Sep		374581	399	163	562	1.50
4 Oct		375808	700	318	1018	2.71
5 Nov		377739	1633	710	2343	6.20
6 Dec		380104	2947	1270	4217	11.09
7 Jan	2014	381429	4418	1851	6269	16.44
8 Feb		382035	4314	1784	6098	15.96
9 Mar		382321	3671	1496	5167	13.51
10 Apr		381306	2463	1017	3480	9.13
11 May		379630	1128	495	1623	4.28
12 Jun	2014	377689	615	256	871	2.31
13						
14 Total or Average		378,482	23,072	9,673	32,745	86.05
15						
16 Heating Season			16,983	7,111	24,094	63
17 (November-March)						
18 Non-Heating Season			6,089	2,562	8,651	23
19 (April-October)						
20 Daily Average = Total/365			63	27	90	

Commercial				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDth	MDth	MDth	Dth/Cust
37197	126	453	579	15.57
37165	57	504	561	15.09
37123	65	520	585	15.76
37179	204	679	883	23.75
37218	556	1021	1577	42.37
37473	1120	1471	2591	69.14
37699	1891	1817	3708	98.36
37694	1913	1785	3698	98.11
37681	1561	1453	3014	79.99
37609	980	1144	2124	56.48
37398	361	746	1107	29.60
37233	202	566	768	20.63
37,389	9,036	12,159	21,195	564.84
	7,041	7,547	14,588	388
	1,995	4,612	6,607	177
	25	33	58	

Total Customers	Industrial			
	Sales	Trans	Through-	Average
	Volume	Volume	Put	
	MDth	MDth	MDth	
282	16	1818	1834	6,503.90
282	17	1885	1902	6,746.04
282	17	1871	1888	6,693.30
282	19	1877	1896	6,724.47
282	20	1872	1892	6,710.29
282	21	1910	1931	6,848.58
282	21	2068	2089	7,408.87
282	22	2128	2150	7,625.18
282	21	2057	2078	7,369.86
282	20	1930	1950	6,915.96
282	18	1827	1845	6,540.88
282	17	1806	1823	6,463.74
282	229	23,050	23,279	82,551.06
	105	10,037	10,142	35,963
	124	13,014	13,138	46,588
	1	63	64	

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

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

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended May 31, 2012 (Historic Test Year) or the twelve months ending June 30, 2014 (Fully Forecasted Rate Year).

See pages 2 through 8 for Columbia's Natural Gas Emergency plan filed in accordance with 52 Pa. Code §59.72.

Details of Columbia's Natural Gas Emergency Plan can be found in Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

**Columbia Gas
of Pennsylvania**

A NISource Company

850 Washington Road
Pittsburgh, PA 15228-2703

March 14, 2002

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building,
400 North Street,
Harrisburg, PA 17120

**Re: Natural Gas Emergency Plan of
Columbia Gas of Pennsylvania, Inc.
Filed Pursuant to 52 PA Code §59.72**

Dear Mr. McNulty:

Enclosed are an original and four copies of Columbia Gas of Pennsylvania, Inc.'s Natural Gas Emergency Plan ("Emergency Plan") to be filed in accordance with 52 Pa. Code §59.72. Please date-stamp one copy of the enclosed Emergency Plan and return it to me in the enclosed envelope.

While compiling its Emergency Plan, Columbia Gas of Pennsylvania, Inc. ("Columbia") identified several sections of its tariff that need to be updated to comply with the changes made to 52 Pa Code Chapters 59 and 69. Columbia will file a compliance tariff in the near future to make these revisions.

As always, if you have any questions, please feel free to call me at 412.572.7142.

Sincerely,



Mark Kempic,
Senior Attorney

enclosures

cc: Office of Consumer Advocate
Office of Small Business Advocate
Office of Trial Staff

Background

Columbia Gas of Pennsylvania, Inc. ("Columbia") serves the energy needs of over 390,000 customers in over 400 communities in 27 of Pennsylvania's 67 counties. These customers are located in over 68 isolated natural gas distribution systems or market areas having their own unique operating characteristics. This results in a very complex distribution system dependent upon upstream pipeline and locally sourced supply deliveries at over 400 points of delivery. In consideration of these factors, combined with the fact that the Company's firm service customers have demand requirements that are highly temperature sensitive, it is incumbent upon Columbia to design, structure and manage its supply/capacity portfolio in a manner which ensures a measure of reliability in serving its firm customer requirements and minimizes the need for effectuating a gas emergency plan for reasons related to supply.

Factors critical to this process for Columbia include its:

- "design" daily/seasonal weather extremes and probabilities
- longer term planning efforts
- function as supplier of last resort (SOLR), and
- management of seasonal operations.

In terms of weather, Columbia designs its supply/capacity portfolio for those daily and seasonal extremes having a 10% probability of occurrence. That means there is a 10% probability, or risk, that Columbia will experience a winter day or winter season with temperatures colder than considered in designing its portfolio.

For planning purposes Columbia forecasts seasonal, annual and peak day demand five years into the future. This forecast horizon enables Columbia to develop, plan, negotiate and contract for the services and capacity needed to timely and capably meet the future expected demand on its system.

In fulfilling its function as the supplier of last resort (SOLR), as specified under Section 2201 of the Natural Gas Choice and Competition Act, Columbia must consider its service obligations to sales customers, and to residential and small commercial CHOICE Service customers whose marketers may fail to deliver adequate supplies when and where needed.

Given the variability of temperatures over the course of a winter season, and inability to predict their timing or duration, combined with other factors that may influence customer demand (sales and CHOICE) and/or adequacy of their supply (CHOICE service), it is imperative that Columbia carefully plan for the utilization of the assets it has call upon. To ensure adequate resources, like storage

inventory and withdrawal ability, are available when and where needed to fulfill its firm service obligations, Columbia models its system demand under multiple weather scenarios and tracks the actual disposition of its assets on a continual basis throughout a season.

Safe and reliable service to firm, human needs and high priority requirements is of foremost concern to Columbia. In its efforts to structure and manage a portfolio that by design is intended to meet this concern, Columbia recognizes the need for and value of contingency plans as well as emergency plans.

Introduction

In accordance with Title 52 Pa. Code §59.72 relating to Natural Gas Emergency Planning, the following will present simplified and understandable rules and procedures to be followed during a crisis and address issues specific to Columbia so that all customers and NGSs on Columbia's system can appropriately prepare to respond to a natural gas emergency.

Columbia maintains an Emergency Manual for internal purposes, which sets forth procedures to be used by employees at both the local level and state level to minimize any hazards which may result from a gas pipeline emergency. Columbia's Emergency Manual is updated from time to time on an as-needed basis and supports the procedures outlined in this Natural Gas Emergency Plan and in Columbia's tariff. The Emergency Manual includes procedures for managing emergencies such as outages (resulting from a shortage of gas supply), civil disturbances, explosions, fires, floods, line breaks, low pressures, odor of gas (wide area) or bomb threats.

(1) Emergency Load Shedding

Emergency load shedding will be required during periods when a natural gas emergency exists¹ and, if there has been sufficient time, the company has already interrupted interruptible services, issued Operational Flow Orders and called for voluntary usage reductions. When emergency load shedding is required, it shall occur according to Columbia's "Limitation Provisions – Daily Requirements", found in paragraph 2.3 (page 32) of Columbia's tariff.

¹According to § 59.73 (a), an emergency exists whenever the aggregate demand of firm service customers on an NGDC's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the NGDC to meet the demands, and the actual or threatened excess creates an immediate threat to the NGDC's system operating integrity with respect to Priority 1 customers. For the purposes of this Natural Gas Emergency Plan, "firm customers" will be defined as those customers for whom Columbia has contracted firm pipeline capacity, namely sales service customers and CHOICE service customers.

Columbia's Emergency Manual provides further information for Columbia's field personnel on the implementation of emergency load shedding. The Gas Supply Emergency Operating Policy segregates the management of a gas supply emergency in to three phases:

Phase A: Operations to reduce service
Phase B: Operations during suspended service
Phase C: Operations to re-establish service

During Phase A, load will be shed at the industrial and commercial levels prior to interrupting service to residential customers. Every effort will be made to provide as much advance notice as possible to all classes of customers prior to implementing emergency supply reduction. When the shedding of industrial load is required, reductions will occur on a pro-rata basis for each "Order of Interruption" (as detailed in paragraph 2.3 of Columbia's tariff) without regard to priorities of use.

(2) Voluntary Usage Reductions.

To the extent possible, prior to initiating load shedding activities Columbia will appeal to all gas customers to voluntarily reduce gas usage by issuing radio and TV news bulletins requesting that nonessential natural gas requirements be curtailed. For Commercial and Industrial General Distribution Service customers, Columbia will follow the "Operational Alert" procedures set forth in paragraph 3.5 of the Rules Applicable to Distribution Service section of Columbia's tariff.

An appeal will be made to residential customers to turn down their thermostat setting as low as possible, shut off the heat, close doors to unused rooms, close drapes and window shades to reduce heat loss, and reduce hot water usage. News Bulletins for use in the radio and TV media have been pre-drafted by Columbia's Communications personnel to issue an appeal for voluntary gas usage reduction.

(3) Mandatory usage reductions for certain customers consistent with §59.73(c).

In the event of a natural gas emergency, Columbia may require each commercial and industrial retail and transportation customer that is not a Priority 1² customer to reduce its consumption of gas. Columbia has outlined a procedure for communicating an "Emergency Alert" to its General Distribution Service customers in paragraph 3.5.2 of the Rules Applicable to Distribution Service

² A Priority 1 customer is defined as one requiring service for essential human needs use.

section of the tariff. Accordingly, Columbia will use the medium most reasonably expected to reach the customer or the NGS (Natural Gas Supplier) acting as the customer's duly authorized agent in a timely manner, including but not limited to: telephonic, e-mail, facsimile, Nomination EBB, or personal contact. Similarly, Columbia will make every attempt to contact industrial and commercial customers that are served on traditional sales service rates (that is, customers not taking General Distribution Service) using the medium most reasonably expected to reach the customer.

Usage reductions will be segmented by rate schedule and by the type of gas flowing on behalf of customers, according to the "Limitation Provisions – Daily Requirements" section of Columbia's tariff (paragraph 2.3).

An authorized usage factor will be provided to General Distribution Service customers. This factor will represent a percentage of the Maximum Daily Volume specified in each customer's General Distribution Service Application and Agreement. This will enable customers and NGSs to calculate their authorized usage by applying the specified percentage to their Maximum Daily Volume (shown on Columbia's monthly General Distribution Service bill).

(4) Issuance of periodic reports to the media concerning the existing natural gas emergency.

During a natural gas emergency, Columbia will coordinate with public officials, media and civil defense in keeping the public advised of the status and duration of the service interruption. Columbia's Emergency Manual sets forth procedures to be used by personnel from Columbia's Communications department during an emergency in order to assure that all appropriate media contacts are involved as necessary.

(5) Notice to affected customers and NGSs of the expected initiation of emergency actions under § 59.73.

Columbia's communication plan for industrial, commercial customers and NGSs is detailed in section (3) above.

For residential customers, communication during a natural gas emergency will be adapted to best meet the needs of the community or communities involved. Methods used to address gas emergencies may include the following: public radio, television, news media, police radio, telephone, letters, etc.

News bulletins have been pre-drafted for use during natural gas emergencies to address low pressure situations, interruptions and service outages. As addressed in section (2) of this Natural Gas Emergency Plan, a news bulletin has also been drafted for use on radio or TV to appeal for a voluntary usage reduction.

(6) Customer and NGS delivery requirements that apply during the term of emergency action under §59.73, regardless of customer-specific usage reductions that arise or may arise from end-use curtailments.

Columbia's delivery requirements for customers and NGSs are detailed in the Operational Flow Orders (OFO) and Operational Matching Orders (OMO) sections of its tariff (sections 3.7 and 3.8, of the Rules Applicable to Distribution Service section of the tariff, pages 206 and 207).

According to Columbia's OFO provisions, Columbia may direct General Distribution Service customers and NGSs to deliver specified volumes, which may exceed the customer's maximum daily volume which is specified in the General Distribution Application and Agreement. Therefore, customers and NGSs subject to OFOs may be directed to schedule natural gas deliveries that exceed actual consumption.

According to Columbia's OMO provisions, Columbia may direct customers and NGSs to deliver natural gas volumes to match consumption. Therefore, customers and NGSs subject to OMOs may be requested to schedule natural gas deliveries that exceed actual consumption, but Columbia may not require deliveries that exceed actual consumption.

NGSs providing service to CHOICE customers are subject to OFOs and may be directed to schedule deliveries that exceed their customer groups' Daily Delivery Requirement (section 4.11 of the Rules Applicable to Distribution Service section of the tariff, page 242).

(7) Procedure for focusing emergency measures to confined geographic or operational portions, segments or zones of the NGDC (Natural Gas Distribution Company) system where a natural gas emergency exists.

In the event of a natural gas emergency Columbia will exercise all available means to discern:

- its nature
- its location
- the prospective duration

- the availability of alternative sources of supply or capacity
- the customers that may be affected, and
- if other customers may provide assistance by reducing their demand.

This will occur by Columbia's use of information obtained from any one or all of the following:

- Columbia's Supervisory Control and Data Acquisition (SCADA) system
- contacts with upstream pipeline personnel
- contacts with Columbia personnel,
- contacts with other industry counterparts and
- other generally available information pertinent to the Company's operations.

The Company will endeavor to confine its emergency measures to as limited or confined portion of its system, as possible to minimize the number of customers affected and actions needed by the Company.

(8) Procedures for establishing communications with electric system control area operators, if the NGDC provides gas service to electric generation stations.

For each electric generation customer served on its system Columbia maintains distribution service agreements that set forth notification procedures for OFOs, OMOs and emergency situations. During a natural gas emergency, Columbia will adhere to these notification procedures.

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

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

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia employs two New Business Development Managers – one in the eastern part of Columbia's territory and one in the western part - to identify and follow-up on leads for both new business as well as customers who left Columbia's system and now desire to return. These managers work with Columbia's new business team to implement the process of connecting the customers to Columbia's system. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targeting them for reconnection.

Rules and regulations regarding replacement customers, as well as new customers are detailed on Page Nos. 37 through 61 of Tariff Gas Pa. P.U.C. No.9 and are included as part of this exhibit. Please refer to Exhibit No. 14, Schedule No.2, for a complete copy of Columbia's tariff.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

2. Service Limitations - Continued

2.5 Compliance with Minimum Insulation Standards -Continued

These standards shall apply to existing residential dwellings where economically and feasibly possible.

Mobile homes constructed after June 15, 1976 must meet the HUD "Mobile Home Construction and Safety Standards".

Mobile homes constructed before June 15, 1976 must satisfy this minimum thermal standard: "Storm doors or insulated doors and storm windows or windows glazed with insulating glass shall be installed."

2.5.2 Minimum Insulation Standards—Commercial and Industrial Structures

Any new commercial or industrial structure, where natural gas is to be utilized for space heating, must be thermally protected to the minimum thermal protection standards of ASHRAE 90-75.

Any existing commercial or industrial structure, where gas is to be utilized for space heating, must be thermally protected to the minimum thermal protection standards of ASHRAE 90-75 where economically and physically possible.

Where natural gas is to be used for product processing, the application for gas service will be reviewed by the Company to determine if the applicant has considered the economically efficient use of gas.

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)****3. Application for Service****3.1 Application**

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service. Applications for service may be made by telephoning the Company or its authorized agent, or through application via the Internet.

Upon being contacted by a customer requesting service, the Company will advise the customer that Choice service is available and that the Company can mail them a list of licensed NGSS offering retail service in the Company's service territory with appropriate contact information for those suppliers. The Company will also advise the customer that they can view this information on the Internet and refer the customer to the Commission for further information.

Prior to providing utility service, the Company may require the applicant to provide:

1. Information that positively identifies him/her self.
2. The name of any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.
3. The names of each adult occupant residing at the location, and proof of their identity.
4. A cash deposit as described in the Credit section of this tariff.

The Company may ask for the combined gross income of all adult occupants; however, the applicant is not required to provide the information as a condition of receiving gas service, unless the applicant is seeking to enroll in the Company's Customer Assistance Program, or the applicant is applying for service at a location previously terminated for non-payment, in which cases the applicant must provide the combined gross income of all adult occupants.

3.2 Right to Reject

The Company may place limitations on the amount or character of service it will supply, or may reject applications for any of the following reasons:

- (a) Until the customer has complied with the state and municipal regulations governing gas service.
- (b) If the Company does not have adequate facilities to render the service desired.
- (c) If such service is of a character that it is likely to affect unfavorably service to other customers.
- (d) If, in the judgment of the Company, the applicant's installation of piping or gas equipment is hazardous, or of such a character that satisfactory service cannot be rendered.
- (e) If an extension of street main, except as set forth under Section 8--Extensions, is required to furnish such service.
- (f) Where the service proposed is from a transmission pipeline as specified in the Transmission Lines section of this tariff.
- (g) When it is necessary to conserve the supply of gas as specified in the Service Limitations section of this tariff.
- (h) Until the customer has complied with minimum insulation standards as specified in the Compliance with Minimum Insulation Standards section of this tariff.

(C)

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

3. Application for Service – Continued

3.2 Right to Reject – Continued

- (i) Failure to provide the names of each adult occupant residing at the location and proof of their identity.
- (j) When an applicant who is required to secure an account to obtain service, does not pay a security deposit and does not provide a third party guarantor
- (k) Non-payment of a cash deposit equal to one-sixth of the applicant's estimated annual bill, at the time the Company determines a deposit is required, from the following:

(1) An applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- I. Nonpayment of an undisputed delinquent account.
- II. Failure to complete payment of a deposit, provide a guarantee or establish credit.
- III. Failure to permit access to meters, service connections or other property of the public utility for the purpose of replacement, maintenance, repair or meter reading.
- IV. Unauthorized use of the utility service delivered on or about the affected dwelling.
- V. Failure to comply with the material terms of a settlement or payment agreement.
- VI. Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- VII. Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- VIII. Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

(2) Any Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the public utility through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice.

(3) A Customer who fails to comply with a material term or condition of a settlement or payment agreement.

3.3 Acceptance

Acceptance of service by the customer shall constitute an agreement to accept service under these Rules and Regulations, as amended from time to time, the Orders or Rules of the Pennsylvania Public Utility Commission, and Laws of the Commonwealth of Pennsylvania, and the Laws of the United States of America.

3.4 Unauthorized Use

The use of service delivered on or about the affected dwelling obtained from the Company without authority may be immediately terminated by the Company without prior notice as specified in the Notice of Termination of Service section of this tariff. The use of service without notifying the Company and enabling it to read its meter will render the user liable for any amount due for service supplied to the premises from the time of the last reading of the meter, immediately preceding his occupancy, as shown by the books of the Company.

(C)

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

3. Application for Service – Continued

3.5 Fraud or Material Misrepresentation

The Company may immediately terminate service when fraud or material misrepresentation of the customer's identity is used for the purpose of obtaining service as specified in the Termination of Service section of this tariff.

4. Customer's Installations

4.1 Information from Customer

Anyone desiring to equip his premises for the use of gas shall communicate with the Company personally, or through his contractor or agent, giving the exact location of the premises and details of all gas consuming equipment to be installed.

4.2 Point of Connection

The Company will designate the point where the customer would be required to terminate his piping for connection to the lines of the Company. The furnishing of such information does not constitute an agreement, or obligation, on the part of the Company to render service.

4.3 Meter Space

The customer shall provide, free of expense to the Company, a space satisfactory to the Company for meters, regulators, pipes or other equipment of the Company which may be necessary for the rendering of adequate service, the Company reserving the right to establish standards as to the location, size, fire-proofing, ventilating, etc. of such space in accordance with pressure conditions, quantities and other pertinent factors. In certain buildings, the Company may require that an approved meter room be provided. (C)

4.4 Meter Location

The Company shall have the right to determine the location of its meters, which must be placed where they will be easily accessible, not exposed to extreme heat (as near steam pipes, boilers or furnaces), sudden changes of temperature, or liable to damage by having earth or objects thrown on or placed against them. Meters will not be set in coal cellars under any circumstances, nor under the deck of show windows, or in small closets, or other locations of a like character.

On an outside meter installation, a meter cover or housing may be required at the customer's expense when, in the Company's judgment, conditions require such physical protection for the meter installation.

4.5 Meter Connections

A domestic customer, at his expense, shall furnish and install the necessary piping, valves and fittings, exclusive of meter swivels, for the installation of the Company's meter or meters. All other customers may be required to furnish said piping, etc. depending upon the quantity of gas to be used and the conditions under which service is to be rendered. (C)

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations – Continued

4.6 Temporary Service

The customer shall pay the cost for all material, labor and all other necessary expense incurred by the Company in supplying gas service to the customer for any temporary purpose or use, and shall pay the cost of removing material after service is discontinued, in addition to the regular payments for gas used. The Company will credit the customer with the reasonable salvage value of any material recovered.

4.7 Service Lines

The customer shall install at his expense the service line to the point of connection designated by the Company. (See Rule 8.1–Service Connections.)

4.8 Service Line Specifications

The service line to be installed by the customer shall be in accordance with the Company's requirements as to diameter. All material and construction must be of a quality accepted by the best gas fitting practices, and must conform with the Company's Rules and Regulations governing the installation of service lines.

4.9 Connection of Service Line

In those cases where the service connection of the Company has been installed, the customer shall connect the service line installed by him to the service connection of the Company in a manner required by the Company. In those cases where the service connection of the Company has not been installed, the Company shall connect the service line installed by the customer to the service connection of the Company.

4.10 Regulators and Safety Appliances

In rural areas, where gas service is obtained from a high pressure line, the necessary regulator or regulators and safety devices required to reduce the pressure from the maximum pressure at the high pressure line to a suitable utilization pressure are to be installed at the customer's expense.

4.11 Additional Service Lines

No additional tap or service lines shall be made or meter set for gas service to a garage, or other building on any lot where there already exists a service line to the residence or main building of the customer.

4.12 House Piping

Prior to the installation of house piping by the customer in new or altered premises, inquiry should be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

4.13 Maintenance of Lines

All house and service lines to the curb valve, or to the property or lot line if there is no curb valve, shall be kept and maintained in good condition by the owner of such facilities. When leaky or hazardous conditions of the service and house lines are found, repairs shall be made promptly by the owner of such facilities. (See the Ownership and Maintenance section of this tariff for further information.)

(C)

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations - Continued

4.14 Interference with Facilities

Without prior written notice to the Company, the customer shall not open, tamper or interfere with, in any manner, his service line or with any regulator or regulators or safety appliances installed in connection with service to him, irrespective of ownership thereof, except to see that same are kept in proper working order. Neither shall the customer increase or decrease the pressure of same without the written approval of the Company. Any customer action taken that may endanger the safety of a person or the integrity of the Company's delivery system will be grounds for immediate termination without notice as specified in the Termination of Service section of this tariff.

4.15 Customer's Responsibility

(C)

Customer assumes all responsibility for property owned by the customer on customer's side of the point of connection, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of connection.

5. Testing and Inspecting of Customer's Installations

5.1 Requirement

Prior to the introduction of gas service, the service line of the customer must be tested and inspected to ensure compliance with the Company's standards for gas piping on the customer's premises. Prior to the introduction of gas service, the house piping of the customer must be tested and inspected to ensure compliance with all applicable codes for house piping on the customer's premises.

5.2 Company's Right to Inspect New Customer Service Lines

The Company shall have the right, but shall not be obliged, to inspect any new installation before service is introduced or at any later time, and reserves the right to reject any piping or appliances that is not in accordance with the Company's standard for gas piping on the customer's premises or any applicable codes. However, any such inspection, or failure to inspect, or to reject, shall not render the Company liable or responsible for any loss or damage, resulting from defects in the installation, piping, or appliances, or from violation of Company rules, or from accidents which may occur upon the premises of the customer.

5.3 Testing of Service Lines and House Piping

The customer's service line and house piping must be tested by the owner or his competent representative before service is rendered to a customer, or before service is resumed to a customer whose service line or house piping has been repaired, renewed, enlarged or changed in any manner. Such test is to be made in accordance with the Company's standards for gas piping on customer's premises and all applicable codes.

5.4 Defective Installation

The Company may refuse to connect if, in its judgment, the Customer's installation is defective, or unsatisfactory; it does not meet company standards; or if it fails to meet any applicable code.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

5. Testing and Inspecting of Customer's Installations - Continued

5.5 Unsatisfactory Test or Inspection

In case of leak, or other unsatisfactory condition of the service line, or house piping, resulting in the disapproval thereof by the Company, correction shall be made of such condition at the owner's expense, in accordance with the Company's standards for gas piping on the customer's premises and all applicable codes.

5.6 Inspection and Testing Fee

The first inspection at any premises shall be without charge, but additional inspections requested by the customer or required because of unsatisfactory conditions disclosed by the first inspection shall be subject to a charge at the rate of Thirty-one Dollars (\$31.00) per hour.

5.7 Responsibility for Material or Workmanship

The Company will not be responsible for any imperfect material or defective or faulty workmanship or for any loss or damage arising from such imperfect material or defective or faulty workmanship, in any job of gas fitting solely by virtue of inspection by Company inspectors under the Testing and Inspecting of Customer's Installations section of this tariff. For protection, adequacy and safety of service to its customers, the Company has adopted these Rules and Regulations, and may refuse to turn gas into any premises where the gas piping does not conform to the rules and regulations. (C)

6. Credit

6.1 Prior Debts

6.1.1 Residential Prior Debts

Service will not be furnished to a former residential customer until amounts due for gas service within the last four (4) years at previous location(s) and in the customer's name have been satisfied. The four (4) year limitation does not apply if the balance includes amounts that were the result of fraud or theft on the part of the applicant. (C)

The Company may, but is not required, to allow the outstanding residential account balance to be transferred to the new account and amortized over a reasonable period of time.

The Company will use all means of determining liability for a past due balance of any residential applicant or customer. This may include the following: (C)

- (1) Use of Company records that contain confidential information previously provided to the Company.
- (2) The dates contained on a valid mortgage, lease or deed containing the applicant or customer's name coincide with the address and period for which the outstanding bill amount accrued and for which the utility is holding the applicant or customer responsible.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.1 Prior Debts

6.1.1 Residential Prior Debts – continued

- (3) Information contained in the Company's records that indicate that the applicant was an occupant living at the premise for which the applicant is requesting service during the time frame that the bill accrued.
- (4) Use of a skip tracing software that contains records of names and addresses. This information is maintained by a third party vendor that contains multiple sources of public information. (C)
- (5) Information provided by the applicant or customer and accepted by the Company that verifies that the applicant or customer resided at another address during the period of time in which the bill accrued. (C)

If an outstanding balance exists at the property for which service is being requested, before providing service the Company may require the payment of any outstanding balance or portion of an outstanding balance if the applicant resided at the property for which service is requested during the time the outstanding balance accrued. (C)

6.1.2 Commercial or Industrial Prior Debts

Service will not be furnished to a former commercial or industrial customer until amounts due for gas service at a previous location and in the customer's name have been satisfied.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

6. Credit – Continued

6.2 Deposits

Deposits may be required from customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated gross bill for such temporary period. Deposits for residential service will equal one sixth of the estimated annual bill of the property for which the residential utility service is requested. The estimated annual bill shall be calculated on the basis of the annual bill to the dwelling at which service is being requested for the prior 12 months, or, if unavailable, a similar dwelling in close proximity. Deposits required by the Company for Tariff regulated charges shall be based on only those regulated charges. Any customer having secured the return of a deposit shall not be required to make a new deposit unless the service has been discontinued or the customer's credit standing impaired through failure to comply with Tariff provisions.

(1) Residential Deposits

The Company uses a generally accepted credit scoring methodology, in the range of general industry practice, based on an applicant or customer's utility payment history.

(C)

(A) A deposit for residential service may be required from the following:

1. An Applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:
 - (a) Nonpayment of an undisputed delinquent account.
 - (b) Failure to complete payment of a deposit, provide a guarantee or establish credit.
 - (c) Failure to permit access to meters, service connections or other property of the Company for the purpose of replacement, maintenance, repair or meter reading.
 - (d) Unauthorized use of the utility service delivered on or about the affected dwelling.
 - (e) Failure to comply with the material terms of a settlement or payment agreement.
 - (f) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
 - (g) Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
 - (h) Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.
2. Any residential Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the Company through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice. The Company may use other means to determine credit worthiness for commercial and industrial customers.
3. A customer who fails to comply with a material term or condition of a settlement or payment agreement.

(B) The Company may accept a third-party guarantor in lieu of a cash deposit for a residential account. The guaranty shall be in writing and shall state the terms of the guaranty. The Guarantor shall be responsible for all missed payments owed to the Company.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.2 Deposits – Continued

(2) Non-Residential Deposits or Other Form of Adequate Financial Assurance

(C)

- (A) Letters of credit or other forms of financial assurance acceptable to the Company may be required from all other applicants or customers. The Company shall perform a creditworthiness evaluation of the Applicant or Customer, including an assessment of the credit risk exposure resulting from, but not limited to, distribution rates, customer charges, charges for natural gas supply, interstate pipeline capacity charges, imbalance charges, cash-out charges, pipeline penalty charges, and any other amounts that may become owed to the Company by the Applicant or Customer. If at any time before or during the provision of service to the Applicant or Customer the Company determines that the credit risk exposure is greater than any secured and/or unsecured credit that may be granted resulting from the creditworthiness evaluation, the Applicant or Customer must provide the Company with adequate financial assurance to cover the difference between the credit risk exposure and any secured and/or unsecured credit granted prior to, or to continue receiving any type of service from the Company.

6.3 Return of Deposit or Other Form of Adequate Financial Assurance

(C)

The Company may hold a deposit secured from a residential customer until a timely payment history is established or for a maximum period of twenty-four (24) months. A timely payment history is established when a residential customer has paid in full and on time for twelve (12) consecutive months. If a residential customer becomes delinquent before the end of the deposit holding period the Company may deduct the outstanding balance from the deposit. At the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return or credit any positive difference to the customer. If service is terminated before the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return any positive difference to the customer within sixty (60) days of the termination.

Deposits or other forms of adequate financial assurance secured from a non-residential customer shall be returned to the depositor when undisputed bills covering a period of twelve (12) months have been paid, provided, however, that the Customer's credit profile determined from an updated creditworthiness evaluation conducted by the Company in its reasonable judgment has not so deteriorated by the end of the twelve months as to warrant continued retention of the deposit or other adequate financial assurance. The payment of any undisputed bill, within the meaning of the Public Utility Law, shall be payment of the bill with or without discount or penalty, within thirty (30) days following the period for which the bill was rendered, or payment within thirty (30) days following presentation of the bill, or the payment of any contested bill, payment of which is withheld beyond the period herein mentioned, and the dispute is terminated substantially in favor of the customer, and payment made by the customer within ten (10) days thereafter.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)****6. Credit - Continued****6.4 Interest on Deposits**

The Company shall accrue on the deposit for a residential account, until it is returned or credited, the legal rate of interest pursuant to section 202 of the Act of January 30, 1974 (P.L.13, No.6), referred to as The Loan Interest and Protection Law, and return such interest with the deposit.

The Company will pay interest on cash deposits from non-residential customers at the rate of six percent (6%) per annum, without deduction for any taxes thereon. Non-residential accounts with deposits held for more than a year, will receive a credit toward their outstanding balance for any accrued interest. The credit will be applied at the end of each calendar year.

6.5 Time for Paying Deposits

Upon reconnection of service at a premise previously terminated for non-payment, the Company may require the Applicant to pay a cash deposit and the Applicant shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56. The Company may require an Applicant to pay the full amount of the cash deposit prior to connection if the premise was not previously terminated for non-payment.

6.6 Failure to Pay Full Amount of Cash Deposit

The Company may deny service to an Applicant who requests service at a premise previously terminated for non-payment if the Applicant fails to pay the first installment of the cash deposit in accordance with the provisions of Chapter 56. The Company may terminate service to a customer who began taking service at a premise previously terminated for non-payment when the Customer fails to pay the full amount of the cash deposit in accordance with the provisions of Chapter 56. At all other premises, the Company shall not be required to provide service to an Applicant who fails to pay the full amount of the cash deposit, and the Company may terminate service to a Customer who fails to pay the full amount of the cash deposit.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

7. Point of Delivery of Gas to Customer

7.1 Point of Delivery

The point of delivery of gas to a customer shall be at the outlet side of the curb valve, or the property or lot line if there is no curb valve, at which point title of the gas shall pass to the customer; provided, however, in the territory formerly served under Tariff Gas - Pa. P.U.C. Nos. 6 and 7, the point of delivery shall be the outlet side of the meter at which point title of the gas shall pass to the customer. (See the Description of Territory section of this tariff to identify territory formerly served under Tariff Gas - Pa. P.U.C. No. 6 and Tariff Gas - Pa. P.U.C. No. 7.)

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

8. Extensions

8.1 Service Connections

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

- (a) In the territories formerly served under Tariff Gas–Pa. P.U.C. No. 6 and Tariff Gas–Pa. P.U.C. No. 7, the Company will install the service line from its main to a convenient point approximately fifty (50) feet inside the customer's property line. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas–Pa. P.U.C. No. 6 and Tariff Gas–Pa. P.U.C. No. 7.)
- (b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

8.2 Capital Expenditure Policy

8.2.1 Residential Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C)

8.2.2 Commercial and Industrial Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

8. Extensions - Continued

8.2 Capital Expenditure Policy – Continued

8.2.2 Commercial and Industrial Distribution Service – Continued

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment.

(C)

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

The Company shall require a refundable deposit in the amount that the net present value is below zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit.

(C)

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C)

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

8. Extensions - Continued

8.2 Capital Expenditure Policy – Continued

8.2.3 Reduction or Elimination of Deposit

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

8.2.4 Taxes on Deposits for Construction & Customer Advances

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

8.3 Deposits and Refunds

When a deposit is required by the Company, the terms and conditions of the project and the refund will be specified in an agreement between the Company and the applicant.

Part or all of the deposit may be subject to refund to the applicant upon such basis or conditions as may be mutually agreeable to the Company and the applicant.

8.4 Ownership and Maintenance

The Company shall own, maintain and renew, when necessary, its main extension and/or service line from its main to the point of delivery, as defined in Rule 7.1.

8.5 Interference with Facilities

The Company's main, service line, curb valve shall not be opened, tampered or interfered with at any time. Any action taken, without the Company's prior knowledge, will be considered an action endangering the safety of a person or the integrity of the Company's delivery system and will be grounds for immediate termination of service.

8.6 Special Facilities

Any special services, facilities, instrumentalities or non-standard construction methodologies which may be rendered or furnished by the Company for an applicant or customer at his request or at the direction of a governmental authority, and not provided for in the Company's rate schedules, and not ordinarily, necessarily, or directly involved in the furnishing of natural gas distribution service, shall be paid for by the applicant or customer for whom such services, facilities, instrumentalities or non-standard construction methodologies are furnished, and such costs shall be in addition to the charges for natural gas distribution service provided for in the applicable rate schedule or in addition to any deposit required under this section.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

9. Rights-of-Way

9.1 Company Facilities on Applicant or Customer's Property

(C)

When, in order to serve an applicant or customer, it is necessary to extend the Company's facilities over or through the applicant or customer's property, the applicant or customer may be required to enter into a right of way agreement with the Company in which the applicant or customer shall grant to the Company all necessary easements or rights of way on property owned by the applicant or customer at no cost to the Company. Any such easement or right of way shall be recorded and shall run with the land. Applicant or customer will be required to save the Company harmless from claims to the easements or rights of way granted to the Company pursuant to this tariff provision.

9.2 Procurement by Applicant or Customer

(C)

When, in order to provide natural gas distribution service to an applicant or customer, it is necessary to extend the Company's facilities over or through the property of a third party, the applicant or customer shall, at a minimum, use its best efforts to assist the Company in acquiring any necessary easements or rights of way on property owned by third parties. The applicant or customer may be required to secure to, and for, the Company, all necessary and convenient easements or rights of way and to pay the costs incident thereto. The applicant or customer shall accept service subject to any limitations or restrictions contained in the easement or right of way agreement.

9.3 Delays

(C)

Applications for service from facilities to be constructed where a right of way is not owned by the Company, will only be accepted subject to delays incident to obtaining a satisfactory easement or right of way. The Company shall not be obligated to proceed with the capital expenditure and the Company's agreement to construct facilities to serve the applicant or customer may be terminated at the discretion of the Company if: (1) the applicant or customer fails to enter into a right of way agreement or easement with the Company as required by the provisions of this Tariff regarding Company Facilities on Applicant or Customer's Property; or (2) the Company is not able to obtain such third party easements or rights of way upon terms and conditions (including cost) mutually agreeable to the Company and such third party property owner(s). In the event of such termination, the applicant or the customer shall be responsible for all costs expended or obligated by the Company related to the proposed facilities at the time of termination.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

10. Introduction of Service

10.1 Customer to be Present When Service is Commenced

As a safety precaution, the customer, or an adult representative of the customer, shall specify the time when gas service is to be turned on, and the Company will not turn on such service unless said customer or adult representative so directs.

11. Company Equipment on Customer's Premises

11.1 Maintenance

The Company shall keep in repair and maintain its own property installed on the premises of the customer.

11.2 Customer's Responsibility

The customer shall be responsible for safe keeping of the Company's property while located on the customer's premises. In the event of injury or destruction of any such property from the act of negligence of the customer or his agent, the customer shall pay the costs of repairs and replacement.

11.3 Protection by Customer

The customer shall protect the equipment of the Company on his premises, and shall not permit any person, except a Company employee having proper Company identification, to break any seals upon, or do any work on, any meter, service pipe or other equipment of the Company located on the customer's premises.

11.4 Tampering

In the event of the Company's meters or other property being tampered or interfered with, the customer being supplied through such equipment shall pay the amount which may be reasonably estimated to be due for service used but not registered on the Company's meter, and for any repairs, replacements or changes in facilities required, as well as for costs of inspections, investigations and protective installations.

11.5 Access to Premises

The Company, or its authorized agents, shall have access at all reasonable times to the property or premises in or on which gas is used, to determine if the gas is being carried, distributed and burned in a proper and safe manner and in accordance with these Rules and Regulations, or to read, inspect and test the meter or house lines and other appliances, equipment or facilities. Refusal on the part of the customer to allow access to his premises shall constitute sufficient cause for turning off the gas supply to such premises.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

11. Company Equipment on Customer's Premises - Continued

11.5 Access to Premises - Continued

In the event the customer does not provide access during a 12 consecutive month period to read the meter, upon notice from the Company, the customer must choose from one of the following three options:

- (1) To schedule a service call to gain access to the premises for purposes of inspection or meter reading. The Company will provide one service call annually to customers for the purpose of gaining access. If a customer requests to schedule an additional service call during a 12 consecutive month period, the customer will be assessed a charge for a one hour service call. Additionally, if the customer fails to meet a scheduled appointment without good cause and without providing a 24 hour notice of cancellation, the Company may charge for one hour of service time. If the Company fails to meet a scheduled appointment without good cause and without providing 24 hour notice of cancellation, the Company may credit the customer's account with a credit equal to one hour of service time;

OR

- (2) To install, at the Customer's expense, telemetering facilities for purposes of monitoring and/or billing customer usage. Customer shall provide and maintain phone and/or electric lines to the location of such facilities as specified by the Company;

(C)

OR

- (3) To install, an electronic meter-reading device for the purpose of monitoring and/or billing customer usage.

(C)

If the customer does not select one of the above three options within 60 days notice from the Company, the Company reserves the right in its sole discretion to implement one of the above three options. If the customer refuses to allow the Company to implement one of the above three options, it will be grounds for termination.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

12. Selection of Rate Schedule

12.1 Choice of Rate and Company Assistance

Where optional rate schedules are available for the same class of service, the customer shall designate the schedule he desires. Where selection of the most favorable schedule is difficult to predetermine, the Company will, at the request of the customer, assist the customer in the choice of the schedule most advantageous to the customer. The customer will be given reasonable opportunity to change to another schedule, but the Company shall not be required to make refunds for any previous billing under any schedule prior to the time of receipt of a written request from the customer for a change to another schedule.

While the Company will explain the contents of each of its rate schedules to customers, the Company shall not be required to assist customers in choosing between sales service and distribution service or in evaluating proposals of natural gas suppliers.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

13. Service Continuity

13.1 Regularity of Supply

The Company will use reasonable diligence to provide supply service that is reasonably continuous, and without interruption to those customers purchasing their gas supply from the Company, and the Company will use reasonable diligence to provide distribution service that is reasonably continuous, regular and without interruption to those Customers purchasing distribution service from the Company. The Company shall not be liable for failure to furnish a sufficient supply of gas or for failure to distribute the Customer's gas to the Customer arising from any cause whatsoever, beyond the Company's control. The liability of the Company for damages for failure to furnish a sufficient supply of gas, or for failure to distribute Customer's gas to it shall be limited to an amount equivalent to the Customer's proportional monthly customer service charge for the period of service during which a supply or distribution failure occurs, unless otherwise negotiated between the Company and the customer. In no event shall the Company be liable for extraordinary or consequential damages arising in any manner whatsoever as a result of supply or distribution failure.

13.2 Interruption of Service

The Company may temporarily interrupt service where necessary to effect repairs or maintenance, to eliminate an imminent threat to life, health, safety, or substantial property damage, or for reasons of local, State or national emergency; provided, however, that if such interruption exceeds seven (7) days in any one billing month, the applicable customer charge and the quantity of gas specified in each rate block shall be reduced pro rata.

13.3 Notice of Trouble

The customer shall notify the Company immediately should the service be unsatisfactory for any reason, or should there be any defects, leaks, trouble, or accident affecting the supply of gas.

13.4 Force Majeure

Neither Company nor customer shall be liable in damages to the other for any act, omission circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the Company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lighting, earthquakes, fires, storms, floods, washouts, arrests and restrains of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

14. Customer's Use of Service

14.1 Precautions to be Taken by Customer

A customer shall take due care to prevent any waste of gas. The responsibility of detection of defects and leaks on the customer's premises and in the service line is upon the customer. Defects among other things shall mean failure or deficiency of gas, irregular supply, leakage and excessive pressure. In case of detection of any defect within his premises, the customer shall immediately vacate the premises and then, immediately thereafter, notify the Company so that the conditions existing may receive prompt and proper attention. When gas has been shut off because of a leak in house lines or fixtures or other hazardous conditions of service, it shall not be turned on again until such leak or other hazardous conditions have been repaired and made safe either by a competent plumber or gas-fitter.

14.2 Sale of Gas by Customer

The customer shall not sell gas purchased by him from the Company to other occupants of the premises or to other premises without the written permission of the Company.

14.3 Fluctuations

Gas service must not be used in such a manner as to cause unusual fluctuations or disturbances in the Company's supply system, and in the case of a violation of this rule, the Company may discontinue service or require the customer to modify his installation and/or equip it with approved controlling devices.

14.4 Liability for Damages

In the absence of proof of casual negligence, the Company shall not be liable for any injury to persons or damage to property arising or accruing in any manner whatsoever from the use of gas.

14.5 Residential Appliance Efficiency Information

The Company shall maintain a list of the names and telephone numbers of the major manufacturers of residential gas appliances. Upon request from a customer, which can come via e-mail (cpacustserv@nsource.com), letter, or phone call, the Company will provide the customer with a particular manufacturer's telephone number and address so that the customer may contact the manufacturer directly for energy efficiency information.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

17. 15. Measurement

15.1 Measurement of Gas

Except as herein otherwise provided, the measurement of gas service shall be by meters purchased and installed by the Company. The meter will be of such size and type as the Company may determine to adequately serve the customer's service requirements, and the Company may from time to time, change or alter the equipment to provide for accurate measurement. To determine measured usage, factors such as those for pressure, temperature, specific gravity and deviation from the laws for ideal gases shall be applied.

(C)

15.2 Meters Not Available

In cases where meters are not available due to circumstances beyond the control of the company, and the necessity for rendering gas service to the customer is urgent, the Company may, by written agreement with the customer, commence service and render bills temporarily on the basis of estimated gas consumption.

15.3 Meter Reading

Bills will be rendered and be payable once each month. The Company may read any meter once each month, but ordinarily it will read meters of domestic and commercial customers once each two months. As to any customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by estimation on the basis of the customer's previous usage, adjusted for weather conditions; and the consumption for the second month of each bimonthly meter reading period shall be determined by subtracting the first month's estimated consumption from the total actual consumption for the bimonthly period as shown by the meter. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this Tariff.

Upon request the Company will supply any customer with a card form upon which he may record his meter reading at the end of the first month of each bimonthly meter reading period; and if such card is received by the Company within two days after the close of such month the bill for such month will be computed from the meter reading shown on the card instead of by estimate. The Company will adjust estimates of bills for changes in conditions of which it has been notified in advance by a customer.

15.4 Automatic Meter Reading

All readings by an automatic meter reading device shall be deemed actual readings.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

15. Measurement - Continued

15.5 Estimated Usage

The Company shall estimate usage (1) for one month of each meter reading period where scheduled meter readings are on a bimonthly basis or (2) when a meter is installed but the scheduled meter reading cannot be obtained due to the inability of the Company's agent or representative to gain access to the meter location at the time scheduled, or (3) in case any meter or measuring device for any reason fails to register for any period of time the full consumption by a customer or (4) where the Company is unable to obtain a meter reading for causes beyond its control.

Estimated readings shall be based upon prior consumption at the particular location for a similar period of time corrected for current conditions. The customer shall be obligated to pay the bill based on the estimated consumption as though the same was based on an actual meter reading, and failure to so pay shall subject the customer and his service to Rule 18.2--Termination for Nonpayment. Bills based on estimated readings shall be subject to adjustment for any unusual circumstances found to have affected the quantity of gas used, or for obvious errors in estimates, which adjustments shall be made not later than on the next subsequent bill rendered the customer.

In those instances where the Company's agent or representative is unable to gain access to the customer's premises, during the regular scheduled working hours to obtain a meter reading, the number of estimated readings shall be limited to three consecutive months, and customer's service, thereafter, is subject to termination. (See the Grounds for Termination of Service paragraph in the Termination of Service section of this tariff.)

15.6 Flowing Temperature

The Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, from established tables for the location involved, or by use of temperature sending elements used in conjunction with electronic measuring devices.

15.7 Measuring Equipment

Unless otherwise agreed upon, the Company will own, install, maintain and operate measuring stations equipped with displacement or flow meters and other necessary measuring equipment to determine the quantity of gas delivered. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas quantities computed, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time, applied in a practical and appropriate manner. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided such equipment is installed so as not to interfere with the operations of the Company. The Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but, unless otherwise agreed upon, the reading, calibrating and adjustment thereof and the changing of charts shall be done only by the owner thereof. Both the Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of their owner, but, upon request, each will submit to the other its records and charts, together with calculations therefrom, for inspection, subject to return within thirty (30) days after receipt thereof. Customer shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the quantity of gas delivered.

(C)

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

Original Page No. 58a

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

15. Measurement - Continued

15.8 Therm Adjustment

(C)

The Company shall apply a therm multiplier to metered cubic foot usage to adjust for heating value. This therm multiplier shall be calculated monthly based on the most recent reported heating value for the Pipeline Scheduling Point ("PSP") within the Company's service territory in which the customer's meter is located.

(C) Indicates Change

Issued: January 20, 2012

M. Carol Fox
President

Effective: January 31, 2012

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)****16. Meter Tests****16.1 Meter Tests**

The Company shall have the right to test any meter at any time at its expense and, if such test discloses the meter is registering on an average (a) more than two percent (2%) slow; (b) more than two percent (2%) fast, or if the meter is found not to register for any period, the Company shall render a bill or make a refund as the case may be, pursuant to Title 52 Pa. Code Section 59.22.

16.2 Request Tests

The customer shall have the right to request the testing of his meter and the Company will, upon written application, have the same removed, sealed and tested in accordance with Title 52 Pa. Code Section 59.21; subject, however, to the customer depositing with the Company the sum of money required by such rule to cover the expense of such test. If such meter, when tested, registers on an average between two percent (2%) fast and two percent (2%) slow, the meter shall be treated for all purposes hereof as registering correctly, and the said sum of money required to be deposited with the Company by the customer shall be forfeited to the Company to cover the cost of such test. If such test shall show such meter to be incorrect beyond the above referred to allowable variation, then the Company shall return such deposit and make the necessary adjustment in the billing for gas service as required by Title 52 Pa. Code Section 59.22.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

17. Payment Terms

17.1 Billing Period

Bills for service to all customers will be rendered monthly at the rates set forth from time to time in the Company's then effective Tariff on file with the Pennsylvania Public Utility Commission.

The Company will offer each customer participating in the Choice program, the option of a consolidated bill by the Company which contains the NGS charges in a format that complies with the Commission's Customer Information and Disclosure Guidelines. If the NGS provides billing services for its charges, the customer can choose to receive one bill containing only the Company's charges and a second bill from the NGS containing only the NGS's charges. The conditions under which the Company will exchange data with the NGS to effectuate either of these billing options is set forth in more detail in the Rules Applicable to Distribution Service. (C)

17.2 Payment Period

Bills are due upon presentation and payment may be made by the customer by mailing a check to the address for payment designated on the bills, or at a Columbia authorized collection agency, or any other method designated by the Company. The final date for payment will not fall on a Saturday, Sunday or holiday, and will be at least twenty (20) days after presentation (date of postmark) for residential customers and at least fifteen (15) days after presentation (date of postmark) for other than residential customers. Failure to receive the bill will not excuse customers from payment obligations and payments must be made without regard to any counter claims whatsoever.

17.3 Payments by Mail

Any remittance received by mail at the address for payment designated by the Company on the customer's bill, bearing U.S. Post Office stamp date corresponding with or previous to the last date of payment, will be accepted by the Company as compliance with the terms of payment.

17.4 Payment of Cash Deposits

Upon reconnection of service at a premise previously terminated for non-payment, the Applicant may be required to pay a deposit and shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56. Applicants requesting service at a premise not previously terminated for non-payment may be required to pay the full amount of the deposit prior to connection.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

17. Payment Terms – Continued

17.5 Disputed Bills

In the event of a dispute between the customer and the Company respecting any bill, the Company will forthwith make such investigation as may be required by the particular case and report the result thereof to the customer.

The first disputed bill investigation in a twelve consecutive month period will be provided at no charge, any subsequent request by the customer in the same twelve consecutive month period will be assessed the cost of the service call unless the investigation detects metering or some other Company error. The charge to the customer shall be limited to the Company's costs based upon the actual time spent on the service call, with a maximum charge equal to a 45 minute service call; or the maximum charge for a meter test pursuant to Commission regulations if applicable.

When the Company has made such a report to the customer, either (1) sustaining the bill as rendered or (2) submitting a corrected bill, the date of the bill for purposes of payment shall be considered to be as of the date of said report, and the customer shall pay the amount due within the time provided in these Rules and Regulations, and failure to so pay shall render the customer and his service liable to the penalties herein provided. Any amounts received by the Company in excess of the amount disclosed to be due by the Company's investigation of the dispute shall be forthwith returned to the customer if the error arose from any cause other than the incorrect estimating of a customer's consumption for the period in dispute. Errors arising through the incorrect estimating of a customer's consumption shall be adjusted in accordance with the provisions of Rule 15.5 of these Rules and Regulations.

17.6 Interest on Overpayments

The Company will pay interest on refunds of customer overpayments at the rate of six percent (6%) per annum without deduction for any taxes thereon, except where customer overpayments are refunded within ninety (90) days of overpayment. The term "customer overpayment" shall not include any balance that may arise under the Company's budget billing program.

Witness: Thomas C. Heckathorn

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

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

Response:

The relationship between Columbia Gas of Pennsylvania, Inc. and potential customers is described in its tariff currently on file with the Pennsylvania Public Utility Commission (PA PUC). Please reference Exhibit No. 14, Schedule No.2.

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the daily maximum and annual volume of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service) and the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations - refer to Page Nos. 40-42) of the companies' tariff currently on file with the PA PUC, Rules and Regulations Governing the Distribution and Sale of Gas.

Witness: Thomas C. Heckathorn

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

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

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth.

- a. See Page 2.
- b. See Page 2.
- c. See Exhibit No. 10, Schedule No.2.
- d. See Exhibit No. 10, Schedule No.2.
- e. See Exhibit No. 10, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.53.53 IV. RATE STRUCTUREB. GAS UTILITIES**Maximum Coincident Peak Day Demand
(Dth)**Twelve Months
Ending

5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008
531,544	576,456	561,505	660,802	623,407

**Maximum Coincident Three-Day Peak Day Demand
(Dth)**Twelve Months
Ending

5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	
Day 1	484,595	570,207	561,505	615,639	494,810
Day 2	455,660	527,869	552,866	660,802	623,407
Day 3	468,128	576,456	513,972	549,084	543,042

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

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

Response:

Please see Exhibit No. 10, Schedule No. 6, Pages 2-4.

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended June 30, 2015

Line No.	Period	Residential				
		Total Customers	Sales Volume MDth	Trans Volume MDth	Through-Put MDth	Average Dth/Cust
1 Jul	2014	376,394	394	160	554	1.5
2 Aug		375,898	386	151	537	1.4
3 Sep		376,212	395	163	558	1.5
4 Oct		377,484	696	316	1,012	2.7
5 Nov		379,454	1,623	707	2,330	6.1
6 Dec		381,859	2,929	1,265	4,194	11.0
7 Jan	2015	383,207	4,391	1,844	6,235	16.3
8 Feb		383,832	4,288	1,777	6,065	15.8
9 Mar		384,138	3,648	1,491	5,139	13.4
10 Apr		383,144	2,448	1,013	3,461	9.0
11 May		381,485	1,121	493	1,614	4.2
12 Jun	2015	379,560	612	255	867	2.3
13						
14 Total or Average		380,222	22,931	9,635	32,566	85.19
15						
16 Heating Season			16,879	7,084	23,963	63
17 (November-March)						
18 Non-Heating Season			6,052	2,551	8,603	23
19 (April-October)						
20 Daily Average = Total/365			62.82	26.40	89.22	

Total Customers	Commercial			
	Sales Volume MDth	Trans Volume MDth	Through-Put MDth	Average Dth/Cust
36,388	129	454	583	16.0
36,361	58	507	565	15.5
36,326	67	522	589	16.2
36,389	207	682	889	24.4
36,435	563	1,027	1,590	43.6
36,895	1,134	1,478	2,612	71.2
36,923	1,913	1,825	3,738	101.2
36,919	1,935	1,793	3,728	101.0
36,907	1,578	1,460	3,038	82.3
36,837	992	1,149	2,141	58.1
36,625	368	748	1,116	30.5
36,461	206	568	774	21.2
36,606	9,150	12,213	21,363	581.38

Total Customers	Industrial			
	Sales Volume MDth	Trans Volume MDth	Through-Put MDth	Average Dth/Cust
282	16	1,776	1,792	6,355
282	17	1,861	1,878	6,660
282	17	1,856	1,873	6,642
282	19	1,895	1,914	6,787
282	20	1,889	1,909	6,770
282	21	1,928	1,949	6,911
282	21	2,067	2,088	7,404
282	22	2,124	2,146	7,610
282	21	2,057	2,078	7,369
282	20	1,931	1,951	6,918
282	18	1,827	1,845	6,543
282	17	1,809	1,826	6,475
282	229	23,020	23,249	82,443.26
	105	10,065	10,170	36,064
	124	12,955	13,079	46,379
	0.63	63.07	63.70	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended June 30, 2016

Line No.	Period	Residential					Commercial					Industrial					
		Sales		Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-		
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		
1	Jul	2015	378,280	392	159	551	1.5	36,301	133	455	588	16.2	282	16	1,795	1,811	6,422
2	Aug		377,799	383	151	534	1.4	36,275	62	508	570	15.7	282	17	1,846	1,863	6,606
3	Sep		378,140	393	162	555	1.5	36,241	70	524	594	16.4	282	17	1,857	1,874	6,645
4	Oct		379,439	692	315	1,007	2.7	36,306	212	685	897	24.7	282	19	1,897	1,916	6,794
5	Nov		381,434	1,613	705	2,318	6.1	36,353	572	1,031	1,603	44.1	282	20	1,887	1,907	6,762
6	Dec		383,864	2,912	1,261	4,173	10.9	36,615	1,149	1,485	2,634	71.9	282	21	1,926	1,947	6,904
7	Jan	2016	385,209	4,367	1,837	6,204	16.1	36,843	1,930	1,830	3,760	102.1	282	21	2,061	2,082	7,383
8	Feb		385,833	4,265	1,770	6,035	15.6	36,840	1,950	1,799	3,749	101.8	282	22	2,125	2,147	7,613
9	Mar		386,136	3,628	1,485	5,113	13.2	36,829	1,592	1,463	3,055	83.0	282	21	2,058	2,079	7,372
10	Apr		385,140	2,435	1,009	3,444	8.9	36,759	1,000	1,153	2,153	58.6	282	20	1,931	1,951	6,918
11	May		383,479	1,114	492	1,606	4.2	36,549	372	750	1,122	30.7	282	18	1,824	1,842	6,532
12	Jun	2016	381,552	608	254	862	2.3	36,385	208	570	778	21.4	282	17	1,807	1,824	6,468
13																	
14	Total or Average		382,192	22,802	9,600	32,402	84.32	36,525	9,250	12,253	21,503	586.46	282	229	23,014	23,243	82,421.99
15																	
16	Heating Season			16,785	7,058	23,843	62		7,193	7,608	14,801	403		105	10,057	10,162	36,035
17	(November-March)																
18	Non-Heating Season			6,017	2,542	8,559	22		2,057	4,645	6,702	184		124	12,957	13,081	46,387
19	(April-October)																
20	Daily Average = Total/365			62.47	26.30	88.77			25.34	33.57	58.91			0.63	63.05	63.68	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended June 30, 2017

Line No.	Period	Residential					Commercial					Industrial					
		Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-			
		Customers	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put			
		MDth	MDth	MDth		Dth/Cust	MDth	MDth	MDth		Dth/Cust	MDth	MDth	MDth	Dth/Cust		
1	Jul	2016	380,270	389	159	548	1.4	36,228	135	455	590	16.3	282	16	1,799	1,815	6,436
2	Aug		379,788	381	150	531	1.4	36,200	65	507	572	15.8	282	17	1,852	1,869	6,628
3	Sep		380,126	391	162	553	1.5	36,167	74	523	597	16.5	282	17	1,856	1,873	6,642
4	Oct		381,422	688	314	1,002	2.6	36,233	217	684	901	24.9	282	19	1,896	1,915	6,791
5	Nov		383,414	1,605	702	2,307	6.0	36,280	580	1,032	1,612	44.4	282	20	1,883	1,903	6,748
6	Dec		385,841	2,896	1,256	4,152	10.8	36,543	1,164	1,485	2,649	72.5	282	21	1,922	1,943	6,890
7	Jan	2017	387,187	4,342	1,830	6,172	15.9	36,772	1,942	1,826	3,768	102.5	282	21	2,061	2,082	7,383
8	Feb		387,812	4,240	1,764	6,004	15.5	36,769	1,963	1,795	3,758	102.2	282	22	2,125	2,147	7,613
9	Mar		388,117	3,607	1,480	5,087	13.1	36,759	1,601	1,461	3,062	83.3	282	21	2,056	2,077	7,365
10	Apr		387,121	2,421	1,005	3,426	8.8	36,689	1,007	1,150	2,157	58.8	282	20	1,929	1,949	6,911
11	May		385,461	1,107	490	1,597	4.1	36,479	376	748	1,124	30.8	282	18	1,822	1,840	6,525
12	Jun	2017	383,536	605	253	858	2.2	36,316	210	569	779	21.5	282	17	1,805	1,822	6,461
13																	
14	Total or Average		384,175	22,672	9,565	32,237	83.46	36,453	9,334	12,235	21,569	589.41	282	229	23,006	23,235	82,393.62
15																	
16	Heating Season			16,690	7,032	23,722	61		7,250	7,599	14,849	405		105	10,047	10,152	36,000
17	(November-March)																
18	Non-Heating Season			5,982	2,533	8,515	22		2,084	4,636	6,720	185		124	12,959	13,083	46,394
19	(April-October)																
20	Daily Average = Total/365			62.12	26.21	88.32			25.57	33.52	59.09			0.63	63.03	63.66	

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

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

Response: See Page 2 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

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

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

Response: See Pages 2 and 3 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended May 31, 2012
Dth

Description	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Total
Requirements													
Residential	627,683	419,030	368,874	384,592	694,273	1,730,189	2,634,072	3,861,229	3,641,973	3,155,987	1,545,294	1,165,843	20,229,039
Commercial	230,870	223,629	210,823	244,085	303,092	712,432	1,068,165	1,535,570	1,465,620	1,259,495	625,783	416,943	8,296,507
Industrial	16,821	7,164	16,694	11,281	14,970	17,888	20,898	24,290	36,102	25,512	16,695	16,027	224,342
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	(157,505)	(8,609)	(43,252)	134,426	910,382	445,031	848,622	394,072	(369,000)	(1,490,000)	(75,000)	(734,000)	(144,833)
Other	0	0	0	0	0	0	0	0	20	25	(22)	28	51
Total Retail	717,869	641,214	553,139	774,384	1,922,717	2,905,540	4,571,757	5,815,161	4,774,715	2,951,019	2,112,750	864,841	28,605,106
Other Company Use	1,598	1,030	2,073	3,462	3,607	6,088	8,809	9,099	11,331	10,080	8,118	5,900	71,195
Free Municipal and Other	24	200	(496)	177	105	(1,377)	919	60	(273)	(658)	958	150	(211)
Gas Lost from Storage - Current	69	69	69	69	69	69	69	69	69	69	69	69	828
Non-Traditional Sales - Mcf	922,747	1,827,226	1,923,373	549,043	437,600	417,000	392,962	534,684	398,935	317,866	825,395	2,100,687	10,647,518
Total Miscellaneous Deliveries	924,438	1,828,525	1,925,019	552,751	441,381	421,780	402,759	543,912	410,062	327,357	834,540	2,106,806	10,719,330
Unaccounted for - Losses in Black	(441,332)	(196,379)	20,028	82,293	446,282	645,144	977,343	1,532,833	(709,185)	(1,201,582)	(1,519,961)	110,921	(253,595)
Total Requirements	1,200,975	2,273,360	2,498,186	1,409,428	2,810,380	3,972,464	5,951,859	7,891,906	4,475,592	2,076,794	1,427,329	3,082,568	39,070,841
Supply													
Field Line Purchases	14,895	11,515	12,804	13,762	13,364	17,605	20,713	15,149	16,259	16,164	15,880	20,621	188,731
Transmission Line Purchases	3,863,586	4,422,758	5,035,330	1,572,985	2,791,761	1,486,355	3,244,101	3,278,216	595,729	504,811	1,255,070	2,209,424	30,260,126
City Gate Purchases	235,138	240,015	309,510	426,753	375,487	487,531	607,658	641,565	699,540	558,488	491,095	264,046	5,336,826
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	1,283,107	1,282,676	975,977	2,093,261	889,922	844,882	(982,540)	(1,449,075)	(2,398,843)	(845,100)	719,210	2,291,638	4,705,115
Total Purchases	5,396,726	5,956,964	6,333,621	4,106,761	4,070,534	2,836,373	2,889,932	2,485,855	(1,087,315)	234,363	2,481,255	4,785,729	40,490,798
Storage	(4,195,820)	(3,683,673)	(3,835,504)	(2,697,402)	(1,260,223)	1,136,022	3,061,858	5,405,982	5,562,838	1,842,362	(1,053,995)	(1,703,230)	(1,420,785)
Shrinkage	69	69	69	69	69	69	69	69	69	69	69	69	828
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	1,200,975	2,273,360	2,498,186	1,409,428	2,810,380	3,972,464	5,951,859	7,891,906	4,475,592	2,076,794	1,427,329	3,082,568	39,070,841

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended May 31, 2011
Dth

Description	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Total
Requirements													
Residential	654,246	505,820	408,675	437,178	788,412	1,958,785	4,060,301	5,985,928	5,494,438	4,067,953	3,065,922	1,327,711	28,755,369
Commercial	264,106	208,431	226,205	182,960	361,762	695,236	1,466,107	2,182,223	2,077,959	1,518,055	1,102,128	525,905	10,811,077
Industrial	15,631	8,630	18,727	9,055	20,172	26,054	36,641	45,786	39,458	33,163	31,536	5,748	290,601
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	(213,076)	1,085	9,684	110,787	937,686	1,289,377	1,554,620	37,491	(1,277,441)	(252,860)	(1,722,121)	(578,870)	(103,638)
Total Retail	720,907	723,966	663,291	739,980	2,108,032	3,969,452	7,117,669	8,251,428	6,334,414	5,366,311	2,477,465	1,280,494	39,753,409
Other Company Use	1,622	1,275	1,006	931	1,016	2,414	3,734	6,662	7,492	6,338	4,942	3,389	40,821
Free Municipal and Other	95	89	412	248	372	(455)	568	224	(101)	450	1,045	(119)	2,828
Gas Lost from Storage - Current	69	69	69	69	69	69	69	69	69	69	69	69	828
Non-Traditional Sales - Mcf	2,569,574	1,267,657	1,197,588	505,344	835,719	740,254	1,658,376	1,177,365	255,542	760,539	1,611,484	1,518,085	14,097,527
Total Miscellaneous Deliveries	2,571,360	1,269,090	1,199,075	506,592	837,176	742,282	1,662,747	1,184,320	263,002	767,396	1,617,540	1,521,424	14,142,004
Unaccounted for - Losses in Black	(50,397)	(318,619)	(41,894)	(77,025)	11,141	786,648	2,310,758	847,214	(1,288,284)	(343,710)	(1,174,330)	(1,457,226)	(795,724)
Total Requirements	3,241,870	1,674,437	1,820,472	1,169,547	2,956,349	5,498,382	11,091,174	10,282,962	5,309,132	5,789,997	2,920,675	1,344,692	53,099,689
Supply													
Field Line Purchases	16,325	14,090	14,960	13,170	14,606	20,607	17,646	11,692	13,997	14,001	14,001	17,704	182,799
Transmission Line Purchases	4,594,747	4,720,209	4,287,775	3,119,055	3,135,551	1,201,835	5,837,884	4,998,891	3,814,001	1,040,849	5,027,450	4,916,328	46,694,575
City Gate Purchases	234,733	238,924	243,508	237,179	360,929	504,715	684,966	695,814	589,513	565,334	442,150	301,513	5,099,278
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	800,957	182,928	1,095,888	1,459,266	694,614	844,714	(1,263,966)	(1,771,300)	(2,267,778)	(849,719)	(358,359)	637,216	(795,539)
Total Purchases	5,646,762	5,156,151	5,642,131	4,828,670	4,205,700	2,571,871	5,276,530	3,935,097	2,149,733	770,465	5,125,242	5,872,761	51,181,113
Storage	(2,404,961)	(3,481,783)	(3,821,728)	(3,659,192)	(1,249,420)	2,926,442	5,814,575	6,347,796	3,159,330	5,019,463	(2,204,636)	(4,528,138)	1,917,748
Shrinkage	69	69	69	69	69	69	69	69	69	69	69	69	828
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	3,241,870	1,674,437	1,820,472	1,169,547	2,956,349	5,498,382	11,091,174	10,282,962	5,309,132	5,789,997	2,920,675	1,344,692	53,099,689

COLUMBIA GAS OF PENNSYLVANIA, INC.WEATHER NORMALIZATION ADJUSTMENT

Response: Residential and Commercial volumes have been normalized using the calculations provided in the following table.

Residential Normalization Routine											
			Normal ≈	1992	2011	20		year average			
			Actual			Dth/Cus	TS		HDD	HDD	Normal
			Dth	Actual	NTS	Actual	Normal	Normal	Actual	Normal	Dth
Customers											
2012	Jan	378,774	5,521,359	14.58	1.53	13.05	14.46	15.99	986	1,093	6,057,571
2012	Feb	379,311	5,240,388	13.82	1.37	12.45	14.49	15.86	902	1,050	6,015,185
2012	Mar	379,313	4,535,673	11.96	1.36	10.60	13.74	15.10	671	870	5,727,852
2012	Apr	378,236	2,247,246	5.94	1.41	4.54	6.81	8.21	393	590	3,107,125
2012	May	376,677	1,698,704	4.51	1.38	3.13	3.31	4.70	268	284	1,768,993
2011	Jun	374,697	775,683	2.07	1.43	0.64	0.96	2.39	53	105	895,958
2011	Jul	373,990	581,701	1.56	1.56	0.00	0.00	1.56	7	12	581,701
2011	Aug	373,121	505,575	1.35	1.35	0.00	0.00	1.35	1	4	505,575
2011	Sep	373,017	533,086	1.43	1.43	0.00	0.00	1.43	30	21	533,086
2011	Oct	374,117	972,715	2.60	1.38	1.22	1.22	2.59	176	175	970,111
2011	Nov	375,293	2,428,816	6.47	1.37	5.10	4.97	6.34	467	455	2,379,604
2011	Dec	377,528	3,691,102	9.78	1.50	8.28	9.60	11.10	705	818	4,191,903
			28,732,047	76.06	17.06	59.00	69.57	86.63	4,659	5,477	32,734,664
Commercial Normalization Routine											
			Normal ≈	1992	2011	20		year average			
			Actual			Dth/Cus	TS		HDD	HDD	Normal
			Dth	Actual	NTS	Actual	Normal	Normal	Actual	Normal	Dth
Customers											
2012	Jan	37,257	3,261,456	87.54	16.94	70.59	78.26	95.20	986	1,093	3,546,878
2012	Feb	37,286	3,124,108	83.79	15.12	68.67	79.94	95.06	902	1,050	3,544,233
2012	Mar	37,259	2,561,968	68.76	15.04	53.72	69.65	84.69	671	870	3,155,554
2012	Apr	37,144	1,576,329	42.44	15.55	26.88	40.36	55.91	393	590	2,076,880
2012	May	37,051	1,215,707	32.81	15.31	17.50	18.55	33.86	268	284	1,254,418
2011	Jun	38,010	634,283	16.69	15.80	0.89	1.33	17.13	53	105	651,171
2011	Jul	36,952	555,091	15.02	15.02	0.00	0.00	15.02	7	12	555,091
2011	Aug	36,910	597,024	16.18	16.18	0.00	0.00	16.18	1	4	597,024
2011	Sep	36,838	598,030	16.23	16.23	0.00	0.00	16.23	30	21	598,030
2011	Oct	36,887	883,968	23.96	15.21	8.75	8.70	23.91	176	175	882,134
2011	Nov	37,798	1,639,290	43.37	15.14	28.23	27.50	42.64	467	455	1,611,872
2011	Dec	37,156	2,291,390	61.67	16.60	45.07	52.29	68.89	705	818	2,559,782
			18,938,645	508.46	188.16	320.30	376.58	564.73	4,659	5,477	21,033,068

Exhibit No. 10
Schedule No. 9
Page 1
Witness: A. L. Efland

COLUMBIA GAS OF PENNSYLVANIA, INC.
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT
TWELVE MONTHS ENDED SEPTEMBER 30, 2010
53.62

Response: Please see Exhibit 3, Schedule 5.

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

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

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

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

Response: See Statement No. 9

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Witness: Thomas C. Heckathorn

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

5. Submit a schedule showing the sources of gas supply associated with annualized MCF sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended May 31, 2012 (Historic Test Year):

	(MMCF)
Interstate Pipeline Purchases	27,729
City Gate Purchases	201
Local Production	175
Storage	
Withdrawal	21,578
Injection	<u>(22,411)</u>
Net	(1,833)
All Sources	26,272

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. BALANCE SHEET AND OPERATING STATEMENT

E. GAS UTILITIES

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

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

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in July 2011, October 2011, January 2012, and April 2012.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended May 31, 2011, the revenues exceeded the cost of purchased gas collected in tariff rates by \$35,511,160.

(ii) During the twelve month period ended May 31, 2012, the cost of purchased gas exceeded revenues collected in tariff rates by (\$10,293,199).
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending May 31, 2012.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended May 31, 2012 totaled \$181,578,736.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No.3, Schedule No.1, Page 10.

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

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

Response:

<u>Period</u>	<u>Excess of Fuel Costs</u>
	\$
	1_/
Apr-11	14,056,270
May-11	(3,135,745)
Jun-11	(3,932,782)
Jul-11	(4,295,576)
Aug-11	(5,570,097)
Sep-11	(6,591,028)
Oct-11	(12,067,602)
Nov-11	(4,520,952)
Dec-11	(3,119,685)
Jan-12	(1,706,934)
Feb-12	7,616,659
Mar-12	13,524,907
Apr-12	1,677,312
May-12	1,882,597

1_/ Please refer to Exhibit No. 1-E, Schedule No. 4, Sheet 1a and 1b of Columbia's January 1, 2012 and July 1, 2012 quarterly PGC filings.

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

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

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31).

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

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

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

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 65.

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

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 65.
These pages are Exhibit 1-D from Columbia's 2012 1307(f) filing at
Docket No. R-2012-2293303

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

Response: Please see Exhibit No. 12, Schedule No.4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED MAY 31, 2011

Line No.	Account No.	Description	Volumes (1) Dth	Costs (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	182,799	702,298
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	34,624,913	173,755,862
4		Transportation. Affiliates	(967,317)	32,252,091
5		Transportation. Non-Affiliates	(414,316)	11,020,628
6		Storage - Affiliates	(654,727)	17,675,122
7		Storage - Non-Affiliates	(68,533)	397,806
8		Off System Sales - Purchases	14,174,555	62,458,783
9		Off System Sales - Transportation	0	98,175
10		Total Transmission line Purchases	46,694,575	297,658,467
11	804	<u>Natural Gas City Gate Purchases</u>	5,099,278	22,545,477
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	0	(3,308,803)
14	807	<u>Broker Fees</u>	0	134,905
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	28,004,891	109,347,429
17		Gas Delivered to Underground Storage	(26,087,143)	(142,353,891)
18		Total Gas Stored (Net)	1,917,748	(33,006,462)
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	0	6,500
23		<u>Gas Lost From Storage</u>	828	0
24		TOTAL GAS PURCHASED	53,895,228	284,732,382

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED MAY 31, 2012

Line No.	Account No.	Description	Volumes (1) Dth	Costs (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	188,731	629,546
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	21,474,916	98,639,446
4		Transportation- Affiliates	(715,649)	32,177,730
5		Transportation- Non-Affiliates	(175,446)	11,546,064
6		Storage - Affiliates	(513,892)	17,548,541
7		Storage - Non-Affiliates	(67,270)	400,623
8		Off System Sales - Purchases	10,257,467	36,371,886
9		Off System Sales - Transportation	0	89,553
10		Total Transmission line Purchases	30,260,126	196,773,843
11	804	<u>Natural Gas City Gate Purchases</u>	5,336,824	18,341,817
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	4,705,116	7,680,339
14	807	<u>Broker Fees</u>	828	146,212
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	23,304,197	98,543,778
17		Gas Delivered to Underground Storage	(24,724,981)	(100,611,817)
18		Total Gas Stored (Net)	(1,420,784)	(2,068,039)
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	59,313
22		Total Exchange Fees	0	59,313
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	39,070,841	221,563,031

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

EXHIBIT 1-D
SCHEDULE 1
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2)	Non-Local Purchases (Schedule 3)	Local Purchases (Schedule 4)	Gas Stored Underground (Schedule 5)	Transportation & Gathering (Schedule 6)	Propane Charges (Schedule 7)	Total Schedules
	\$	\$	\$	\$	\$	\$	\$
	(1)	(2)	(3)	(4)	(5)	(6)	(7=1+2+3+4+5+6)
February, 2011	2,742,999	20,493,070	72,858	15,871,731	4,418,542	0	43,599,201
March	2,344,191	4,579,057	57,689	(15,362,656)	4,325,444	0	(4,056,274)
April	2,019,378	23,194,116	60,575	(9,852,215)	2,869,785	0	18,291,639
May	1,419,556	22,567,922	58,275	(19,830,138)	2,933,455	0	7,149,069
June	1,092,594	17,953,289	66,723	(18,477,503)	3,073,987	0	3,709,089
July	1,134,851	20,523,597	50,307	(16,229,891)	2,941,755	0	8,420,619
August	1,413,821	22,200,480	52,831	(16,507,496)	2,987,869	0	10,147,504
September	1,750,986	6,591,203	58,152	(10,318,560)	2,927,816	0	1,009,597
October	1,502,459	11,608,522	54,764	(3,869,260)	4,296,963	0	13,593,448
November	1,819,300	9,969,097	57,567	4,790,668	4,281,451	0	20,918,084
December	913,707	17,793,830	71,655	14,355,333	4,607,888	0	37,742,413
January, 2012	3,443,650	15,407,750	46,377	24,391,237	4,382,926	0	47,671,940
Total	21,597,493	192,881,932	707,773	(51,038,752)	44,047,883	0	208,196,329

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2) Demand \$	City Gate Purchases (Schedule 2) Commodity \$	Non-Local Purchases (Schedule 3) Demand \$	Non-Local Purchases (Schedule 3) Commodity \$	Local Purchases (Schedule 4) Demand \$	Local Purchases (Schedule 4) Commodity \$	Gas Stored Underground (Schedule 5) Demand \$	Gas Stored Underground (Schedule 5) Commodity \$	Transportation & Gathering (Schedule 6) Demand \$	Transportation & Gathering (Schedule 6) Commodity \$	Propane Costs (Schedule 7) Demand \$	Propane Costs (Schedule 7) Commodity \$	Total Demand \$	Total Commodity \$	Total Schedules \$
February, 2011	0	2,742,999	0	20,493,070	0	72,858	1,450,607	14,421,126	4,191,476	227,086	0	0	5,642,083	37,957,118	43,599,201
March	0	2,344,191	0	4,579,057	0	57,689	1,450,607	(15,813,263)	4,168,046	157,398	0	0	5,618,653	(9,674,827)	(4,056,274)
April	0	2,019,378	0	23,194,116	0	60,575	1,450,607	(11,302,822)	2,712,244	157,541	0	0	4,162,851	14,128,788	18,291,639
May	0	1,419,556	0	22,567,922	0	58,275	1,450,607	(21,280,745)	2,762,008	181,447	0	0	4,202,615	2,948,465	7,148,069
June	0	1,092,594	0	17,953,289	0	66,723	1,450,607	(19,928,110)	2,623,778	150,209	0	0	4,374,394	(665,296)	3,709,089
July	0	1,134,851	0	20,523,597	0	50,307	1,450,607	(17,680,498)	2,798,563	143,192	0	0	4,249,170	4,171,448	8,420,619
August	0	1,413,821	0	22,200,480	0	52,831	1,450,607	(17,958,103)	2,821,215	166,654	0	0	4,271,821	6,675,683	10,147,504
September	0	1,750,886	0	8,591,203	0	56,152	1,450,607	(11,769,167)	2,819,528	108,288	0	0	4,270,135	(3,260,538)	1,009,597
October	0	1,602,459	0	11,608,522	0	54,764	1,450,607	(5,319,867)	4,162,002	134,961	0	0	5,612,609	7,980,839	13,593,448
November	0	1,619,300	0	9,989,087	0	57,567	1,450,513	3,340,166	4,142,095	139,356	0	0	5,692,809	15,325,476	20,918,084
December	0	913,707	0	17,793,830	0	71,655	1,450,513	12,904,820	4,190,130	417,759	0	0	5,640,643	32,101,771	37,742,413
January, 2012	0	3,443,650	0	15,407,750	0	48,377	1,450,513	22,940,724	4,186,971	195,058	0	0	5,637,484	42,034,457	47,671,940
Total	0	21,597,493	0	192,681,832	0	707,773	17,407,001	(68,445,753)	41,868,056	2,179,827	0	0	59,275,058	148,921,273	208,186,329

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2) Mcf	Non-Local Purchases (Schedule 3) Mcf	Local Purchases (Schedule 4) Mcf	Gas Stored Underground (Schedule 5) Mcf	Transportation & Shrinkage (Schedule 6) Mcf	Propane Purchases (Schedule 7) 1_/ Mcf	Total Mcf
February, 2011	547,317	3,816,771	12,992	2,792,226	(134,828)	0	7,034,478
March	523,166	1,093,068	12,957	4,559,501	(44,290)	0	6,144,402
April	409,506	4,883,689	12,967	(2,159,672)	(109,567)	0	3,036,923
May	278,661	4,686,623	16,362	(4,199,689)	(128,189)	0	653,768
June	217,962	3,702,032	13,807	(3,904,116)	(105,869)	0	(76,184)
July	223,020	4,220,754	10,700	(3,436,116)	(97,871)	0	920,487
August	286,238	4,776,788	11,842	(3,565,265)	(101,925)	0	1,407,678
September	396,836	1,552,282	12,794	(2,529,154)	(68,710)	0	(635,952)
October	350,170	2,691,916	12,469	(1,188,104)	(75,526)	0	1,790,925
November	450,249	1,431,563	16,259	1,032,229	(41,938)	0	2,888,362
December	563,541	3,132,800	19,208	2,811,554	(96,299)	0	6,430,804
January, 2012	593,930	3,182,635	14,025	4,941,688	(84,877)	0	8,647,401
Total	4,840,596	39,170,920	166,382	(4,844,918)	(1,089,889)	0	38,243,091

1_ / Propane volumes are booked in the General Ledger the following month.

EXHIBIT 1-D
SCHEDULE 2
PAGE 1 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF
CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME MCF	DEMAND \$	COMMODITY \$	TOTAL \$
1	FEBRUARY - 2011	547,317	0	2,656,442	2,656,442
2	ADJUSTMENT		0	86,557	86,557
3	MARCH	523,166	0	2,261,128	2,261,128
4	ADJUSTMENT		0	83,063	83,063
5	APRIL	409,506	0	1,971,170	1,971,170
6	ADJUSTMENT		0	48,208	48,208
7	MAY	278,661	0	1,383,769	1,383,769
8	ADJUSTMENT		0	35,787	35,787
9	JUNE	217,962	0	1,064,422	1,064,422
10	ADJUSTMENT		0	28,172	28,172
11	JULY	223,020	0	1,097,742	1,097,742
12	ADJUSTMENT		0	37,109	37,109
13	AUGUST	286,238	0	1,388,641	1,388,641
14	ADJUSTMENT		0	25,180	25,180
15	SEPTEMBER	396,836	0	1,723,769	1,723,769
16	ADJUSTMENT		0	27,217	27,217
17	OCTOBER	350,170	0	1,478,591	1,478,591
18	ADJUSTMENT		0	23,868	23,868
19	NOVEMBER	450,249	0	1,801,715	1,801,715
20	ADJUSTMENT		0	17,585	17,585
21	DECEMBER	563,541	0	899,556	899,556
22	ADJUSTMENT		0	14,151	14,151
23	JANUARY - 2012	593,930	0	2,114,003	2,114,003
24	ADJUSTMENT	0	0	1,329,648	1,329,648
25	TOTAL	<u>4,840,596</u>	<u>0</u>	<u>21,597,493</u>	<u>21,597,493</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 2 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM BP ENERGY

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	0	0.0000	0
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	0	0.0000	0
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	0	0.0000	0
8	ADJUSTMENT TO ACTUAL	0		0
9	JUNE	0	0.0000	0
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	0	0.0000	0
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	0	0.0000	0
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	83,689	4.2308	354,075
16	ADJUSTMENT TO ACTUAL	0		0
17	OCTOBER	0	0.0000	0
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	0	0.0000	0
20	ADJUSTMENT TO ACTUAL	0		0
21	DECEMBER	0	0.0000	0
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2012	0	0.0000	0
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>83,689</u>		<u>354,075</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 3 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM DOMINION

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	0	0.0000	0
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	39,359	4.8598	191,275
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	0	0.0000	0
8	ADJUSTMENT TO ACTUAL	0		4,490
9	JUNE	0	0.0000	0
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	0	0.0000	0
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	0	0.0000	0
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	0	0.0000	0
16	ADJUSTMENT TO ACTUAL	0		0
17	OCTOBER	0	0.0000	0
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	0	0.0000	0
20	ADJUSTMENT TO ACTUAL	0		0
21	DECEMBER	0	0.0000	0
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2012	0	0.0000	0
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>39,359</u>		<u>195,765</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 4 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM NEXTERA

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	539,855	4.8362	2,610,845
2	ADJUSTMENT TO ACTUAL	0		86,557
3	MARCH	517,198	4.3008	2,224,362
4	ADJUSTMENT TO ACTUAL	0		83,063
5	APRIL	365,979	4.7939	1,754,466
6	ADJUSTMENT TO ACTUAL	0		48,208
7	MAY	276,140	4.9556	1,368,435
8	ADJUSTMENT TO ACTUAL	0		31,297
9	JUNE	216,767	4.8762	1,057,002
10	ADJUSTMENT TO ACTUAL	0		28,172
11	JULY	222,156	4.9182	1,092,618
12	ADJUSTMENT TO ACTUAL	0		37,109
13	AUGUST	221,664	4.9523	1,097,757
14	ADJUSTMENT TO ACTUAL	0		25,180
15	SEPTEMBER	218,571	4.3876	959,004
16	ADJUSTMENT TO ACTUAL	0		27,221
17	OCTOBER	306,894	4.2463	1,303,177
18	ADJUSTMENT TO ACTUAL	0		23,868
19	NOVEMBER	434,500	4.0064	1,740,772
20	ADJUSTMENT TO ACTUAL	0		17,592
21	DECEMBER 1_ /	560,782	1.5813	886,743
22	ADJUSTMENT TO ACTUAL	0		14,151
23	JANUARY - 2012	591,548	3.5538	2,102,261
24	ADJUSTMENT TO ACTUAL	0		1,329,648
25	TOTAL	<u>4,472,054</u>		<u>19,949,510</u>

1_ / Please note that the January 2012 adjustment to actual is relative to the December estimate. Adding the December estimate and January adjustment results in an average purchase price of \$3.9523 which is consistent with other purchases.

EXHIBIT 1-D
SCHEDULE 2
SHEET 5 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM SEQUENT

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	7,462	6.1105	45,596
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	5,968	6.1605	36,766
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	4,168	6.1011	25,429
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	2,521	6.0822	15,333
8	ADJUSTMENT TO ACTUAL	0		0
9	JUNE	1,195	6.2091	7,420
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	864	5.9295	5,123
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	487	6.2185	3,028
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	837	5.8384	4,887
16	ADJUSTMENT TO ACTUAL	0		0
17	OCTOBER	1,590	5.5558	8,834
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	2,078	5.1738	10,751
20	ADJUSTMENT TO ACTUAL	0		0
21	DECEMBER	2,759	4.6443	12,814
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2012	2,382	4.9294	11,742
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>32,311</u>		<u>187,723</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 6 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM GAVILON

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	0	0.0000	0
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	0	0.0000	0
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	0	0.0000	0
8	ADJUSTMENT TO ACTUAL	0		0
9	JUNE	0	0.0000	0
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	0	0.0000	0
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	32,368	4.4206	143,088
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	69,746	4.3053	300,275
16	ADJUSTMENT TO ACTUAL	0		(4)
17	OCTOBER	0	0.0000	0
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	0	0.0000	0
20	ADJUSTMENT TO ACTUAL	0		0
21	DECEMBER	0	0.0000	0
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2012	0	0.0000	0
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>102,114</u>		<u>443,358</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 7 OF 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM SNYDER BROTHERS

LINE NO.	MONTH	VOLUME (1) MCF	RATE (2) \$/MCF	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2011	0	0.0000	0
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	0	0.0000	0
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	0	0.0000	0
8	ADJUSTMENT TO ACTUAL	0		0
9	JUNE	0	0.0000	0
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	0	0.0000	0
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	31,719	4.5641	144,768
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	23,993	4.3983	105,528
16	ADJUSTMENT TO ACTUAL	0		0
17	OCTOBER	41,686	3.9961	166,581
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	13,671	3.6714	50,192
20	ADJUSTMENT TO ACTUAL	0		(7)
21	DECEMBER	0	0.0000	0
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2012	0	0.0000	0
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>111,069</u>		<u>467,062</u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM

LINE NO.	DESCRIPTION	VOLUME (1) Mcf	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY, 2011	3,816,771	0	20,493,070	20,493,070
2	MARCH	1,093,068	0	4,579,057	4,579,057
3	APRIL	4,883,689	0	23,194,116	23,194,116
4	MAY	4,686,623	0	22,567,922	22,567,922
5	JUNE	3,702,032	0	17,953,289	17,953,289
6	JULY	4,220,754	0	20,523,597	20,523,597
7	AUGUST	4,776,788	0	22,200,480	22,200,480
8	SEPTEMBER	1,552,282	0	6,591,203	6,591,203
9	OCTOBER	2,691,916	0	11,608,522	11,608,522
10	NOVEMBER	1,431,563	0	9,969,097	9,969,097
11	DECEMBER	3,132,800	0	17,793,830	17,793,830
12	JANUARY, 2012	3,182,635	0	15,407,750	15,407,750
13	TOTAL	39,170,920	0	192,881,932	192,881,932

EXHIBIT 1-D
SCHEDULE 3
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
FEBRUARY, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Mcf	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
CHEVRON	64,469	0	296,162	296,162
CNX	124,520	0	600,858	600,858
CONOCO	249,559	0	1,158,101	1,158,101
CREDIT	3,342	0	14,166	14,166
DB ENERGY	9,284	0	44,000	44,000
GAZPROM	497,480	0	2,304,232	2,304,232
HESS	2,321	0	9,975	9,975
IGS	1,021	0	4,318	4,318
KEP	18,847	0	91,687	91,687
MAC COOK	22,283	0	121,600	121,600
NEXTERA	40,758	0	197,111	197,111
PACIFIC	372,934	0	1,779,503	1,779,503
SEQUENT	808,772	0	3,846,103	3,846,103
SHELL	292,296	0	1,361,648	1,361,648
TENASKA	514,689	0	3,703,205	3,703,205
TOTAL S.A.	198,587	0	874,159	874,159
UET	10,584	0	51,768	51,768
VITOL	590,568	0	2,844,069	2,844,069
	<u>3,822,314</u>	<u>0</u>	<u>19,302,664</u>	<u>19,302,664</u>
<u>ADJUST TO ACTUAL</u>				
TENN GAS PIPELINE	0	0	(885)	(885)
NEXTERA	0	0	588	588
GAS LOST DUE TO LINE HITS	(259)	0	(1,527)	(1,527)
ICE CHARGES	0	0	483	483
GAS SOLD - RADS 3.11	(13,969)	0	(157,586)	(157,586)
GAS PURCHASES - RADS 3.12	8,509	0	37,279	37,279
PRIOR MONTH BANK PURCH/SALE ADJ	176	0	704	704
HEDGING LOSS	0	0	1,371,350	1,371,350
OFO/OMO CREDIT	0	0	(60,000)	(60,000)
TOTAL ADJUST TO ACTUAL	<u>(5,543)</u>	<u>0</u>	<u>1,190,406</u>	<u>1,190,406</u>
TOTAL SCHEDULE 3	<u>3,816,771</u>	<u>0</u>	<u>20,493,070</u>	<u>20,493,070</u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 3 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MARCH, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Mcf	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	79,215	0	329,108	329,108
CARGILL	4,997	0	20,358	20,358
CHEVRON	85,601	0	342,280	342,280
CITIGROUP	7,866	0	32,930	32,930
COLONIAL	2,406	0	10,257	10,257
CONOCO	80,512	0	344,104	344,104
DB ENERGY	24,060	0	100,890	100,890
DELTA	9,254	0	39,350	39,350
DTE	7,959	0	33,390	33,390
EDF	27,762	0	114,150	114,150
ENBRIDGE	4,720	0	20,936	20,936
ENSERCO	1,851	0	8,500	8,500
GAVILON	87,820	0	367,060	367,060
IBERDROLA	69,590	0	299,723	299,723
JP MORGAN	3,332	0	13,973	13,973
KEP	52,294	0	243,099	243,099
L DREYFUS	40,903	0	171,419	171,419
MAC COOK	159,171	0	649,210	649,210
NEXTERA	123,543	0	531,330	531,330
ONEOK	4,720	0	22,121	22,121
PACIFIC	1,203	0	5,429	5,429
SEQUENT	74,311	0	316,573	316,573
SOUTHWEST	8,051	0	32,712	32,712
TAUBER	10,087	0	43,279	43,279
TENASKA	24,894	0	107,134	107,134
TOTAL S.A.	60,613	0	248,070	248,070
VIRGPOWER	15,639	0	67,104	67,104
VITOL	24,708	0	113,342	113,342
TOTAL ESTIMATE	1,097,082	0	4,627,827	4,627,827
<u>ADJUST TO ACTUAL</u>				
NEXTERA	0	0	4,876	4,876
GAZPROM	0	0	(405)	(405)
TENN GAS PIPELINE	0	0	(4)	(4)
GAS LOST DUE TO LINE HITS	(303)	0	(1,904)	(1,904)
GAS SOLD - RADS 3.11	(9,467)	0	(72,000)	(72,000)
GAS PURCHASES - RADS 3.12	5,756	0	22,093	22,093
CHOICE NON-COMPLIANCE CHARGE	0	0	(1,425)	(1,425)
TOTAL ADJUST TO ACTUAL	(4,014)	0	(48,770)	(48,770)
TOTAL SCHEDULE 3	1,093,068	0	4,579,057	4,579,057

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
APRIL, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
ESTIMATE	Mcf	\$	\$	\$
BP ENERGY	68,816	0	316,074	316,074
CITIGROUP	10,929	0	53,307	53,307
COLONIAL	5,987	0	28,190	28,190
CONOCOPHI	13,708	0	65,620	65,620
CONSTELLAT	9,262	0	41,900	41,900
CREDIT SUI	233,398	0	1,076,280	1,076,280
DB ENERGY	45,070	0	214,160	214,160
EDF	175,514	0	833,733	833,733
EMBRIDGE	14,198	0	66,664	66,664
ENSERCO	4,631	0	21,700	21,700
EQUITABLE RESOURCES MKT	249,051	0	1,134,670	1,134,670
ESERVICES	94,360	0	444,197	444,197
GAVILON	1,223,117	0	5,734,539	5,734,539
HESS	18,803	0	89,640	89,640
IBERDROLA	15,467	0	72,945	72,945
IGS	37,048	0	175,750	175,750
KEP	49,963	0	239,890	239,890
L. DRYFUS	4,631	0	21,475	21,475
MAC COOK	560,804	0	2,531,960	2,531,960
NEXTERA(FP	331,666	0	1,585,268	1,585,268
SEQUENT	167,084	0	791,368	791,368
SNYDER BROTHER	12,132	0	56,679	56,679
SOUTH JERSEY	27,785	0	132,525	132,525
STATOIL	9,262	0	43,150	43,150
TENASKA	288,226	0	1,362,458	1,362,458
TOTAL	703,347	0	3,307,867	3,307,867
UET	5,001	0	23,959	23,959
VIRGPOWER	38,899	0	179,280	179,280
VITOL	485,227	0	2,284,200	2,284,200
TOTAL ESTIMATE	4,903,386	0	22,929,444	22,929,444
<u>ADJUST TO ACTUAL</u>				
NEXTERA(FP	0	0	7,453	7,453
TENN GAS PIPELINE	0	0	(4)	(4)
GAS LOST DUE TO LINE HITS	(130)	0	(736)	(736)
ICE CHARGES	0	0	369	369
GAS SOLD - RADS 3.11	(28,302)	0	(140,253)	(140,253)
GAS PURCHASES - RADS 3.12	8,735	0	33,668	33,668
CHOICE NON-COMPLIANCE CHARGE	0	0	(10,825)	(10,825)
RECLASS CITIZENS ENERGY	0	0	375,000	375,000
TOTAL ADJUST TO ACTUAL	(19,697)	0	264,671	264,671
TOTAL SCHEDULE 3	4,883,689	0	23,194,116	23,194,116

EXHIBIT 1-D
SCHEDULE 3
SHEET 5 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MAY, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Mcf	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BG ENERGY	2,772	0	12,518	12,518
BP ENERGY	161,737	0	785,038	785,038
CARGILL	25,415	0	123,113	123,113
CITIGROUP	644,177	0	3,133,940	3,133,940
CONOCOPHI	66,728	0	307,780	307,780
CONST.	9,518	0	48,246	48,246
DB ENERGY	20,795	0	93,938	93,938
EAGLE	1,100,920	0	5,300,813	5,300,813
ENBRIDGE	4,621	0	23,350	23,350
ENERGY COR	11,830	0	58,970	58,970
ENSERCO	4,821	0	23,850	23,850
ESERVICES	462	0	2,074	2,074
GAVILON	573,013	0	2,658,250	2,658,250
GAZPROM	462	0	2,020	2,020
HESS	7,671	0	38,040	38,040
IGS	38,354	0	181,593	181,593
JP MORGAN	924	0	4,205	4,205
KEP	66,102	0	318,870	318,870
L DRYFUS	286,968	0	1,396,320	1,396,320
MAC COOK	5,822	0	26,138	26,138
NEXTERA(FP	452,858	0	2,222,454	2,222,454
PACIFIC SU	31,423	0	144,543	144,543
SEQUENT	19,040	0	94,629	94,629
SOUTH JERSEY	36,229	0	176,440	176,440
SOUTHWEST	555	0	2,874	2,874
SPARK	574,120	0	2,757,275	2,757,275
STATOIL	41,590	0	202,375	202,375
TENASKA	54,159	0	273,694	273,694
UET	8,228	0	39,257	39,257
VITOL	369,685	0	1,800,000	1,800,000
VPEM	77,171	0	374,653	374,653
TOTAL ESTIMATE	4,697,970	0	22,627,255	22,627,255
<u>ADJUST TO ACTUAL</u>				
NEXTERA(FP	0	0	12,052	12,052
TENN GAS PIPELINE	0	0	415	415
GAS LOST DUE TO LINE HITS	(190)	0	(1,028)	(1,028)
ICE CHARGES	0	0	748	748
GAS SOLD - RADS 3.11	(13,575)	0	(67,700)	(67,700)
GAS PURCHASES - RADS 3.12	2,418	0	11,229	11,229
OFO/OMO CREDIT	0	0	(15,000)	(15,000)
CHOICE NON-COMPLIANCE CHARGE	0	0	(50)	(50)
TOTAL ADJUST TO ACTUAL	(11,347)	0	(59,333)	(59,333)
TOTAL SCHEDULE 3	4,686,623	0	22,567,922	22,567,922

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JUNE, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
<u>ESTIMATE</u>	Mcf	\$	\$	\$
BP ENERGY	91,678	0	452,896	452,896
CITIGROUP	205,368	0	978,144	978,144
COLONIAL ENERGY INC	2,132	0	10,218	10,218
CONOCOPHI	166,852	0	774,180	774,180
CONSTELLATION	14,461	0	72,484	72,484
CREDIT SUI	695,217	0	3,341,250	3,341,250
DB ENERGY	10,845	0	55,341	55,341
DELTA	2,781	0	13,350	13,350
DOMINIONFS	9,270	0	45,175	45,175
DTE	6,025	0	29,447	29,447
EAGLE	127,456	0	660,823	660,823
ENBRIDGE	4,635	0	22,450	22,450
EQUITABLE RESOURCES MKT	33,742	0	174,328	174,328
ESERVICES	4,727	0	23,469	23,469
GAZPROM	31,239	0	158,910	158,910
HESS	4,635	0	21,650	21,650
IGS	16,222	0	78,050	78,050
KEP	11,494	0	58,413	58,413
NEXTERA(FP	545,231	0	2,686,585	2,686,585
ONEOK	556,174	0	2,556,000	2,556,000
PACIFIC SU	18,540	0	93,200	93,200
SEQUENT	20,856	0	102,275	102,275
SNYDER BROS	649	0	3,332	3,332
SOCIETE	380,795	0	1,908,863	1,908,863
SOUTH JERS	25,769	0	124,232	124,232
STATOIL	491,478	0	2,409,996	2,409,996
TENASKA	18,540	0	92,700	92,700
TOTAL	78,793	0	381,275	381,275
UET	2,966	0	14,740	14,740
VITOL	129,774	0	624,400	624,400
VPEM	9,270	0	47,600	47,600
TOTAL ESTIMATE	3,717,614	0	18,015,774	18,015,774
<u>ADJUST TO ACTUAL</u>				
NEXTERA(FP	0	0	18,574	18,574
TOTAL	0	0	(9,474)	(9,474)
GAS LOST DUE TO LINE HITS	(220)	0	(1,148)	(1,148)
ICE CHARGES	0	0	630	630
GAS SOLD - RADS 3.11	(7,228)	0	(36,906)	(36,906)
GAS PURCHASES - RADS 3.12	662	0	2,836	2,836
PRIOR MONTH BANK PURCH/SALE ADJ	(8,796)	0	(34,823)	(34,823)
CHOICE NON-COMPLIANCE CHARGE	0	0	(2,175)	(2,175)
TOTAL ADJUST TO ACTUAL	(15,582)	0	(62,485)	(62,485)
TOTAL SCHEDULE 3	3,702,032	0	17,953,289	17,953,289

EXHIBIT 1-D
SCHEDULE 3
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JULY, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
<u>ESTIMATE</u>	Mcf	\$	\$	\$
BG ENERGY	9,385	0	45,013	45,013
BP ENERGY	429,660	0	2,075,591	2,075,591
CAPITAL	9,292	0	46,050	46,050
CITIGROUP	664,184	0	3,276,470	3,276,470
CONOCOPHI	432,075	0	2,012,753	2,012,753
CONST.	9,292	0	45,064	45,064
DB ENERGY	562,164	0	2,710,460	2,710,460
DELTA	12,173	0	59,087	59,087
DTE	27,876	0	138,900	138,900
EAGLE	51,014	0	246,980	246,980
ENERGY COR	3,531	0	17,100	17,100
ESERVICES	1,673	0	8,100	8,100
EQUITABLE RESOURCES MKT	3,717	0	18,410	18,410
IGS	46,460	0	237,350	237,350
JP MORGAN	13,938	0	67,875	67,875
KEP	12,124	0	59,418	59,418
MAC COOK	20,442	0	95,960	95,960
NEXTERA(FP	835,436	0	4,146,917	4,146,917
SEQUENT	59,748	0	292,016	292,016
SNYDER BROS	2,788	0	12,870	12,870
SOCIETE	336,786	0	1,629,720	1,629,720
SPARK	290,561	0	1,401,336	1,401,336
STATOIL	38,283	0	178,524	178,524
TENASKA	35,774	0	173,110	173,110
UET	1,487	0	7,216	7,216
VITOL	297,343	0	1,434,200	1,434,200
WASH GAS	9,292	0	46,313	46,313
TOTAL ESTIMATE	4,216,498	0	20,482,801	20,482,801
<u>ADJUST TO ACTUAL</u>				
NEXTERA(FP	0	0	23,583	23,583
STATOIL	0	0	(568)	(568)
GAS LOST DUE TO LINE HITS	(126)	0	(635)	(635)
ICE CHARGES	0	0	530	530
GAS SOLD - RADS 3.11	(1,013)	0	(5,668)	(5,668)
GAS PURCHASES - RADS 3.12	5,395	0	23,554	23,554
TOTAL ADJUST TO ACTUAL	4,256	0	40,796	40,796
TOTAL SCHEDULE 3	4,220,754	0	20,523,597	20,523,597

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
AUGUST, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
ESTIMATE	Mcf	\$	\$	\$
BP ENERGY	670,488	0	3,185,900	3,185,900
BG ENERGY	43,189	0	184,732	184,732
CENTERPOI	8,508	0	38,456	38,456
CITIGROUP	594,899	0	2,744,838	2,744,838
COLONIAL ENERGY INC	2,074	0	9,216	9,216
CONOCO	13,965	0	59,395	59,395
CONSTELLAT	22,196	0	98,350	98,350
CREDIT SUISSE	43,096	0	194,575	194,575
DELTA	11,653	0	50,700	50,700
DOMINIONFS	36,992	0	161,250	161,250
DTE ENERGY	9,895	0	45,486	45,486
EDF EAGLE	20,716	0	94,674	94,674
ENERGY COR	72,412	0	314,961	314,961
ENTERPRISE	7,028	0	29,944	29,944
ESERVICES	14,982	0	66,241	66,241
EQUITABLE	9,248	0	39,750	39,750
GAVILON	346,321	0	1,595,548	1,595,548
GAZPROM	7,399	0	32,000	32,000
HESS	4,346	0	18,805	18,805
IGS	48,830	0	223,148	223,148
J ARON	134,191	0	600,589	600,589
JP MORGAN	19,456	0	86,836	86,836
KEP	33,386	0	144,845	144,845
MAC COOK	295,015	0	1,417,515	1,417,515
NEXTERA(FP	566,372	0	2,739,222	2,739,222
SEQUENT	32,830	0	141,910	141,910
SNYDER BROS	11,556	0	50,770	50,770
SOUTH JERSEY	9,248	0	40,500	40,500
SOCIETE	119,947	0	552,479	552,479
STATOIL	220,201	0	968,461	968,461
TENASKA	36,900	0	159,242	159,242
TOTAL	398,130	0	1,873,843	1,873,843
UET	924	0	4,091	4,091
VPEM	105,983	0	473,778	473,778
VITOL	677,557	0	3,210,015	3,210,015
WASH GAS LIGHT	28,948	0	125,890	125,890
TOTAL ESTIMATE	4,678,879	0	21,777,953	21,777,953
ADJUST TO ACTUAL				
CITIGROUP	0	0	(4)	(4)
NEXTERA(FP	0	0	21,110	21,110
GAS LOST DUE TO LINE HITS	(734)	0	(3,502)	(3,502)
GAS SOLD - RADS 3.11	(118)	0	(636)	(636)
GAS PURCHASES - RADS 3.12	7,075	0	30,998	30,998
PRIOR MONTH BANK PURCH/SALE ADJ	(1,499)	0	(6,545)	(6,545)
OFO/OMO CREDIT	0	0	(30,000)	(30,000)
ANNUAL CASH OUT - PURCHASE	93,185	0	411,106	411,106
TOTAL ADJUST TO ACTUAL	97,909	0	422,526	422,526
TOTAL SCHEDULE 3	4,776,788	0	22,200,480	22,200,480

EXHIBIT 1-D
SCHEDULE 3
SHEET 9 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
SEPTEMBER, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Mcf	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BG ENERGY	15,939	0	65,406	65,406
BP ENERGY	19,528	0	82,105	82,105
CARGILL	4,649	0	18,900	18,900
CHEVRONTE	7,625	0	31,242	31,242
CITIGROUP	188,089	0	808,809	808,809
COLONIAL ENERGY INC	13,576	0	57,178	57,178
CONOCO	24,457	0	105,214	105,214
CONST.	12,461	0	53,918	53,918
DELTA	3,348	0	13,356	13,356
DOM FIELD	9,299	0	39,250	39,250
DTE	11,066	0	47,600	47,600
EAGLE	30,221	0	128,725	128,725
ENBRIDGE	3,440	0	13,968	13,968
ENTERPRISE	7,625	0	32,308	32,308
EQUITABLE	4,649	0	19,775	19,775
ESERVICES	8,184	0	35,053	35,053
GAVILON	336,243	0	1,378,806	1,378,806
GAZPROM	3,813	0	15,744	15,744
HESS	5,486	0	23,512	23,512
HESS	9,057	0	36,647	36,647
IGS	9,298	0	38,875	38,875
JP MORGAN	20,021	0	83,221	83,221
KEP	22,458	0	95,112	95,112
MAC COOK	4,928	0	22,038	22,038
NEXTERA(FP	480,665	0	2,103,540	2,103,540
PACIFIC SU	4,649	0	18,900	18,900
SEQUENT	45,749	0	194,132	194,132
SNYDER BROS	465	0	1,850	1,850
SOCIETE	9,764	0	40,893	40,893
SPARK	64,349	0	271,842	271,842
TENASKA	61,690	0	260,999	260,999
URS	7,718	0	33,511	33,511
VPEM	23,247	0	98,100	98,100
WASH GAS LIGHT	7,253	0	31,083	31,083
WPX	67,414	0	261,575	261,575
TOTAL ESTIMATE	1,548,423	0	6,563,184	6,563,184
<u>ADJUST TO ACTUAL</u>				
NEXTERA(FP	0	0	24,032	24,032
GAVILON	0	0	(740)	(740)
TENN GAS PIPELINE	0	0	411	411
GAS LOST DUE TO LINE HITS	(357)	0	(1,582)	(1,582)
ICE CHARGES	0	0	1,538	1,538
GAS SOLD - RADS 3.11	(2,301)	0	(11,201)	(11,201)
GAS PURCHASES - RADS 3.12	6,843	0	26,117	26,117
PRIOR MONTH BANK PURCH/SALE ADJ	(327)	0	(1,431)	(1,431)
OFO/OMO CREDIT	0	0	(7,500)	(7,500)
CHOICE NON-COMPLIANCE CHARGE	0	0	(1,625)	(1,625)
TOTAL ADJUST TO ACTUAL	3,859	0	28,019	28,019
TOTAL SCHEDULE 3	1,552,282	0	6,591,203	6,591,203

EXHIBIT 1-D
SCHEDULE 3
SHEET 10 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
OCTOBER, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Mcf	\$	\$	\$
ESTIMATE				
BG ENERGY	37,023	0	142,819	142,819
BP ENERGY	119,649	0	462,254	462,254
CAPITAL	13,056	0	51,310	51,310
CARGILL	54,277	0	208,001	208,001
CHEVRONTE	16,961	0	64,480	64,480
CITIGROUP	223,818	0	921,600	921,600
CNX	32,640	0	133,175	133,175
CONOCO	212,721	0	764,034	764,034
CONST.	9,326	0	37,100	37,100
DELTA	43,458	0	168,375	168,375
DOM FIELD	36,183	0	148,340	148,340
DTE ENERGY	36,371	0	141,005	141,005
EAGLE	52,597	0	204,911	204,911
ENERGY COR	7,461	0	30,400	30,400
ENTERPRISE	34,319	0	130,180	130,180
EQUITABLE	8,766	0	35,767	35,767
ESERVICES	10,724	0	42,495	42,495
GAVILON	261,310	0	1,028,003	1,028,003
HESS	118,214	0	459,969	459,969
IGS	62,761	0	242,693	242,693
JP MORGAN	41,967	0	168,013	168,013
KEP	74,606	0	302,400	302,400
LDES	8,579	0	32,292	32,292
MACQUARIE	16,041	0	59,778	59,778
NEXTERA(FP)	452,307	0	1,881,230	1,881,230
NOBLE AMERICA	38,702	0	148,495	148,495
PACIFIC SU	24,061	0	91,748	91,748
PEPCO	1,865	0	7,160	7,160
PPL	1,308	0	5,292	5,292
SEQUENT	40,641	0	156,346	156,346
SOCIETE	263,879	0	1,090,038	1,090,038
SOUTH JERSEY	47,095	0	192,005	192,005
TENASKA	37,304	0	144,550	144,550
TOTAL S.A.	94,470	0	371,584	371,584
UET	2,052	0	7,535	7,535
VIRGPOWER	40,568	0	161,625	161,625
WASH GAS LIGHT	83,092	0	332,395	332,395
WPX	41,961	0	151,525	151,525
TOTAL ESTIMATE	2,722,131	0	10,720,918	10,720,918
ADJUST TO ACTUAL				
NEXTERA(FP)	0	0	16,460	16,460
GAVILON	0	0	149	149
WPX	0	0	(50)	(50)
TENN GAS PIPELINE	0	0	389	389
GAS LOST DUE TO LINE HITS	(208)	0	(912)	(912)
ICE CHARGES	0	0	320	320
GAS SOLD - RADS 3.11	(943)	0	(4,367)	(4,367)
GAS PURCHASES - RADS 3.12	1,370	0	4,888	4,888
PRIOR MONTH BANK PURCH/SALE ADJ	(1,898)	0	(8,203)	(8,203)
HEDGING LOSS	0	0	881,430	881,430
CHOICE NON-COMPLIANCE CHARGE	0	0	(2,500)	(2,500)
2010 ANNUAL CASHOUT - VOLUME ADJ. 1_/	(28,535)	0	0	0
TOTAL ADJUST TO ACTUAL	(30,215)	0	887,604	887,604
TOTAL SCHEDULE 3	2,691,916	0	11,608,522	11,608,522

1_/ In August 2010, the volume recorded for the annual Choice cash-out was 404,002 Mcf. During review in the 2011 1037(f) annual filing, it was determined that the 404,002 recorded was actually the Dth volume. This entry was made to adjust the volume to an Mcf equivalent.

EXHIBIT 1-D
SCHEDULE 3
SHEET 11 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
NOVEMBER, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Mcf	\$	\$	\$
<u>ESTIMATE</u>				
BG ENERGY	60,675	0	207,562	207,562
BP ENERGY	76,746	0	274,446	274,446
CARGILL	14,407	0	52,716	52,716
CITIGROUP	53,565	0	214,345	214,345
COLONIAL ENERGY INC	16,993	0	52,545	52,545
CONOCO	79,055	0	277,822	277,822
CONST.	13,576	0	50,244	50,244
DELTA	14,037	0	53,096	53,096
DTE ENERGY	9,236	0	35,150	35,150
EAGLE	8,128	0	31,811	31,811
ENTERPRISE	22,165	0	75,930	75,930
EQUITABLE	4,340	0	14,100	14,100
ESERVICES	6,188	0	24,397	24,397
GAVILON	81,456	0	286,998	286,998
HESS	9,882	0	38,364	38,364
IBERDROLA	4,618	0	15,950	15,950
IGS	18,470	0	64,450	64,450
JP MORGAN	4,618	0	16,200	16,200
KEP	2,309	0	7,538	7,538
MACQUARIE	12,191	0	44,680	44,680
NEXTERA(FP	185,169	0	741,630	741,630
PACIFIC SU	27,615	0	104,055	104,055
RANGE	46,177	0	132,500	132,500
SAMSON	73,053	0	225,927	225,927
SEQUENT	27,983	0	107,565	107,565
SOCIETE	45,715	0	164,213	164,213
SOUTH JERSEY	8,312	0	32,325	32,325
STATOIL	168,879	0	553,577	553,577
TOTAL S.A.	310,214	0	1,170,386	1,170,386
TWIN EAGLE	2,401	0	7,228	7,228
VIRGPOWER	4,618	0	17,950	17,950
WASH GAS LIGHT	10,159	0	40,173	40,173
TOTAL ESTIMATE	1,420,950	0	5,135,867	5,135,867
<u>ADJUST TO ACTUAL</u>				
NEXTERA	0	0	5,217	5,217
WPX	0	0	250	250
TENN GAS PIPELINE	0	0	43	43
GAS LOST DUE TO LINE HITS	(1,747)	0	(7,591)	(7,591)
ICE CHARGES	0	0	572	572
GAS SOLD - RADS 3.11	(1,978)	0	(8,297)	(8,297)
GAS PURCHASES - RADS 3.12	14,563	0	47,834	47,834
PRIOR MONTH BANK PURCH/SALE ADJ	(225)	0	1,555	1,555
HEDGING LOSS	0	0	4,865,190	4,865,190
OFO/OMO CREDIT	0	0	(67,107)	(67,107)
CHOICE NON-COMPLIANCE CHARGE	0	0	(4,435)	(4,435)
TOTAL ADJUST TO ACTUAL	10,613	0	4,833,230	4,833,230
TOTAL SCHEDULE 3	1,431,563	0	9,969,097	9,969,097

EXHIBIT 1-D
SCHEDULE 3
SHEET 12 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
DECEMBER, 2011

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
ESTIMATE	Mcf	\$	\$	\$
BG ENERGY	7,604	0	26,936	26,936
CHEVRONTE	73,597	0	261,293	261,293
CITIGROUP	184,884	0	657,974	657,974
CNX	287,490	0	1,060,200	1,060,200
CONOCO	73,597	0	261,293	261,293
EAGLE	395,811	0	1,427,938	1,427,938
EQUITABLE	11,129	0	34,500	34,500
FREEPOINT	3,523	0	11,851	11,851
GAZPROM	582,051	0	2,104,800	2,104,800
IBERDROLA	4,173	0	13,883	13,883
IGS	835	0	2,781	2,781
J ARON	37,560	0	126,368	126,368
KEP	15,024	0	50,718	50,718
NEXTERA(FP	81,331	0	312,212	312,212
PPL	4,637	0	14,900	14,900
SEQUENT	543,950	0	1,974,599	1,974,599
SNYDER BROS	464	0	1,598	1,598
SOCIETE	55,272	0	193,090	193,090
STATOIL	9,274	0	34,600	34,600
TENASKA	569,229	0	2,749,824	2,749,824
TOTAL S.A.	215,617	0	790,500	790,500
TOTAL ESTIMATE	3,157,052	0	12,111,857	12,111,857
<u>ADJUST TO ACTUAL</u>				
NEXTERA	0	0	685	685
GAS LOST DUE TO LINE HITS	(491)	0	(2,122)	(2,122)
GAS SOLD - RADS 3.11	(25,369)	0	(103,561)	(103,561)
GAS PURCHASES - RADS 3.12	11,874	0	32,568	32,568
PRIOR MONTH BANK PURCH/SALE ADJ	(10,266)	0	(44,201)	(44,201)
HEDGING LOSS	0	0	5,812,380	5,812,380
OFO/OMO CREDIT	0	0	(7,500)	(7,500)
CHOICE NON-COMPLIANCE CHARGE	0	0	(6,275)	(6,275)
TOTAL ADJUST TO ACTUAL	(24,252)	0	5,681,973	5,681,973
TOTAL SCHEDULE 3	3,132,800	0	17,793,830	17,793,830

EXHIBIT 1-D
SCHEDULE 3
SHEET 13 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JANUARY, 2012

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Mcf	(2) \$	(3)	(4=2+3) \$
<u>ESTIMATE</u>				
BG ENERGY	1,389	0	4,515	4,515
CHEVRONTE	73,468	0	239,072	239,072
CITIGROUP	299,172	0	926,873	926,873
CNX	286,984	0	967,200	967,200
CONOCO	73,468	0	239,072	239,072
DB ENERGY	101,000	0	285,957	285,957
DREYFUS	1,111	0	3,204	3,204
DTE ENERGY	4,722	0	11,652	11,652
EAGLE	409,003	0	1,334,580	1,334,580
EQUITABLE	9,813	0	29,353	29,353
ESERVICES	1,111	0	3,132	3,132
GAZPROM	565,617	0	1,884,393	1,884,393
HESS	13,886	0	43,200	43,200
HESS EN TR	3,426	0	10,083	10,083
IGS	50,918	0	133,863	133,863
KEP	56,757	0	162,033	162,033
NEXTERA(FP	49,437	0	175,686	175,686
SEQUENT	409,526	0	1,348,909	1,348,909
TENASKA	568,228	0	2,356,992	2,356,992
TOTAL S.A.	215,238	0	720,750	720,750
TWIN EAGLE	2,685	0	7,062	7,062
TOTAL ESTIMATE	3,196,959	0	10,887,579	10,887,579
<u>ADJUST TO ACTUAL</u>				
EAGLE	0	0	(178)	(178)
NEXTERA	0	0	6,717	6,717
SEQUENT	0	0	(333)	(333)
TENN GAS PIPELINE	0	0	487	487
GAS LOST DUE TO LINE HITS	(364)	0	(2,033)	(2,033)
ICE CHARGES	0	0	493	493
GAS SOLD - RADS 3.11	(8,146)	0	(33,036)	(33,036)
GAS PURCHASES - RADS 3.12	12,421	0	39,182	39,182
PRIOR MONTH BANK PURCH/SALE ADJ	(18,235)	0	82,678	82,678
HEDGING LOSS	0	0	4,426,520	4,426,520
CHOICE NON-COMPLIANCE CHARGE	0	0	(325)	(325)
TOTAL ADJUST TO ACTUAL	(14,324)	0	4,520,171	4,520,171
TOTAL SCHEDULE 3	3,182,635	0	15,407,750	15,407,750

EXHIBIT 1-D
SCHEDULE 4
SHEET 1 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES
FROM LOCAL PRODUCERS

LINE NO.	DESCRIPTION	VOLUME (1) MCF	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY 2011	12,992	0	72,858	72,858
2	MARCH	12,957	0	57,689	57,689
3	APRIL	12,967	0	60,575	60,575
4	MAY	16,362	0	58,275	58,275
5	JUNE	13,807	0	66,723	66,723
6	JULY	10,700	0	50,307	50,307
7	AUGUST	11,842	0	52,831	52,831
8	SEPTEMBER	12,794	0	58,152	58,152
9	OCTOBER	12,469	0	54,764	54,764
10	NOVEMBER	16,259	0	57,567	57,567
11	DECEMBER	19,208	0	71,655	71,655
12	JANUARY 2012	14,025	0	46,377	46,377
13	TOTAL	166,382	0	707,773	707,773

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BLX, INC. 11591			WILLIAM MCINTIRE COAL 17356			BRUDERHOF COMMUNITIES IN PA 11934		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1*2) \$	(4) MCF	(5) \$/MCF	(6=4*5) \$	(7) MCF	(8) \$/MCF	(9=7*8) \$
1	FEBRUARY 2011	183	4.73	866	0	0.00	0	422	4.56	1,924
2	ADJUSTMENT	(13)		149	0		0	70		688
3	MARCH	180	4.70	846	134	4.58	614	516	4.53	2,337
4	ADJUSTMENT	(3)		(20)	134		614	94		413
5	APRIL	183	4.79	877	101	4.67	472	509	4.62	2,352
6	ADJUSTMENT	3		31	(33)		(142)	(7)		14
7	MAY	213	4.21	897	3	4.10	12	426	4.05	1,725
8	ADJUSTMENT	30		20	(98)		(459)	(83)		(626)
9	JUNE	197	4.49	885	13	4.56	59	530	4.51	2,390
10	ADJUSTMENT	(16)		(12)	10		47	104		665
11	JULY	208	4.63	963	16	4.70	75	550	4.65	2,558
12	ADJUSTMENT	11		79	3		16	20		167
13	AUGUST	242	4.59	1,111	11	4.66	51	445	4.61	2,051
14	ADJUSTMENT	34		148	(5)		(24)	(105)		(506)
15	SEPTEMBER	209	4.61	963	11	4.68	51	545	4.63	2,523
16	ADJUSTMENT	(33)		(147)	0		0	100		472
17	OCTOBER	227	4.58	1,040	12	4.65	56	495	4.60	2,277
18	ADJUSTMENT	18		76	1		4	(50)		(246)
19	NOVEMBER	195	4.02	784	16	4.10	66	439	4.05	1,778
20	ADJUSTMENT	(32)		(256)	4		10	(56)		(499)
21	DECEMBER	190	3.89	739	28	3.97	111	487	3.92	1,909
22	ADJUSTMENT	(5)		(45)	12		46	48		131
23	JANUARY 2012	198	3.67	727	7	3.76	26	424	3.74	1,586
24	ADJUSTMENT	8		(12)	(21)		(85)	(63)		(323)
25	TOTAL	2,427		10,706	359		1,620	5,860		25,761

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BUCKEYE ENERGY, INC. 11631			CGAS EXPLORATION 11335			CRUDEACO OIL & GAS 11534			D N STOVER 13721		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)	(10)	(11)	(12=10*11)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY 2011	370	4.73	1,750	735	4.41	3,241	615	4.56	2,804	2,508	4.73	11,863
2	ADJUSTMENT	100		762	(51)		598	(151)		115	(312)		1,542
3	MARCH	435	4.70	2,045	885	4.38	3,876	582	4.53	2,636	2,219	4.70	10,429
4	ADJUSTMENT	65		294	150		635	(33)		(168)	(289)		(1,434)
5	APRIL	245	4.79	1,174	760	4.47	3,397	543	4.62	2,509	2,278	4.79	10,912
6	ADJUSTMENT	(190)		(871)	(125)		(480)	(39)		(128)	59		482
7	MAY	338	4.21	1,423	615	3.90	2,399	915	4.05	3,706	2,534	4.21	10,668
8	ADJUSTMENT	93		249	(145)		(1,000)	372		1,197	256		(243)
9	JUNE	367	4.49	1,648	829	4.36	3,614	837	4.51	3,775	2,839	4.49	12,747
10	ADJUSTMENT	29		225	214		1,216	(78)		69	305		2,079
11	JULY	382	4.63	1,769	896	4.50	4,032	771	4.65	3,585	2,508	4.63	11,612
12	ADJUSTMENT	15		121	67		418	(66)		(190)	(331)		(1,135)
13	AUGUST	328	4.59	1,506	633	4.46	2,823	537	4.61	2,476	2,886	4.59	13,247
14	ADJUSTMENT	(54)		(263)	(263)		(1,209)	(234)		(1,110)	378		1,635
15	SEPTEMBER	396	4.61	1,826	887	4.48	3,973	674	4.63	3,121	2,490	4.61	11,479
16	ADJUSTMENT	68		320	254		1,151	137		645	(396)		(1,768)
17	OCTOBER	307	4.58	1,406	936	4.45	4,165	698	4.60	3,211	2,064	4.58	9,453
18	ADJUSTMENT	(89)		(420)	49		191	24		90	(426)		(2,026)
19	NOVEMBER	310	4.02	1,245	821	3.90	3,202	761	4.05	3,082	2,830	4.02	11,377
20	ADJUSTMENT	3		(160)	(115)		(963)	63		(129)	766		1,923
21	DECEMBER	368	3.89	1,432	894	3.77	3,369	1,176	3.92	4,610	3,269	3.89	12,716
22	ADJUSTMENT	58		185	73		168	415		1,528	439		1,340
23	JANUARY 2012	246	3.67	903	715	3.56	2,544	962	3.74	3,598	2,733	3.67	10,030
24	ADJUSTMENT	(122)		(529)	(179)		(825)	(214)		(1,012)	(536)		(2,686)
25	TOTAL	<u>4,068</u>		<u>18,039</u>	<u>9,535</u>		<u>40,537</u>	<u>9,267</u>		<u>40,021</u>	<u>31,071</u>		<u>136,242</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	DEVELOPED RESOURCES INC 15854			DICK RADAKER 1710			DONALD DEITZ 17266		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY 2011	225	4.56	1,026	52	2.50	130	279	4.61	1,286
2	ADJUSTMENT	27		331	11		27	(145)		(223)
3	MARCH	170	4.53	770	33	2.50	83	363	4.58	1,663
4	ADJUSTMENT	(55)		(256)	(19)		(48)	84		376
5	APRIL	161	4.62	744	30	2.50	75	553	4.67	2,583
6	ADJUSTMENT	(9)		(26)	(3)		(8)	190		920
7	MAY	226	4.05	915	21	2.50	53	676	4.10	2,772
8	ADJUSTMENT	65		171	(9)		(23)	123		189
9	JUNE	160	4.51	722	6	2.50	15	613	4.56	2,795
10	ADJUSTMENT	(66)		(194)	(15)		(38)	(63)		24
11	JULY	171	4.65	795	4	2.50	10	124	4.70	583
12	ADJUSTMENT	11		74	(2)		(5)	(489)		(2,212)
13	AUGUST	294	4.61	1,355	3	2.50	8	75	4.66	350
14	ADJUSTMENT	123		560	(1)		(3)	(49)		(233)
15	SEPTEMBER	276	4.63	1,278	2	2.50	5	259	4.68	1,212
16	ADJUSTMENT	(18)		(77)	(1)		(3)	184		863
17	OCTOBER	197	4.60	906	3	2.50	8	303	4.65	1,409
18	ADJUSTMENT	(79)		(372)	1		3	44		197
19	NOVEMBER	193	4.05	782	14	2.50	35	457	4.10	1,874
20	ADJUSTMENT	(4)		(125)	11		28	154		465
21	DECEMBER	172	3.92	674	22	2.50	55	814	3.97	3,232
22	ADJUSTMENT	(21)		(107)	8		20	357		1,358
23	JANUARY 2012	180	3.74	673	33	2.50	83	552	3.76	2,076
24	ADJUSTMENT	8		(1)	11		28	(262)		(1,156)
25	TOTAL	2,407		10,619	215		537	5,196		22,399

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	EASTERN AMERICAN ENERGY 1100			CHERRY RUN RESOURCE 17154			EOG RESOURCES APPALACHIAN LLC 1717		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1*2) \$	(4) MCF	(5) \$/MCF	(6=4*5) \$	(7) MCF	(8) \$/MCF	(9=7*8) \$
1	FEBRUARY 2011	0	0.00	0	1,034	4.56	4,715	215	2.10	452
2	ADJUSTMENT	(18)		(38)	206		1,809	(6)		(13)
3	MARCH	0	0.00	0	1,011	4.53	4,580	229	2.10	481
4	ADJUSTMENT	0		0	(23)		(135)	14		29
5	APRIL	5	2.10	11	956	4.62	4,417	220	2.10	462
6	ADJUSTMENT	5		11	(55)		(163)	(9)		(19)
7	MAY	5	2.10	11	1,101	4.05	4,459	254	2.10	533
8	ADJUSTMENT	0		0	145		42	34		71
9	JUNE	14	2.10	29	990	4.51	4,465	258	2.10	542
10	ADJUSTMENT	9		19	(111)		6	4		8
11	JULY	33	2.10	69	1,015	4.65	4,720	276	2.10	580
12	ADJUSTMENT	19		40	25		255	18		38
13	AUGUST	47	2.10	99	852	4.61	3,928	252	2.10	529
14	ADJUSTMENT	14		29	(163)		(792)	(24)		(50)
15	SEPTEMBER	52	2.10	109	753	4.63	3,486	234	2.10	491
16	ADJUSTMENT	5		11	(99)		(441)	(18)		(38)
17	OCTOBER	47	2.10	99	864	4.60	3,974	276	2.10	580
18	ADJUSTMENT	(5)		(11)	111		488	42		88
19	NOVEMBER	36	2.10	76	814	4.05	3,297	239	2.10	502
20	ADJUSTMENT	(11)		(23)	(50)		(678)	(37)		(78)
21	DECEMBER	23	2.10	48	1,103	3.92	4,324	258	2.10	542
22	ADJUSTMENT	(13)		(27)	289		1,027	19		40
23	JANUARY 2012	18	2.10	38	1,144	3.74	4,279	227	2.10	477
24	ADJUSTMENT	(5)		(11)	41		(45)	(31)		(65)
25	TOTAL	280		588	11,953		52,015	2,944		6,183

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	ERIC CICIARELLI 14735			GLEN CHRISTY 17334			ELMS BROTHERS & CO. LTD 1460			JOHN H WEAVER SR 11385		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)	(10)	(11)	(12=10*11)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY 2011	156	4.41	688	64	4.56	292	0	0.00	0	441	4.41	1,945
2	ADJUSTMENT	38		292	30		173	0		0	(22)		389
3	MARCH	211	4.38	924	100	4.53	453	0	0.00	0	378	4.38	1,656
4	ADJUSTMENT	55		236	36		161	0		0	(63)		(289)
5	APRIL	181	4.47	809	117	4.62	541	0	0.00	0	394	4.47	1,761
6	ADJUSTMENT	(30)		(115)	17		88	0		0	16		106
7	MAY	190	3.90	741	144	4.05	583	0	0.00	0	475	3.90	1,853
8	ADJUSTMENT	9		(68)	27		43	0		0	81		91
9	JUNE	138	4.36	602	128	4.51	577	0	0.00	0	459	4.36	2,001
10	ADJUSTMENT	(52)		(139)	(16)		(6)	0		0	(16)		149
11	JULY	0	0.00	0	108	4.65	502	0	0.00	0	558	4.50	2,511
12	ADJUSTMENT	(138)		(602)	(20)		(75)	0		0	99		510
13	AUGUST	0	0.00	0	132	4.61	609	0	0.00	0	558	4.46	2,489
14	ADJUSTMENT	0		0	24		106	0		0	0		(22)
15	SEPTEMBER	0	0.00	0	104	4.63	482	0	0.00	0	571	4.48	2,558
16	ADJUSTMENT	0		0	(28)		(127)	0		0	13		69
17	OCTOBER	0	0.00	0	105	4.60	483	0	0.00	0	540	4.45	2,403
18	ADJUSTMENT	0		0	1		1	0		0	(31)		(155)
19	NOVEMBER	31	3.90	121	110	4.05	446	0	0.00	0	548	3.90	2,137
20	ADJUSTMENT	31		121	5		(38)	0		0	8		(266)
21	DECEMBER	227	3.77	856	96	3.92	376	0	0.00	0	452	3.77	1,704
22	ADJUSTMENT	196		735	(14)		(69)	0		0	(96)		(433)
23	JANUARY 2012	213	3.56	758	116	3.74	434	287	2.10	603	449	3.56	1,598
24	ADJUSTMENT	(14)		(98)	20		58	287		603	(3)		(106)
25	TOTAL	1,442		5,861	1,406		6,092	574		1,205	5,809		24,658

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	KAHLE HAHN 17285			PAULINE C. JURSIK 1148			STORM KING ENERGY 17346		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY 2011	3,251	4.41	14,337	0	0.00	0	595	4.61	2,743
2	ADJUSTMENT	(32)		3,306	0		0	(46)		461
3	MARCH	3,123	4.38	13,679	0	0.00	0	401	4.58	1,837
4	ADJUSTMENT	(128)		(658)	0		0	(194)		(906)
5	APRIL	3,162	4.47	14,134	0	0.00	0	323	4.67	1,508
6	ADJUSTMENT	39		455	0		0	(78)		(328)
7	MAY	3,657	3.90	14,262	0	0.00	0	335	4.10	1,374
8	ADJUSTMENT	495		128	0		0	12		(135)
9	JUNE	2,513	4.36	10,957	0	0.00	0	298	4.56	1,359
10	ADJUSTMENT	(1,144)		(3,306)	0		0	(37)		(15)
11	JULY	1,358	4.50	6,111	11	2.10	23	326	4.70	1,532
12	ADJUSTMENT	(1,155)		(4,846)	11		23	28		173
13	AUGUST	1,407	4.46	6,275	0	0.00	0	326	4.66	1,519
14	ADJUSTMENT	49		164	(11)		(23)	0		(13)
15	SEPTEMBER	1,410	4.48	6,317	0	0.00	0	366	4.68	1,713
16	ADJUSTMENT	3		42	0		0	40		194
17	OCTOBER	2,275	4.45	10,122	0	0.00	0	304	4.65	1,414
18	ADJUSTMENT	865		3,330	0		0	(62)		(299)
19	NOVEMBER	3,210	3.90	12,519	0	0.00	0	321	4.10	1,316
20	ADJUSTMENT	935		2,395	0		0	17		(98)
21	DECEMBER	4,328	3.77	16,317	0	0.00	0	330	3.97	1,310
22	ADJUSTMENT	1,118		3,798	0		0	9		(6)
23	JANUARY 2012	4,087	3.56	14,550	0	0.00	0	309	3.76	1,162
24	ADJUSTMENT	(241)		(1,767)	0		0	(21)		(148)
25	TOTAL	<u>34,585</u>		<u>142,621</u>	<u>11</u>		<u>23</u>	<u>3,902</u>		<u>17,666</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	QUESTA PETROLEUM COMPANY 11345			STEWART INC 11311			J.D. EXPLORATION 17131		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(7)	(8)	(9=7*8)	(10)	(11)	(12=10*11)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY 2011	347	4.41	1,530	679	4.73	3,212	1,130	4.73	5,345
2	ADJUSTMENT	(73)		119	(44)		566	122		1,656
3	MARCH	425	4.38	1,862	621	4.70	2,919	1,113	4.70	5,231
4	ADJUSTMENT	78		331	(58)		(293)	(17)		(114)
5	APRIL	418	4.47	1,868	873	4.79	4,182	1,036	4.79	4,962
6	ADJUSTMENT	(7)		7	252		1,263	(77)		(269)
7	MAY	716	3.90	2,792	722	4.21	3,040	1,139	4.21	4,795
8	ADJUSTMENT	298		924	(151)		(1,142)	103		(167)
9	JUNE	659	4.36	2,873	1,156	4.49	5,190	1,252	4.49	5,621
10	ADJUSTMENT	(57)		81	434		2,151	113		826
11	JULY	671	4.50	3,020	1,325	4.63	6,135	1,167	4.63	5,403
12	ADJUSTMENT	12		146	169		944	(85)		(218)
13	AUGUST	697	4.46	3,109	1,196	4.59	5,490	1,239	4.59	5,687
14	ADJUSTMENT	26		89	(129)		(645)	72		284
15	SEPTEMBER	650	4.48	2,912	1,225	4.61	5,647	1,363	4.61	6,283
16	ADJUSTMENT	(47)		(197)	29		158	124		596
17	OCTOBER	655	4.45	2,915	1,070	4.58	4,901	1,095	4.58	5,015
18	ADJUSTMENT	5		3	(155)		(747)	(268)		(1,268)
19	NOVEMBER	661	3.90	2,578	1,045	4.02	4,201	1,315	4.02	5,286
20	ADJUSTMENT	6		(337)	(25)		(700)	220		271
21	DECEMBER	544	3.77	2,051	855	3.89	3,326	1,151	3.89	4,477
22	ADJUSTMENT	(117)		(527)	(190)		(875)	(164)		(809)
23	JANUARY 2012	569	3.56	2,026	874	3.67	3,208	1,063	3.67	3,901
24	ADJUSTMENT	25		(25)	19		(118)	(88)		(576)
25	TOTAL	7,161		30,150	11,792		52,010	14,118		62,221

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES (1) MCF	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY - 2011	2,792,226	1,450,607	14,421,125	15,871,731
2	MARCH	4,559,501	1,450,607	(16,813,263)	(15,362,656)
3	APRIL	(2,159,672)	1,450,607	(11,302,822)	(9,852,215)
4	MAY	(4,199,689)	1,450,607	(21,280,240)	(19,829,634)
5	JUNE	(3,904,116)	1,450,607	(19,928,110)	(18,477,503)
6	JULY	(3,436,116)	1,450,607	(17,680,498)	(16,229,891)
7	AUGUST	(3,565,265)	1,450,607	(17,958,103)	(16,507,496)
8	SEPTEMBER	(2,529,154)	1,450,607	(11,769,167)	(10,318,560)
9	OCTOBER	(1,188,104)	1,450,607	(5,319,866)	(3,869,259)
10	NOVEMBER	1,032,229	1,450,513	3,340,155	4,790,668
11	DECEMBER	2,811,554	1,450,513	12,904,315	14,354,828
12	JANUARY - 2012	<u>4,941,688</u>	<u>1,450,513</u>	<u>22,940,724</u>	<u>24,391,237</u>
13	TOTAL	<u>(4,844,918)</u>	<u>17,407,000</u>	<u>(68,445,752)</u>	<u>(51,038,751)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1x2) \$	(4) MCF	(5) \$/MCF	(6=4x5) \$
1	FEBRUARY - 2011	0	5.3860	0	0	5.3860	0
2	ADJUSTMENT	0	5.3860	0	0	5.3860	0
3	RATE ADJUSTMENT	0	(0.2430)	0	64	(0.2430)	(16)
4	MARCH	0	5.1847	0	0	2.5888	0
5	ADJUSTMENT	0	5.1847	0	0	2.5868	166
6	REVERSE JANUARY STORAGE	0	5.6290	0	0	5.6290	0
7	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	0	2.3827	0
8	REVERSE FEBRUARY STORAGE	0	5.3860	0	0	5.3860	0
9	RESTATE FEBRUARY WACOG STORAGE	0	5.8016	0	(64)	2.5822	(165)
10	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(64)	(0.2430)	16
11	APRIL	0	5.1188	0	0	3.3193	0
12	ADJUSTMENT	0	5.1188	0	0	3.3193	0
13	MAY	0	5.1027	0	0	3.9177	0
14	ADJUSTMENT	0	5.1027	0	0	3.9177	0
15	JUNE	0	5.0655	0	64	4.2081	269
16	ADJUSTMENT	(64)	5.0655	(324)	0	4.2081	0
17	JULY	0	5.1224	0	0	4.3767	0
18	ADJUSTMENT	0	5.1224	0	0	4.3767	0
19	AUGUST	0	5.0075	0	0	4.4835	0
20	ADJUSTMENT	0	5.0075	0	0	4.4835	0
21	SEPTEMBER	(24,578)	4.6637	(114,624)	0	4.5048	0
22	ADJUSTMENT	0	4.6637	0	0	4.5048	0
23	OCTOBER	0	4.5342	0	0	4.5065	0
24	ADJUSTMENT	0	4.5342	0	0	4.5065	0
25	NOVEMBER	0	7.3467	0	0	4.5606	0
26	ADJUSTMENT	0	7.3467	0	0	4.5606	0
27	DECEMBER	0	5.5491	0	557	4.5646	2,542
28	ADJUSTMENT	0	5.5491	0	0	4.5646	0
	ADJUSTMENT	0	5.5491	0	0	4.5646	0
29	JANUARY - 2012	0	5.6043	0	0	4.5629	0
30	ADJUSTMENT	0	5.6043	0	0	4.5629	0
31	TOTAL	(24,642)		(114,949)	621		2,813

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1x2) \$	(4) MCF	(5) \$/MCF	(6=4x5) \$
1	FEBRUARY - 2011	(949,270)	5.3860	(5,112,768)	2,977,882	5.3860	16,038,765
2	ADJUSTMENT	93,083	5.3860	501,237	243,912	5.3860	1,313,710
4	RATE ADJUSTMENT	(19,759)	(0.2430)	4,801	5,293,048	(0.2430)	(1,286,211)
5	MARCH	(66,705)	5.1847	(345,845)	4,306,608	2.5868	11,140,334
6	ADJUSTMENT	47,463	5.1847	246,081	176,519	2.5868	456,619
7	REVERSE JANUARY STORAGE	19,759	5.6290	111,223	(5,293,048)	5.6290	(29,794,567)
8	RESTATE JANUARY WACOG STORAGE	(19,759)	6.0984	(120,459)	5,293,048	2.3827	12,611,745
9	REVERSE FEBRUARY STORAGE	856,207	5.3860	4,611,531	(3,221,774)	5.3860	(17,352,475)
10	RESTATE FEBRUARY WACOG STORAGE	(856,207)	5.6016	(4,987,371)	3,221,774	2.5822	8,319,285
11	REVERSE FEBRUARY RATE ADJUSTMENT	19,759	(0.2430)	(4,801)	(5,293,048)	(0.2430)	1,286,211
12	APRIL	(2,290,902)	5.1188	(11,726,669)	335,058	3.3193	1,112,158
13	ADJUSTMENT	43,519	5.1188	222,765	160,131	3.3193	531,523
14	ADJUSTMENT	0	0.0000	0	0	0.0000	(34)
15	MAY	(3,856,327)	5.1027	(19,677,680)	0	3.9177	0
16	ADJUSTMENT	18,925	5.1027	96,568	(1,540)	3.9177	(6,033)
	CORRECT APRIL 2011 STORAGE INJECTION	0	0.0000	34	0	0.0000	0
17	JUNE	(3,603,965)	5.0655	(18,255,885)	0	4.2081	0
18	ADJUSTMENT	(283,635)	5.0655	(1,436,753)	332,242	4.2081	1,398,108
19	JULY	(3,097,109)	5.1224	(15,864,631)	276,161	4.3767	1,208,674
20	ADJUSTMENT	(256,991)	5.1224	(1,318,411)	0	4.3767	0
21	AUGUST	(3,230,479)	5.0075	(16,176,624)	484,549	4.4835	2,172,475
22	ADJUSTMENT	(468,240)	5.0075	(2,344,712)	0	4.4835	0
23	SEPTEMBER	(2,219,736)	4.6637	(10,362,183)	0	4.5048	0
24	ADJUSTMENT	(560,278)	4.6637	(2,612,969)	615,263	4.5048	2,771,637
25	OCTOBER	(1,029,081)	4.5342	(4,686,059)	150,997	4.5065	680,468
26	ADJUSTMENT	(232,818)	4.5342	(1,055,643)	269,455	4.5065	1,214,299
27	NOVEMBER	(263,944)	7.3467	(1,939,117)	1,096,337	4.5606	4,999,955
28	ADJUSTMENT	(260,491)	7.3467	(1,913,749)	285,961	4.5606	1,304,154
29	DECEMBER	(153,056)	5.5491	(849,323)	2,252,975	4.5546	10,283,930
30	ADJUSTMENT	47,042	5.5491	261,041	69,702	4.5546	318,182
31	JANUARY - 2012	0	5.6043	0	4,203,837	4.5629	19,181,888
32	ADJUSTMENT	37,662	5.6043	211,069	364,018	4.5629	1,660,978
33	TOTAL	(22,555,112)		(114,473,300)	23,893,095		51,565,536

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
CONSOLIDATED NATURAL GAS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1x2) \$	(4) MCF	(5) \$/MCF	(6=4x5) \$
1	FEBRUARY - 2011	0	5.3860	0	163,662	5.3860	881,484
2	ADJUSTMENT	0	5.3860	0	70	5.3860	377
3	RATE ADJUSTMENT	0	(0.2430)	0	181,711	(0.2430)	(44,156)
4	MARCH	0	5.1847	0	112,363	2.5868	290,635
5	ADJUSTMENT	0	5.1847	0	(197)	2.5868	(510)
6	REVERSE JANUARY STORAGE	0	5.6290	0	(181,711)	5.6290	(1,022,861)
7	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	181,711	2.3827	432,963
8	REVERSE FEBRUARY STORAGE	0	5.3860	0	(163,732)	5.3860	(881,861)
9	RESTATE FEBRUARY WACOG STORAGE	0	5.8016	0	183,732	2.5822	422,789
10	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(181,711)	(0.2430)	44,156
11	APRIL	(84,485)	5.1188	(432,462)	0	3.3193	0
12	ADJUSTMENT	0	5.1188	0	(16)	3.3193	(53)
13	MAY	(114,281)	5.1027	(583,142)	0	3.9177	0
14	ADJUSTMENT	0	5.1027	0	0	3.9177	0
15	JUNE	(109,710)	5.0655	(555,736)	0	4.2081	0
16	ADJUSTMENT	0	5.0655	0	0	4.2081	0
17	JULY	(113,184)	5.1224	(579,671)	0	4.3767	0
18	ADJUSTMENT	0	5.1224	0	0	4.3767	0
19	AUGUST	(119,264)	5.0076	(597,214)	0	4.4835	0
20	ADJUSTMENT	0	5.0076	0	0	4.4835	0
21	SEPTEMBER	(112,154)	4.6637	(523,053)	0	4.5048	0
22	ADJUSTMENT	0	4.6637	0	0	4.5048	0
23	OCTOBER	(120,117)	4.5342	(544,635)	0	4.5065	0
24	ADJUSTMENT	0	4.5342	0	0	4.5065	0
25	NOVEMBER	0	7.3467	0	69,444	4.5606	316,706
26	ADJUSTMENT	0	7.3467	0	0	4.5606	0
27	DECEMBER	0	5.5491	0	161,179	4.5646	735,718
28	ADJUSTMENT	0	5.5491	0	(41)	4.5646	(187)
29	JANUARY - 2012	0	5.6043	0	151,524	4.5629	691,389
30	ADJUSTMENT	0	5.6043	0	0	4.5629	0
31	TOTAL	(773,175)		(3,815,812)	839,689		1,866,598

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	FEBRUARY - 2011	0	5.3860	0	403,883	5.3860	2,175,314
2	ADJUSTMENT	0	5.3860	0	0	5.3860	0
3	RATE ADJUSTMENT	0	(0.2430)	0	470,874	(0.2430)	(114,422)
4	MARCH	0	5.1847	0	89,029	2.5868	178,584
5	ADJUSTMENT	0	5.1847	0	0	2.5868	0
6	REVERSE JANUARY STORAGE	0	5.6290	0	(470,874)	5.6290	(2,650,550)
7	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	470,874	2.3827	1,121,951
8	REVERSE FEBRUARY STORAGE	0	5.3860	0	(403,883)	5.3860	(2,176,314)
9	RESTATE FEBRUARY WACOG STORAGE	0	5.8018	0	403,883	2.5822	1,042,907
10	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(470,874)	(0.2430)	114,422
11	APRIL	(209,184)	5.1188	(1,070,771)	0	3.3193	0
12	ADJUSTMENT	0	5.1188	0	3,981	3.3193	13,214
13	MAY	(231,748)	5.1027	(1,182,541)	0	3.9177	0
14	ADJUSTMENT	0	5.1027	0	0	3.9177	0
15	JUNE	(224,272)	5.0655	(1,136,050)	0	4.2081	0
16	ADJUSTMENT	0	5.0655	0	0	4.2081	0
17	JULY	(231,748)	5.1224	(1,187,106)	0	4.3767	0
18	ADJUSTMENT	0	5.1224	0	0	4.3767	0
19	AUGUST	(213,689)	5.0075	(1,070,048)	0	4.4835	0
20	ADJUSTMENT	0	5.0075	0	0	4.4835	0
21	SEPTEMBER	(206,796)	4.8637	(984,435)	0	4.5048	0
22	ADJUSTMENT	0	4.8637	0	0	4.5048	0
23	OCTOBER	(213,689)	4.5342	(968,909)	0	4.5065	0
24	ADJUSTMENT	0	4.5342	0	0	4.5065	0
25	NOVEMBER	0	7.3467	0	121,846	4.5606	555,686
26	ADJUSTMENT	0	7.3467	0	0	4.5608	0
27	DECEMBER	0	5.5491	0	461,165	4.5648	2,105,034
28	ADJUSTMENT	0	5.5491	0	0	4.5648	0
29	JANUARY - 2012	0	5.6043	0	247,573	4.5629	1,129,651
30	ADJUSTMENT	0	5.6043	0	0	4.5629	0
31	TOTAL	(1,531,128)		(7,579,858)	1,778,350		3,496,458

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORICAL GAS VOLUMES
RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

LINE NO.	MONTH	TCO - FSS (1) Mcf	CNG (2) Mcf	EQUITRANS (3) Mcf	TOTAL (4=1+2+3) Mcf
1	FEBRUARY - 2011	(135,775)	(5,181)	0	(140,956)
2	MARCH	(80,910)	(4,659)	0	(85,569)
3	APRIL	(114,572)	(3,202)	0	(117,774)
4	MAY	(8,555)	(2,220)	(3,943)	(14,718)
5	JUNE	(7,406)	(3,002)	(4,368)	(14,776)
6	JULY	(6,156)	(2,882)	(4,227)	(13,265)
7	AUGUST	(10,801)	(2,973)	(4,368)	(18,142)
8	SEPTEMBER	(13,714)	(3,133)	(4,028)	(20,875)
9	OCTOBER	(6,006)	(2,947)	(3,898)	(12,851)
10	NOVEMBER	(9,739)	(3,156)	(4,028)	(16,923)
11	DECEMBER	(25,991)	(1,978)	0	(27,969)
12	JANUARY - 2012	<u>(58,333)</u>	<u>(4,593)</u>	<u>0</u>	<u>(62,926)</u>
13	TOTAL	<u>(477,958)</u>	<u>(39,926)</u>	<u>(28,860)</u>	<u>(546,744)</u>

Note: These volumes represent retainage by each pipeline.

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2011	456,876	1.5050	687,598	25,341,126	0.0289	732,359
2	MARCH	456,876	1.5050	687,598	25,341,126	0.0289	732,359
3	APRIL	456,876	1.5050	687,598	25,341,126	0.0289	732,359
4	MAY	456,876	1.5050	687,598	25,341,126	0.0289	732,359
5	JUNE	456,876	1.5050	687,598	25,341,126	0.0289	732,359
6	JULY	456,876	1.5050	687,598	25,341,126	0.0289	732,359
7	AUGUST	456,876	1.5050	687,598	25,341,126	0.0289	732,359
8	SEPTEMBER	456,876	1.5050	687,598	25,341,126	0.0289	732,359
9	OCTOBER	456,876	1.5050	687,598	25,341,126	0.0289	732,359
10	NOVEMBER	456,876	1.5050	687,598	25,341,126	0.0289	732,359
11	DECEMBER	456,876	1.5050	687,598	25,341,126	0.0289	732,359
12	JANUARY - 2012	456,876	1.5050	687,598	25,341,126	0.0289	732,359
13	TOTAL	<u>5,482,512</u>		<u>8,251,181</u>	<u>304,093,512</u>		<u>8,788,302</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY - 2011	9,000	1.8892	17,003	941,176	0.0145	13,647
2	MARCH	9,000	1.8892	17,003	941,176	0.0145	13,647
3	APRIL	9,000	1.8892	17,003	941,178	0.0145	13,647
4	MAY	9,000	1.8892	17,003	941,176	0.0145	13,647
5	JUNE	9,000	1.8892	17,003	941,176	0.0145	13,647
6	JULY	9,000	1.8892	17,003	941,176	0.0145	13,647
7	AUGUST	9,000	1.8892	17,003	941,176	0.0145	13,647
8	SEPTEMBER	9,000	1.8892	17,003	941,176	0.0145	13,647
9	OCTOBER	9,000	1.8892	17,003	941,176	0.0145	13,647
10	NOVEMBER	9,000	1.8788	16,909	941,176	0.0145	13,647
11	DECEMBER	9,000	1.8788	16,909	941,176	0.0145	13,647
12	JANUARY - 2012	9,000	1.8788	16,909	941,176	0.0145	13,647
13	TOTAL	108,000		203,753	11,294,112		163,765

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2011	5,248,552	0.0153	80,303	17,421	0.0153	267
2	ADJUSTMENT	0	0.0000	(25,824)	0	0.0000	5,181
3	MARCH	3,263,736	0.0153	49,935	259,702	0.0153	3,973
4	ADJUSTMENT	0	0.0000	20,479	0	0.0000	(5,429)
5	APRIL	40,190	0.0153	615	7,666	0.0153	117
6	ADJUSTMENT	492,593	0.0153	7,537	0	0.0000	38,542
7	MAY	345,532	0.0153	5,287	2,370,515	0.0153	36,289
8	ADJUSTMENT	(63,304)	0.0153	(969)	1,901,059	0.0153	29,086
9	JUNE	287,207	0.0153	4,394	3,973,877	0.0153	60,800
10	ADJUSTMENT	(345,532)	0.0153	(5,287)	(286,373)	0.0153	(4,382)
11	JULY	503,931	0.0153	7,710	0	0.0000	0
12	ADJUSTMENT	3,452,624	0.0153	52,825	(307,777)	0.0153	(4,709)
13	AUGUST	639,874	0.0153	9,790	3,972,060	0.0153	60,773
14	ADJUSTMENT	2,705,097	0.0153	41,388	(3,719,186)	0.0153	(56,904)
15	SEPTEMBER	289,745	0.0153	4,433	2,562,569	0.0153	39,207
16	ADJUSTMENT	2,666,315	0.0153	40,795	(3,972,060)	0.0153	(60,773)
17	OCTOBER	315,249	0.0153	4,823	1,272,492	0.0153	19,469
18	ADJUSTMENT	2,126,316	0.0153	32,534	(2,562,569)	0.0153	(39,207)
19	NOVEMBER	129,178	0.0153	1,976	166,635	0.0153	2,550
20	ADJUSTMENT	1,670,354	0.0153	25,556	(976,609)	0.0153	(14,942)
21	DECEMBER	1,472,322	0.0153	22,527	1,186,053	0.0153	18,147
22	ADJUSTMENT	216,272	0.0153	3,309	(8,882)	0.0153	(136)
23	JANUARY - 2012	1,137,192	0.0153	17,399	2,521,667	0.0153	38,582
24	ADJUSTMENT	671,706	0.0153	10,277	(274,540)	0.0153	(4,200)
25	TOTAL	<u>27,265,149</u>		<u>411,813</u>	<u>8,103,740</u>		<u>160,281</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2011	168,295	0.0180	3,029	0	0.0000	0
2	ADJUSTMENT	2,981	0.0181	54	0	0.0000	0
3	MARCH	283,729	0.0105	2,969	0	0.0000	0
4	APRIL	116,130	0.0053	621	85,737	0.0242	2,075
5	MAY	0	0.0000	0	117,709	0.0242	2,849
6	ADJUSTMENT	0	0.0000	0	87,020	0.0242	2,106
7	ADJUSTMENT	0	0.0000	0	(85,737)	0.0242	(2,075)
8	JUNE	0	0.0000	0	113,000	0.0242	2,735
9	JULY	0	0.0000	0	116,558	0.0242	2,821
10	AUGUST	0	0.0000	0	122,801	0.0242	2,972
11	SEPTEMBER	0	0.0000	0	115,519	0.0242	2,796
12	ADJUSTMENT	0	0.0000	0	41	0.0239	1
13	OCTOBER	0	0.0000	0	123,721	0.0242	2,994
14	NOVEMBER	76,687	0.0180	1,380	0	0.0000	0
15	DECEMBER	165,208	0.0193	3,189	0	0.0000	0
16	ADJUSTMENT	71,446	0.0193	1,379	0	0.0000	0
17	ADJUSTMENT	(76,687)	0.0180	(1,380)	0	0.0000	0
18	ADJUSTMENT	71,524	0.0051	365	0	0.0000	0
19	JANUARY - 2012	156,973	0.0193	3,030	0	0.0000	0
20	ADJUSTMENT	166,014	0.0194	3,218	0	0.0000	0
21	ADJUSTMENT	(165,208)	0.0193	(3,189)	0	0.0000	0
22	ADJUSTMENT	163,345	0.0051	833	0	0.0000	0
23	TOTAL	<u>1,200,437</u>		<u>15,498</u>	<u>796,369</u>		<u>19,272</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 1 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
TRANSPORTATION CHARGES

Line No.	Month	Transportation Shrinkage Volumes 1_ / (1) Mcf	Total Demand Costs (2) \$	Total Commodity Costs (3) \$	Total Transportation Costs (4 = 2 + 3) \$
1	February 2011	(134,828)	4,191,476	227,066	4,418,542
2	March	(44,290)	4,168,046	157,398	4,325,444
3	April	(109,567)	2,712,244	157,541	2,869,785
4	May	(128,189)	2,752,008	181,447	2,933,455
5	June	(105,869)	2,923,778	150,209	3,073,987
6	July	(97,871)	2,798,563	143,192	2,941,755
7	August	(101,925)	2,821,215	166,654	2,987,869
8	September	(68,710)	2,819,528	108,288	2,927,816
9	October	(75,526)	4,162,002	134,961	4,296,963
10	November	(41,938)	4,142,095	139,356	4,281,451
11	December	(96,299)	4,190,130	417,759	4,607,888
12	January 2012	(84,877)	4,186,971	195,956	4,382,926
13	TOTAL	(1,089,889)	41,868,055	2,179,827	44,047,883

1_ / These volumes represent retainage by the pipelines.

EXHIBIT 1-D
SCHEDULE 6
SHEET 2 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release 1_ (4) \$	Total FTS Amount (5=3+4) \$
1	February 2011	137,588	6.0690	835,022	(250,979)	584,043
2	Adjustment				113,601	113,601
3	March	137,588	6.0690	835,022	(257,400)	577,622
4	Adjustment				113,601	113,601
5	April	137,588	6.0020	825,803	(239,841)	585,962
6	Adjustment				94,881	94,881
7	May	137,588	6.0020	825,803	(243,868)	581,935
8	Adjustment				94,881	94,881
9	June	137,588	6.0020	825,803	(245,243)	580,560
10	Adjustment				90,742	90,742
11	July	137,588	6.0020	825,803	(310,388)	515,415
12	Adjustment				94,881	94,881
13	August	137,588	6.0620	834,058	(313,783)	520,275
14	Adjustment				95,194	95,194
15	September	137,588	6.0620	834,058	(314,668)	519,390
16	Adjustment				95,194	95,194
17	October	137,588	6.0620	834,058	(314,311)	519,748
18	Adjustment				95,194	95,194
19	November	137,588	6.0620	834,058	(311,934)	522,125
20	Adjustment				96,994	96,994
21	December	137,588	6.0620	834,058	(310,849)	523,209
22	Adjustment				95,194	95,194
23	January 2012	137,588	6.0620	834,058	(316,396)	517,663
24	Adjustment	0		0	95,194	95,194
25	TOTAL	1,651,056		9,977,607	(2,254,114)	7,723,493

1_/ Includes capacity allocated to suppliers participating in Columbia's Choice Program.

EXHIBIT 1-D
SCHEDULE 6
SHEET 3 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total SST Amount (5=3+4) \$
1	February 2011	456,876	5.8990	2,695,112	0	2,695,112
2	March	456,876	5.8990	2,695,112	0	2,695,112
3	April	228,438	5.8320	1,332,250	0	1,332,250
4	May	228,438	5.8320	1,332,250	0	1,332,250
5	June	228,438	5.8320	1,332,250	0	1,332,250
6	July	228,438	5.8320	1,332,250	0	1,332,250
7	August	228,438	5.8920	1,345,957	0	1,345,957
8	September	228,438	5.8920	1,345,957	0	1,345,957
9	October	456,876	5.8920	2,691,913	0	2,691,913
10	November	456,876	5.8920	2,691,913	0	2,691,913
11	December	456,876	5.8920	2,691,913	0	2,691,913
12	January 2012	456,876	5.8920	2,691,913	0	2,691,913
13	TOTAL	4,111,884		24,178,792	0	24,178,792

EXHIBIT 1-D
SCHEDULE 6
SHEET 4 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS		
		Commodity Volume	Billing Rate	FTS Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	February 2011	1,608,301	0.0245	39,403
2	Adjustment	0	0.0000	(112)
3	March	445,996	0.0245	10,927
4	Adjustment	312,635	0.0243	7,597
5	Adjustment	1,284,811	0.0224	28,780
6	April	626,959	0.0294	18,433
7	May	1,037,224	0.0294	30,494
8	June	673,286	0.0294	19,795
9	Adjustment	230,055	0.0474	10,907
10	July	502,059	0.0294	14,761
11	Adjustment	161,615	0.0294	4,751
12	August	330,995	0.0324	10,724
13	Adjustment	549,348	0.0294	16,151
14	September	316,405	0.0324	10,252
15	Adjustment	47,481	0.0324	1,538
16	October	203,736	0.0323	6,581
17	November	504,340	0.0323	16,290
18	December	1,854,594	0.0323	59,903
19	January 2012	1,988,477	0.0323	64,228
20	Adjustment	8,646	0.0323	279
21	TOTAL	<u>12,686,963</u>		<u>371,682</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 5 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	SST		
		Commodity Volume	Billing Rate	SST Amount
		(1)	(2)	(3=1x2)
		Dth	\$/Dth	\$
1	February 2011	1,472,717	0.0238	35,077
2	Adjustment	4,589,565	0.0232	106,503
3	Adjustment	(174,380)	0.0243	(4,237)
	Adjustment	0	0.0000	(37,808)
4	March	218,758	0.0238	5,201
5	Adjustment	873,909	0.0231	20,187
6	Adjustment	0	0.0000	29,982
7	April	3,025,198	0.0294	88,867
8	Adjustment	3,772,702	0.0226	85,258
9	Adjustment	0	0.0000	(75,213)
10	May	3,595,924	0.0291	104,472
11	Adjustment	299,833	0.0268	8,050
12	Adjustment	0	0.0000	(7,596)
13	June	3,295,475	0.0291	95,737
14	Adjustment	(230,742)	0.0319	(7,351)
15	July	3,290,709	0.0289	95,247
16	Adjustment	(161,612)	0.0314	(5,080)
17	August	3,759,185	0.0319	119,986
18	Adjustment	(549,349)	0.0299	(16,419)
19	September	2,216,542	0.0320	70,891
20	Adjustment	(47,318)	0.0395	(1,868)
21	Adjustment	(9,512)	0.0224	(213)
22	October	2,549,795	0.0321	81,848
23	Adjustment	(9,260)	0.0529	(490)
24	Adjustment	0	0.0000	3,079
25	November	723,982	0.0321	23,240
26	Adjustment	208,383	0.0221	4,603
27	Adjustment	923,134	0.0224	20,678
28	December	911,428	0.0321	29,257
29	Adjustment	1,059,351	0.0293	31,038
30	Adjustment	114,126	0.0224	2,556
31	January 2012	501,029	0.0321	16,083
32	Adjustment	1,221,654	0.0272	33,250
33	Adjustment	2,124,513	0.0224	47,589
34	TOTAL	<u>39,565,739</u>		<u>1,002,405</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 6 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION COMPANY
RATE SCHEDULE FTS-1 - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release 1_ (4) \$	Capacity Acquisition (5) \$	Total FTS-1 Amount (6=3+4+5) \$
1	February 2011	43,632	3.1450	137,223	(72,684)	0	64,539
2	March	43,632	3.1450	137,223	(76,079)	0	61,143
3	April	43,632	3.1450	137,223	(74,747)	0	62,475
4	May	43,632	5.4919	239,623	(128,818)	0	110,805
5	June	43,632	5.4919	239,623	(129,576)	0	110,047
6	July	43,632	5.4919	239,623	(189,245)	0	50,377
7	August	43,632	5.4919	239,623	(189,432)	0	50,191
8	September	43,632	5.4919	239,623	(190,261)	0	49,361
9	October	43,632	5.4919	239,623	(189,740)	0	49,883
10	November	43,632	4.2917	187,255	(124,970)	0	62,285
11	December	43,632	4.2917	187,255	(122,322)	0	64,933
12	January 2012	<u>43,632</u>	4.2917	<u>187,255</u>	<u>(124,472)</u>	<u>0</u>	<u>62,783</u>
13	TOTAL	<u>523,584</u>		<u>2,411,170</u>	<u>(1,612,347)</u>	<u>0</u>	<u>798,822</u>

1_/ Includes capacity allocated to suppliers participating in Columbia's Choice Program.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS1			ITS2			Total FTS1 & ITS2 Commodity (7 = 3 + 6) \$
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Amount (6=4x5) \$	
1	February 2011	574,364	0.0189	10,855	0	0.0000	0	10,855
2	March	455,379	0.0189	8,607	0	0.0000	0	8,607
3	April	589,980	0.0189	11,151	0	0.0000	0	11,151
4	May	618,975	0.0161	9,966	0	0.0000	0	9,966
5	June	589,980	0.0161	9,499	0	0.0000	0	9,499
6	July	274,319	0.0161	4,417	0	0.0000	0	4,417
7	August	164,496	0.0161	2,648	0	0.0000	0	2,648
8	September	219,661	0.0161	3,537	0	0.0000	0	3,537
9	October	171,654	0.0160	2,746	0	0.0000	0	2,746
10	November	376,788	0.0160	6,029	0	0.0000	0	6,029
11	December	468,720	0.0160	7,500	0	0.0000	0	7,500
12	January 2012	452,352	0.0160	7,238	0	0.0000	0	7,238
13	TOTAL	4,956,668		84,191	0		0	84,191

EXHIBIT 1-D
SCHEDULE 6
SHEET 8 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
RATE SCHEDULE FTNN - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FTNN Amount (5=3+4) \$
1	February 2011	9,000	4.3075	38,768	0	38,768
2	March	9,000	4.3075	38,768	0	38,768
3	April	2,000	4.3075	8,615	0	8,615
4	May	2,000	4.3075	8,615	0	8,615
5	June	2,000	4.3075	8,615	0	8,615
6	July	2,000	4.3075	8,615	0	8,615
7	August	2,000	4.3075	8,615	0	8,615
8	September	2,000	4.3075	8,615	0	8,615
9	October	2,000	4.3075	8,615	0	8,615
10	November	9,000	4.3046	38,741	0	38,741
11	December	9,000	4.3040	38,736	0	38,736
12	January 2012	<u>9,000</u>	4.3040	<u>38,736</u>	<u>0</u>	<u>38,736</u>
13	TOTAL	<u>59,000</u>		<u>254,053</u>	<u>0</u>	<u>254,053</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTNN			IT			Total FTNN & IT Commodity
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Amount (6=4x5) \$	
1	February 2011	163,500	0.0271	4,431	0	0.0000	0	4,431
2	Adjustment	2,876	0.0271	78	0		0	78
3	March	112,000	0.0271	3,035	0	0.0000	0	3,035
4	Adjustment	0	0.0000	1	0		0	1
5	April	32,345	0.0271	877	0	0.0000	0	877
6	Adjustment	385	0.0271	10	0	0.0000	0	10
7	May	0	0.0000	0	92	0.1471	14	14
8	Adjustment	(11,187)	0.0258	(289)	0	0.0000	0	(289)
9	June	2,000	0.0271	54	1,902	0.1469	279	334
10	July	2,000	0.0271	54	3,182	0.1471	468	522
11	Adjustment	(2,000)	0.0271	(54)	2,185	0.1465	320	266
12	August	23,653	0.0271	641	35,442	0.1471	5,214	5,855
13	Adjustment	(2,000)	0.0271	(54)	351	0.1431	50	(4)
14	September	3,000	0.0271	81	4,329	0.1471	637	718
15	Adjustment	(676)	0.4943	(334)	798	0.1289	103	(231)
16	October	1,943	0.0270	52	6,243	0.1470	918	970
17	Adjustment	(3,000)	0.0271	(81)	(29)	0.2062	(6)	(87)
18	November	13,000	0.0224	291	2,952	0.1449	428	719
19	Adjustment	61,464	0.0252	1,549	596	0.1424	85	1,634
20	Adjustment	(1,943)	0.0270	(52)	0	0.0000	0	(52)
21	December	69,500	0.0252	1,751	0	0.0000	0	1,751
22	Adjustment	91,000	0.0252	2,293	(2,952)	0.1449	(428)	1,865
23	Adjustment	(7,461)	0.0203	(152)	0	0.0000	0	(152)
24	January 2012	57,500	0.0252	1,449	0	0.0000	0	1,449
25	Adjustment	95,000	0.0252	2,394	0	0.0000	0	2,394
26	Adjustment	(1,858)	0.0252	(47)	0	0.0000	0	(47)
27	Adjustment	2,593	0.0252	65	0	0.0000	0	65
28	TOTAL	703,634		18,044	55,091		8,081	26,125

EXHIBIT 1-D
SCHEDULE 6
SHEET 10 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FTS Amount (5=3+4) \$
1	February 2011	19,130	5.3098	101,576	0	101,576
2	Adjustment			(63,229)	0	(63,229)
3	March	19,130	5.3098	101,576	0	101,576
4	Adjustment			(63,229)	0	(63,229)
5	April	10,000	4.7451	47,451	0	47,451
6	Adjustment			(25,619)	0	(25,619)
7	May	10,000	4.7451	47,451	0	47,451
8	Adjustment			(25,619)	0	(25,619)
9	June	10,000	4.7451	47,451	0	47,451
10	Adjustment			(25,619)	0	(25,619)
11	July	10,000	4.7451	47,451	0	47,451
12	Adjustment			(25,619)	0	(25,619)
13	August	10,000	4.7451	47,451	0	47,451
14	Adjustment			(25,619)	0	(25,619)
15	September	10,000	4.7451	47,451	0	47,451
16	Adjustment			(25,619)	0	(25,619)
17	October	10,000	4.7451	47,451	0	47,451
18	Adjustment			(25,619)	0	(25,619)
19	November	19,130	5.3098	101,576	0	101,576
20	Adjustment			(54,840)	0	(54,840)
21	December	19,130	5.3098	101,576	0	101,576
22	Adjustment			(54,840)	0	(54,840)
23	January 2012	19,130	5.3098	101,576	0	101,576
24	Adjustment	0		(54,840)	0	(54,840)
25	TOTAL	165,650		369,728	0	369,728

Exhibit 1-D
Schedule 6
Sheet 11 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
Equitrans, Inc.

Line No.	Month	FTS - COMMODITY		
		Commodity Volume	Billing Rate	Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	February 2011	0	0.0000	0
2	March	33,200	0.1656	5,498
3	April	219,510	0.1566	34,375
4	Adjustment			(5,498)
5	Adjustment			(34,375)
6	May	243,195	0.1569	38,157
7	Adjustment			505
8	Adjustment			(38,157)
9	June	235,350	0.1569	36,926
10	Adjustment			(37,431)
11	July	243,195	0.1569	38,157
12	Adjustment			471
13	Adjustment			(38,628)
14	August	224,254	0.1569	35,185
15	Adjustment			486
16	Adjustment			(35,672)
17	September	217,020	0.1569	34,050
18	Adjustment			448
19	Adjustment			(34,499)
20	October	224,254	0.1568	35,163
21	Adjustment			434
22	Adjustment			(35,597)
23	November	20,500	0.1580	3,239
24	Adjustment			449
25	Adjustment			(3,688)
26	December	10,000	0.1580	1,580
27	Adjustment			57
28	Adjustment			(3,239)
29	Adjustment			(1,659)
30	January 2012	0	0.0000	(1,580)
31	Adjustment	0		(1,580)
32	TOTAL	<u>1,670,478</u>		<u>(6,422)</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 12 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Net Demand Amount (3=1x2) \$	Capacity Release (4) \$	Total FTA Amount (5=3+4) \$
1	February 2011	36,100	9.5646	345,283	0	345,283
2	March	36,100	9.5646	345,283	0	345,283
3	April	36,100	9.5646	345,283	0	345,283
4	May	36,100	9.5646	345,283	0	345,283
5	June	36,100	14.3708	518,787	0	518,787
6	July	36,100	14.3708	518,787	0	518,787
7	August	36,100	14.3708	518,787	0	518,787
8	September	36,100	14.3708	518,787	0	518,787
9	October	36,100	14.3708	518,787	0	518,787
10	November	36,100	11.7169	422,979	0	422,979
11	December	36,100	11.7169	422,979	0	422,979
12	January 2012	<u>36,100</u>	11.7169	<u>422,979</u>	<u>0</u>	<u>422,979</u>
13	TOTAL	<u>433,200</u>		<u>5,244,002</u>	<u>0</u>	<u>5,244,002</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTA			IT			Total FTA & IT Commodity
		Commodity Volume	Billing Rate	Amount	Commodity Volume	Billing Rate	Amount	
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	(7=3 + 6)
		Dth	\$/Dth	\$	Dth	\$/Dth	\$	\$
1	February 2011	1,010,730	0.0581	58,714	0	0.0000	0	58,714
2	March	311,098	0.0782	24,341	0	0.0000	0	24,341
3	April	288,108	0.0817	23,538	0	0.0000	0	23,538
4	May	239,721	0.1033	24,763	0	0.0000	0	24,763
5	June	175,590	0.0831	14,592	0	0.0000	0	14,592
6	Adjustment			(6,293)			0	(6,293)
7	July	181,443	0.0831	15,078	0	0.0000	0	15,078
	August	151,145	0.0831	12,560	0	0.0000	0	12,560
9	September	145,830	0.0831	12,118	0	0.0000	0	12,118
10	October	234,122	0.0830	19,432	0	0.0000	0	19,432
11	November	292,649	0.1745	51,076	0	0.0000	0	51,076
12	December	1,080,641	0.2580	278,805	0	0.0000	0	278,805
13	January 2012	870,993	0.1619	140,978	0	0.0000	0	140,978
14	Adjustment	0		(124,700)	0		0	(124,700)
15	TOTAL	4,982,070		545,003	0		0	545,003

EXHIBIT 1-D
SCHEDULE 6
SHEET 14 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	CDS CAPACITY RELEASE (1) \$	FT1 CAPACITY RELEASE (2) \$	CDS AND FT1 DEMAND 1_ (3) \$	TOTAL DEMAND (4 = 1 + 2 + 3) \$
1	February 2011	0	0	297,344	297,344
2	Adjustment	0	0	(26)	(26)
3	March	0	0	297,344	297,344
4	Adjustment	0	0	(13,640)	(13,640)
5	April	0	0	246,505	246,505
6	Adjustment	0	0	(26)	(26)
7	May	0	0	246,505	246,505
8	Adjustment	0	0	(4,564)	(4,564)
9	June	0	0	246,505	246,505
10	Adjustment	0	0	(27)	(27)
11	July	0	0	246,505	246,505
12	Adjustment	0	0	(4,565)	(4,565)
13	August	0	0	245,856	245,856
14	Adjustment	0	0	(27)	(27)
15	September	0	0	245,856	245,856
16	October	0	0	245,856	245,856
17	Adjustment	0	0	(4,538)	(4,538)
18	November	0	0	245,856	245,856
19	December	0	0	296,500	296,500
20	Adjustment	0	0	(4,538)	(4,538)
21	January 2012	0	0	296,500	296,500
22	TOTAL	0	0	3,125,179	3,125,179

1_ / CDS and FT1 Demand Charges are detailed on Sheets 15 -16.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	CDS Contract # 800387 Rate	Amount	Demand Volume	CDS Contract # 910463 Rate	Amount	Demand Volume	CDS Contract # 910484 Rate	Amount	TOTAL AMOUNT CDS
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) Dth	(5) \$/Dth	(6=4x5) \$	(7) Dth	(8) \$/Dth	(9=7x8) \$	(10=3+6+9) \$
1	February 2011	5,390	6.7242	36,243	364	6.7159	2,445	9,951	6.7470	67,139	105,827
2	Adjustment	0	0.0000	(26)	0	0.0000	0	0	0.0000	0	(26)
3	March	5,390	6.7242	36,243	364	6.7159	2,445	9,951	6.7470	67,139	105,827
4	Adjustment	0	0.0000	(12)	0	0.0000	0	0	0.0000	(15)	(26)
5	April	5,390	6.7243	36,244	364	6.7160	2,445	9,951	6.7470	67,139	105,828
6	Adjustment	0	0.0000	(26)	0	0.0000	0	0	0.0000	0	(26)
7	May	5,390	6.7243	36,244	364	6.7160	2,445	9,951	6.7470	67,139	105,828
8	Adjustment	0	0.0000	(26)	0	0.0000	0	0	0.0000	0	(26)
9	June	5,390	6.7243	36,244	364	6.7160	2,445	9,951	6.7470	67,139	105,828
10	Adjustment	0	0.0000	(27)	0	0.0000	0	0	0.0000	0	(27)
11	July	5,390	6.7243	36,244	364	6.7160	2,445	9,951	6.7470	67,139	105,828
12	Adjustment	0	0.0000	(13)	0	0.0000	0	0	0.0000	(15)	(27)
13	August	5,390	6.6859	36,037	364	6.6820	2,432	9,951	6.7038	66,709	105,179
14	Adjustment	0	0.0000	(13)	0	0.0000	0	0	0.0000	(15)	(27)
15	September	5,390	6.6859	36,037	364	6.6820	2,432	9,951	6.7038	66,709	105,179
16	October	5,390	6.6859	36,037	364	6.6820	2,432	9,951	6.7038	66,709	105,179
17	November	5,390	6.6859	36,037	364	6.6820	2,432	9,951	6.7038	66,709	105,179
18	December	5,390	6.6920	36,070	364	6.6881	2,434	9,951	6.7067	66,739	105,243
19	January 2012	5,390	6.6920	36,070	364	6.6881	2,434	9,951	6.7067	66,739	105,243
20	TOTAL	<u>64,680</u>		<u>433,608</u>	<u>4,368</u>		<u>29,266</u>	<u>119,412</u>		<u>803,106</u>	<u>1,265,980</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	FT-1 Contract # 830049 Rate (2) \$/Dth	Amount (3=1x2) \$	Demand Volume (4) Dth	FT-1 Contract # 8911262 Rate (5) \$/Dth	Amount (6=4x5) \$	TOTAL AMOUNT FT-1 (7=3+6) \$	Total CDS AND FT-1 Demand (8=7+Sh15, Col 10)
1	February 2011	10,000	5.0840	50,840	692,974	0.2030	140,677	191,517	297,344
2	Adjustment	0	0.0000	0	0	0.0000	0	0	(26)
3	March	10,000	5.0840	50,840	692,974	0.2030	140,677	191,517	297,344
4	Adjustment	0	0.0000	0	0	0.0000	(13,614)	(13,614)	(13,640)
5	April	0	0.0000	0	692,974	0.2030	140,677	140,677	246,505
6	Adjustment	0	0.0000	0	0	0.0000	0	0	(26)
7	May	0	0.0000	0	692,974	0.2030	140,677	140,677	246,505
8	Adjustment	0	0.0000	0	(31)	0.0000	(4,538)	(4,538)	(4,564)
9	June	0	0.0000	0	692,974	0.2030	140,677	140,677	246,505
10	Adjustment	0	0.0000	0	0	0.0000	0	0	(27)
11	July	0	0.0000	0	692,974	0.2030	140,677	140,677	246,505
12	Adjustment	0	0.0000	0	0	0.0000	(4,538)	(4,538)	(4,565)
13	August	0	0.0000	0	692,974	0.2030	140,677	140,677	245,856
14	Adjustment	0	0.0000	0	0	0.0000	0	0	(27)
15	September	0	0.0000	0	692,974	0.2030	140,677	140,677	245,856
16	October	0	0.0000	0	692,974	0.2030	140,677	140,677	245,856
17	Adjustment	0	0.0000	0	0	0.0000	(4,538)	(4,538)	(4,538)
18	November	0	0.0000	0	692,974	0.2030	140,677	140,677	245,856
19	Adjustment	0	0.0000	0	0	0.0000	0	0	0
20	December	10,000	5.0580	50,580	692,974	0.2030	140,677	191,257	296,500
21	Adjustment	0	0.0000	0	(31)	0.0000	(4,538)	(4,538)	(4,538)
22	January 2012	10,000	5.0580	50,580	692,974	0.2030	140,677	191,257	296,500
23	TOTAL	40,000		202,840	8,315,626		1,656,359	1,859,199	3,125,179

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT1 Commodity (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Total CDS Commodity (6=4x5) \$	Total FT1 CDS (7=3+5)
1	February 2011	30,700	0.0124	381	0	0.0000	0	381
2	Adjustment			387			0	387
3	March	1,900	0.0124	24	0	0.0000	0	24
4	Adjustment	0		347			0	347
5	April	0	0.0000	0	0	0.0000	0	0
6	Adjustment			22			0	22
7	May	0	0.0000	0	0	0.0000	0	0
8	June	0	0.0000	0	0	0.0000	0	0
9	July	0	0.0000	0	0	0.0000	0	0
10	August	0	0.0000	0	0	0.0000	0	0
11	September	0	0.0000	0	0	0.0000	0	0
12	October	0	0.0000	0	0	0.0000	0	0
13	November	0	0.0000	0	0	0.0000	0	0
14	December	0	0.0000	0	0	0.0000	0	0
15	January 2012	11,900	0.0581	691	0	0.0000	0	691
16	TOTAL	44,500		1,852	0		0	1,852

EXHIBIT 1-D
SCHEDULE 6
SHEET 18 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FT Amount (5=3+4) \$
1	February 2011	4,304	3.3612	14,467	0	14,467
2	March	4,304	3.3612	14,467	0	14,467
3	April	4,304	3.3612	14,467	0	14,467
4	May	4,304	3.3612	14,467	0	14,467
5	June	4,304	3.3612	14,467	0	14,467
6	July	4,304	3.3612	14,467	0	14,467
7	August	4,304	3.3612	14,467	0	14,467
8	September	4,304	3.3612	14,467	0	14,467
9	October	4,304	3.3612	14,467	0	14,467
10	November	4,304	3.3612	14,467	0	14,467
11	December	4,304	3.3612	14,467	0	14,467
12	January 2012	<u>4,304</u>	3.3612	<u>14,467</u>	<u>0</u>	<u>14,467</u>
13	TOTAL	<u>51,648</u>		<u>173,599</u>	<u>0</u>	<u>173,599</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 19 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT Commodity (3=1x2) \$
1	February 2011	54,242	0.0082	445
2	Adjustment	386	0.0083	3
3	March	54,684	0.0082	448
4	Adjustment	2,632	0.0082	22
5	April	37,280	0.0082	306
6	Adjustment	(2,469)	0.0082	(20)
7	May	25,226	0.0082	207
8	Adjustment	2,242	0.0082	18
9	June	13,907	0.0082	114
10	Adjustment	(2,259)	0.0082	(19)
11	July	10,457	0.0082	86
12	Adjustment	(1,040)	0.0082	(9)
13	August	14,618	0.0082	120
14	Adjustment	3,559	0.0082	29
15	September	15,290	0.0082	125
16	Adjustment	(1,571)	0.0081	(13)
17	October	34,800	0.0081	282
18	Adjustment	607	0.0082	5
19	November	40,580	0.0081	329
20	Adjustment	(1,087)	0.0081	(9)
21	December	60,090	0.0081	487
22	Adjustment	(694)	0.0081	(6)
23	January 2012	64,725	0.0081	524
24	Adjustment	(1,465)	0.0081	(12)
25	TOTAL	<u>424,740</u>		<u>3,464</u>

COLUMBIA GAS OF OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES
AND OTHER COMMODITY CHARGES

Line No.	Month	Transportation Shrinkage Volumes	<u>Demand</u> Operational Balancing Charges	<u>Commodity</u> Cash In/ Cash Out Exchange Fees	<u>Commodity</u> Financial Hedge Brokerage Fees	Total Commodity
		(1) Mcf	(2) \$	(3) \$	(4) \$	(5=3+4) \$
1	February 2011	(134,828)	0	7,492	5,453	12,945
2	March	(44,290)	0	0	12,402	12,402
3	April	(109,567)	0	0	9,811	9,811
4	May	(128,189)	0	0	10,842	10,842
5	June	(105,869)	0	0	13,400	13,400
6	July	(97,871)	0	0	13,154	13,154
7	August	(101,925)	70	0	15,005	15,005
8	September	(68,710)	70	(6,623)	18,057	11,434
9	October	(75,526)	247	0	20,594	20,594
10	November	(41,938)	0	0	14,820	14,820
11	December	(96,299)	0	0	8,015	8,015
12	January 2012	(84,877)	0	0	9,106	9,106
13	TOTAL	<u>(1,089,889)</u>	<u>387</u>	<u>869</u>	<u>150,659</u>	<u>151,528</u>

EXHIBIT 1-D
SCHEDULE 7
SHEET 1 OF 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
PROPANE COSTS

LINE NO.	MONTH	VOLUMES (1) MCF	TOTAL DEMAND COSTS (2) \$	TOTAL COMMODITY COSTS (3) \$	TOTAL PROPANE COSTS (4 = 2 + 3) \$
1	FEBRUARY 2011	0	0	0	0
2	MARCH	0	0	0	0
3	APRIL	0	0	0	0
4	MAY	0	0	0	0
5	JUNE	0	0	0	0
6	JULY	0	0	0	0
7	AUGUST	0	0	0	0
8	SEPTEMBER	0	0	0	0
9	OCTOBER	0	0	0	0
10	NOVEMBER	0	0	0	0
11	DECEMBER	0	0	0	0
12	JANUARY 2012	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	TOTAL	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

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

Response:

The cost of gas included in the base cost of fuel from July 1, 2011 through September 30, 2011 is detailed on Page 2. During this period, the PGC Rate was \$4.9786 with an E-Factor of \$0.6792, which equals a combined Total Rate of \$4.8495. In addition, a Storage Accounting Adjustment of (\$4.1448) was also included in the cost of gas for this period.

The cost of gas included in the base cost of fuel from October 1, 2011 through December 31, 2011 is detailed on Page 3. During this period, the PGC Rate was \$6.4307 with an E-Factor of (\$0.9067), which equals a combined Total Rate of \$5.5240.

The cost of gas included in the base cost of fuel from January 1, 2012 through March 31, 2012 is detailed on Page 4. During this period, the PGC Rate was \$6.1455 with an E-Factor of (\$0.9040), which equals a combined Total Rate of \$5.2415.

The cost of gas included in the base cost of fuel from April 1, 2012 through June 30, 2012 is detailed on Page 5. During this period, the PGC Rate was \$0.51612 with an E-Factor of (\$0.08400), which equals a combined Total Rate of \$0.43212.

Columbia has used its purchased gas cost rates effective April 1, 2012 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No.3, Schedule No.1, and Exhibit No. 103, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2010 THROUGH SEPTEMBER, 2011

Line No.	Description	Amount (1)	Change In Rate (2=3-1)	Effective 1-1-11 (3)	Change In Rate (4=5-3)	Effective 4-1-11 (5)	Change In Rate (6=7-5)	Effective 7-1-11 (7)
1	Purchased Gas Commodity Cost	\$	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	196,526,352						
3	Projected tariff sales for the twelve billing periods of							
4	October, 2010 through September, 2011	33,794,377 Mcf						
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	5,8154	\$0.2644	\$6.0798	(\$1.6902)	\$4.3896	(\$0.6148)	\$3.7748
6	Off System Sales and Capacity Release Credit	(0.1420)	\$0.0000	(0.1420)	\$0.0000	(0.1420)	\$0.0000	(0.1420)
7	PGCC (Line 5 + Line 6)	5.6734	\$0.2644	\$5.9378	(\$1.6902)	\$4.2476	(\$0.6148)	\$3.6328
8	Commodity (Over)/Under Collection							
9	Commodity E-Factor							
10	(Exhibit No. 1-E)	21,851,944	(1,687,839)	20,164,105	0	20,164,105	0	20,164,105
11	Projected sales for the twelve billing periods of							
12	October, 2010 through September, 2011	33,674,377 Mcf	Mcf	33,674,377 Mcf	Mcf	33,674,377 Mcf	Mcf	33,674,377
13	Commodity E-Factor (Line 10 / Line 12)	0.6489	(\$0.0501)	\$0.5988	\$0.0000	\$0.5988	\$0.0000	\$0.5988
14	Purchased Gas Demand Cost							
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	61,105,007	7,280,062	68,385,069	(4,319,387)	64,065,682	(4,720,783)	59,344,899
16	Less: Purchased Gas Demand recovered under Rate SS							
17	(Exhibit 1-A, Schedule 1, Page 2)	577,252	0	577,252	0	577,252	0	577,252
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,							
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0	0	0	0	0	0	0
20	Subtotal (Line 15 - Line 17 - Line 19)	60,527,755	7,280,062	67,807,817	(4,319,387)	63,488,430	(4,720,783)	58,767,647
21	Projected sales for the twelve billing periods of							
22	October, 2010 through September, 2011	1 / 41,289,411 Mcf	Mcf	41,289,411 Mcf	Mcf	41,289,411 Mcf	Mcf	41,289,411
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.4659	0.1763	1.6422	(0.1046)	1.5376	(0.1143)	1.4233
24	Storage Interest (Exhibit 1-A, Schedule 1)	(0.0200)	(0.0082)	(0.0282)	0.1259	0.0977	(0.0977)	0.0000
25	Off System Sales and Capacity Release Credit	(0.0775)	0.0000	(0.0775)	0.0000	(0.0775)	0.0000	(0.0775)
26	PGDC Rate	1.3684	0.1681	1.5365	0.0213	1.5578	(0.2120)	1.3458
27	Demand (Over)/Under Collection							
28	Demand E-Factor							
29	(Exhibit No. 1-E)	4,348,519	(1,029,021)	3,319,498	0	3,319,498	0	3,319,498
30	Projected sales for the twelve billing periods of							
31	October, 2010 through September, 2011	1 / 41,289,411 Mcf	Mcf	41,289,411 Mcf	Mcf	41,289,411 Mcf	Mcf	41,289,411
32	Demand E-Factor (Line 28 / Line 30)	0.1053	(\$0.0249)	0.0804	(\$0.0000)	0.0804	\$0.0000	0.0804
33	Total Purchased Gas Cost							
34	PGCC Rate (Line 7)	5.6734	\$0.2644	\$5.9378	(\$1.6902)	\$4.2476	(\$0.6148)	\$3.6328
35	PGDC Rate (Line 26)	1.3684	\$0.1681	\$1.5365	\$0.0213	\$1.5578	(\$0.2120)	\$1.3458
36	PGC Rate	7.0418	\$0.4325	\$7.4743	(\$1.6689)	\$5.8054	(\$0.8268)	\$4.9786
37	Currently effective PGC	5.8373		\$7.0418		\$7.4743		\$5.8054
38	Increase (Decrease) in PGC	1.2045		\$0.4325		(\$1.6689)		(\$0.8268)
39	Net (Over) Under Collection							
40	Commodity E-Factor (Line 13)	0.6489	(\$0.0501)	\$0.5988	\$0.0000	\$0.5988	\$0.0000	\$0.5988
41	Demand E-Factor (Line 32)	0.1053	(\$0.0249)	\$0.0804	(\$0.0000)	\$0.0804	\$0.0000	\$0.0804
42	E-Factor	0.7542	(\$0.0750)	\$0.6792	(\$0.0000)	\$0.6792	\$0.0000	\$0.6792
43	Currently effective E-Factor	(0.1813)		\$0.7542		\$0.6792		\$0.6792
44	Increase (Decrease) in E-Factor	0.9355		(\$0.0750)		(\$0.0000)		(\$0.0000)
45	PGC Rate	7.0418	\$0.4325	\$7.4743	(\$1.6689)	\$5.8054	(\$0.8268)	\$4.9786
46	E-Factor	0.7542	(\$0.0750)	\$0.6792	(\$0.0000)	\$0.6792	\$0.0000	\$0.6792
47	Total Rate	7.7960	\$0.3575	\$8.1535	(\$1.6689)	\$6.4846	(\$0.8268)	\$5.6578
48	Currently effective Rate	5.6560		\$7.7960		\$6.1535		\$6.4846
49	Increase (Decrease) in Rate	2.1400		\$0.3575		(\$1.6689)		(\$0.8268)
50	Price to Compare - Approximate (excluding Unbundled Uncollectible)							
51	PGCC Rate (Exhibit 1-A, Schedule 1, Page 1, Line 7)					\$4.2476		\$3.6328
52	Adjustment due to Change in Storage Accounting per Docket No. P-2010-2209925					\$1.5590		\$1.5590
53	Choice Credit (Exhibit 1-A, Schedule 3, Page 1, Line 17c)					\$0.2531		\$0.2496
54	Price to Compare - Billed to Sales Customers					\$6.0597		\$5.4414
55	Storage Accounting Adjustment per Docket No. P-2010-2209925					(\$5.7038)		(\$5.7038)
56	Billed Gas Supply Charges - Commodity Cost of Gas					\$0.3559		(\$0.2624)

1 / Includes 7,500,000 Mcf Transportation Volumes for the Company's Choice Program & Rider PPS.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377
3	Projected tariff sales for the twelve billing periods of	
4	October, 2011 through September, 2012	30,435,024 Mcf
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	5.1350
6	Off System Sales and Capacity Release Credit	(0.1577)
7	PGCC (Line 5 + Line 6)	4.9773
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(21,836,300)
11	Projected sales for the twelve billing periods of	
12	October, 2011 through September, 2012	33,361,792 Mcf
13	Commodity E-Factor (Line 10/ Line 12)	(0.6545)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 1, Sheet 2)	539,858
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Sheet 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336
21	Projected sales for the twelve billing periods of	
22	October, 2011 through September, 2012 1 /	41,722,887 Mcf
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.5301
24	Off System Sales and Capacity Release Credit	(0.0767)
25	PGDC Rate	1.4534
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(10,522,361)
29	Projected sales for the twelve billing periods of	
30	October, 2011 through September, 2012 1 /	41,722,887 Mcf
31	Demand E-Factor (Line 28 / Line 30)	(0.2522)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	4.9773
34	PGDC Rate (Line 26)	1.4534
35	PGC Rate	6.4307
36	Currently effective PGC	4.9786
37	Increase (Decrease) in PGC	1.4521
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.6545)
40	Demand E-Factor (Line 32)	(0.2522)
41	E-Factor	(0.9067)
42	Currently effective E-Factor	0.6792
43	Increase (Decrease) in E-Factor	(1.5859)
44	PGC Rate	6.4307
45	E-Factor	(0.9067)
46	Total Rate	5.5240
47	Currently effective Rate	5.6578
48	Increase (Decrease) in Rate	(0.1338)

1 / Includes 11,288,000 Mcf Transportation Volumes for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-12 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$	\$/Mcf	\$/Mcf
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2011 through September, 2012	30,435,024 Mcf		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	5.1350	(\$0.2284)	\$4.9066
6	Off System Sales and Capacity Release Credit	(0.1577)	\$0.0000	(\$0.1577)
7	PGCC (Line 5 + Line 6)	4.9773	(0.2284)	4.7489
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit 1-E, Schedule 1)	(21,836,300)	364,593	(21,471,707)
11	Projected sales for the twelve billing periods of			
12	October, 2011 through September, 2012	33,361,792 Mcf		33,361,792 Mcf
13	Commodity E-Factor (Line 10/ Line 12)	(0.6545)	\$0.0109	(0.6436)
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	539,858		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Sheet 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336		
21	Projected sales for the twelve billing periods of			
22	October, 2011 through September, 2012 1_ /	41,722,887 Mcf		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.5301	(\$0.0568)	1.4733
24	Off System Sales and Capacity Release Credit	(0.0767)	\$0.0000	(\$0.0767)
25	PGDC Rate	1.4534	(0.0568)	1.3966
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E- Factor			
28	(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)
29	Projected sales for the twelve billing periods of			
30	October, 2011 through September, 2012 1_ /	41,722,887 Mcf		41,722,887 Mcf
31	Demand E-Factor (Line 28 / Line 30)	(0.2522)	(\$0.0082)	(0.2604)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	4.9773	(\$0.2284)	4.7489
34	PGDC Rate (Line 25)	1.4534	(\$0.0568)	1.3966
35	PGC Rate	6.4307	(\$0.2852)	6.1455
36	Currently effective PGC	4.9786		\$6.4307
37	Increase (Decrease) in PGC	1.4521		(0.2852)
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.6545)	\$0.0109	(0.6436)
40	Demand E-Factor (Line 31)	(0.2522)	(\$0.0082)	(0.2604)
41	E-Factor	(0.9067)	\$0.0027	(0.9040)
42	Currently effective E-Factor	0.6792		(\$0.9067)
43	Increase (Decrease) in E-Factor	(1.5859)		0.0027
44	PGC Rate	6.4307	(\$0.2852)	6.1455
45	E-Factor	(0.9067)	\$0.0027	(0.9040)
46	Total Rate	5.5240	(\$0.2825)	5.2415
47	Currently effective Rate	5.6578		\$5.5240
48	Increase (Decrease) in Rate	(0.1338)		(0.2825)

1_ / Includes 11,288,000 Mcf Transportation Volumes for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line	No.	Description	Amount	Change in Rate	Effective 1-1-12	Change in Rate	Effective 4-1-12
			(1)	(2=3-1)	(3)	(4=5-3)	(5)
			\$	\$/Therm	\$/Therm	\$/Therm	\$/Therm
1		<u>Purchased Gas Commodity Cost</u>					
2		Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377				
3		Projected tariff sales for the twelve billing periods of					
4		October, 2011 through September, 2012	327,541,725 Therms				
5		PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.47714	(0.02122)	0.45592	(0.06652)	0.38940
6		Off System Sales and Capacity Release Credit	(0.01465)	0.00000	(0.01465)	0.00000	(0.01465)
7		PGCC (Line 5 + Line 6)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475
8		<u>Commodity (Over)/Under Collection</u>					
9		Commodity E-Factor					
10		(Exhibit No. 1-E)	(21,836,300)	364,593	(21,471,707)	0.00000	(21,471,707)
11		Projected sales for the twelve billing periods of					
12		October, 2011 through September, 2012	359,039,603 Therms		359,039,603		359,039,603
13		Commodity E-Factor (Line 10/ Line 12)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)
14		<u>Purchased Gas Demand Cost</u>					
15		Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194				
16		Less: Purchased Gas Demand recovered under Rate SS					
17		(Exhibit 1-A, Schedule 2, Sheet 2)	539,858				
18		Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,					
19		SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0				
20		Subtotal (Line 15 - Line 17 - Line 19)	63,839,336				
21		Projected sales for the twelve billing periods of					
22		October, 2011 through September, 2012 1_ /	449,021,714 Therms				
23		PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.14218	(0.00528)	0.13690	0.01160	0.14818
24		Off System Sales and Capacity Release Credit	(0.00713)	0.00000	(0.00713)	0.00000	(0.00713)
25		PGDC Rate	0.13505	(0.00528)	0.12977	0.01160	0.14137
26		<u>Demand (Over)/Under Collection</u>					
27		Demand E-Factor					
28		(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)	0.00000	(10,863,254)
29		Projected sales for the twelve billing periods of					
30		October, 2011 through September, 2012 1_ /	449,021,714 Therms		449,021,714		449,021,714
31		Demand E-Factor (Line 28 / Line 30)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)
32		<u>Total Purchased Gas Cost</u>					
33		PGCC Rate (Line 7)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475
34		PGDC Rate (Line 25)	0.13505	(0.00528)	0.12977	0.01160	0.14137
35		PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612
36		Currently effective PGC	0.46261		0.59754		0.57104
37		Increase (Decrease) in PGC	0.13493		(0.02650)		(0.05492)
38		<u>Net (Over) Under Collection</u>					
39		Commodity E-Factor (Line 13)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)
40		Demand E-Factor (Line 31)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)
41		E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)
42		Currently effective E-Factor	0.06311		(0.08425)		(0.08400)
43		Increase (Decrease) in E-Factor	(0.14736)		0.00025		-
44		PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612
45		E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)
46		Total Rate	0.51329	(0.02625)	0.48704	(0.05492)	0.43212
47		Currently effective Rate	0.52572		0.51329		0.48704
48		Increase (Decrease) in Rate	(0.01243)		(0.02625)		(0.05492)

1_ / Includes 121,480,000 Therm Transportation Quantities for the Company's Choice Program

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

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED May 31, 2012
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

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

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ended May 31, 2012 was \$33,369,901. Please see Page 2 of this schedule for detail of this adjustment by rate schedule.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended May 31, 2012
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$ 181,578,736
Per Books for the Twelve Months Ended
May 31, 2012

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

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
Residential Sales Service - RSS	4.3212	22,735,938	98,246,534
Residential Distributed Generation Sales Service - RDGSS	4.3212	2,716	11,738
Small General Sales Service - SGSS	4.3212	8,059,234	34,825,561
Negotiated Sales Service- NSS	Varies	59,377	231,585
Large General Sales Service - LGSS	4.3212	941,489	4,068,364
Residential Distribution Service - RDS	0.8731	7,316,962	6,388,440
Residential Distribution Service CAP - RCC	0.8731	2,663,151	2,325,197
Residential Distributed Generation Distribution Service - RDGDS	0.8731	771	674
Small Commercial Distribution - SCD	0.8731	1,544,443	1,348,453
Small General Distribution Service - SGDS	1.1717	650,584	762,289
Total Gas Supply Expense			148,208,835
Gas Supply Expense Adjustment			33,369,901

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

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

Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2011-2228696 consisting of 13 exhibits filed on March 1, 2011. On April 1, 2011, the Company filed its testimony and additional exhibits. Rates are to be effective through September 30, 2012.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-204 for the filing updates of purchased gas cost and revenues. The October 1, 2011 Quarterly PGC comprises Pages 2-61 with rates effective for October 1, 2011 through December 31, 2011. The January 1, 2012 Quarterly PGC comprises Pages 63-114 with rates effective for January 1, 2012 through March 31, 2012. The April 1, 2012 Quarterly PGC comprises Pages 115-159 with rates effective for April 1, 2012 through June 30, 2012. The July 1, 2012 Quarterly PGC comprises Pages 160-203 with rates effective July 1, 2012 through September 30, 2012.

Exhibit 1-A
Schedule 1
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377
3	Projected tariff sales for the twelve billing periods of	
4	October, 2011 through September, 2012	30,435,024 Mcf
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	5.1350
6	Off System Sales and Capacity Release Credit	(0.1577)
7	PGCC (Line 5 + Line 6)	4.9773
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(21,836,300)
11	Projected sales for the twelve billing periods of	
12	October, 2011 through September, 2012	33,361,792 Mcf
13	Commodity E-Factor (Line 10/ Line 12)	(0.6545)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 1, Sheet 2)	539,858
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Sheet 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336
21	Projected sales for the twelve billing periods of	
22	October, 2011 through September, 2012 1_ /	41,722,887 Mcf
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.5301
24	Off System Sales and Capacity Release Credit	(0.0767)
25	PGDC Rate	1.4534
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(10,522,361)
29	Projected sales for the twelve billing periods of	
30	October, 2011 through September, 2012 1_ /	41,722,887 Mcf
31	Demand E-Factor (Line 28 / Line 30)	(0.2522)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	4.9773
34	PGDC Rate (Line 26)	1.4534
35	PGC Rate	6.4307
36	Currently effective PGC	4.9786
37	Increase (Decrease) in PGC	1.4521
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.6545)
40	Demand E-Factor (Line 32)	(0.2522)
41	E-Factor	(0.9067)
42	Currently effective E-Factor	0.6792
43	Increase (Decrease) in E-Factor	(1.5859)
44	PGC Rate	6.4307
45	E-Factor	(0.9067)
46	Total Rate	5.5240
47	Currently effective Rate	5.6578
48	Increase (Decrease) in Rate	(0.1338)

1_ / Includes 11,288,000 Mcf Transportation Volumes for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Detail (1)	Total (2) \$
1	Total estimated demand charges for the period		
2	October, 2011 through September, 2012	64,379,194	
3	Estimated demand volumes (Mcf)	7,538,602	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$ 8.54</u>	
5	Daily purchased gas demand rate (Mcf)		
6	Demand Cost Recovered Under Rate SS		
7	Daily purchased gas demand (Mcf)	63,216 Mcf	
8	Daily purchased gas demand rate per Mcf	<u>\$ 8.54</u>	
9	Total rate SS daily demand cost		
10	recovered (Line 7 x Line 8)		<u>\$ 539,858</u>
[1]	Monthly Demand Billing Determinants x 12	8,113,044 Dth	
	BTU conversion factor	<u>1.0762</u>	
	Annual Demand Volumes (Mcf)	7,538,602 Mcf	

Exhibit 1-A
Schedule 2
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Sales Subject To PGCC (1) MCF	PGCC Rate* (2) \$/MCF	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Mcf	PGDC Rate * (5) \$/Mcf	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2011	1,750,354	5.1350	8,988,068	2,112,927	1.5301	3,232,990	12,221,058
2	November	3,128,187	5.1350	16,063,241	3,959,763	1.5301	6,058,834	22,122,075
3	December	5,015,785	5.1350	25,756,058	6,488,356	1.5301	9,927,833	35,683,891
4	January - 2012	5,959,622	5.1350	30,602,657	8,046,384	1.5301	12,311,772	42,914,429
5	February	5,178,333	5.1350	26,590,741	7,258,972	1.5301	11,106,954	37,697,695
6	March	4,146,401	5.1350	21,291,769	5,911,827	1.5301	9,045,686	30,337,455
7	April	2,073,878	5.1350	10,649,363	3,272,716	1.5301	5,007,583	15,656,946
8	May	974,874	5.1350	5,005,980	1,527,427	1.5301	2,337,115	7,343,095
9	June	510,745	5.1350	2,622,675	823,222	1.5301	1,259,611	3,882,286
10	July	520,514	5.1350	2,672,841	730,178	1.5301	1,117,246	3,790,087
11	August	485,947	5.1350	2,495,337	692,202	1.5301	1,059,138	3,554,475
12	September	<u>690,383</u>	5.1350	<u>3,545,116</u>	<u>898,915</u>	1.5301	<u>1,375,429</u>	<u>4,920,545</u>
13	Total	30,435,024		156,283,846	41,722,887		63,840,190	220,124,036

*Note: Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Daily Purchased Gas Demand Volumes (1) Mcf	Daily Gas Demand Rate (2) \$/Mcf	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2011	5,268	8.54	44,988
2	November	5,268	8.54	44,988
3	December	5,268	8.54	44,988
4	January - 2012	5,268	8.54	44,988
5	February	5,268	8.54	44,988
6	March	5,268	8.54	44,988
7	April	5,268	8.54	44,988
8	May	5,268	8.54	44,988
9	June	5,268	8.54	44,988
10	July	5,268	8.54	44,988
11	August	5,268	8.54	44,988
12	September	<u>5,268</u>	8.54	<u>44,988</u>
13	Total	63,216		539,858

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Large Volume GDS Deliveries	Rate	Revenue	Small Volume GDS Deliveries	Rate	Revenue	Total Trans. Revenue
		(1) Mcf	(2) \$/Mcf	(3=1x2) \$	(4) Mcf	(5) \$/Mcf	(6=4x5) \$	(7=3+6) \$
1	October - 2011	0	0.0242	0	0	0.0748	0	0
2	November	0	0.0242	0	0	0.0748	0	0
3	December	0	0.0242	0	0	0.0748	0	0
4	January - 2012	0	0.0242	0	0	0.0748	0	0
5	February	0	0.0242	0	0	0.0748	0	0
6	March	0	0.0242	0	0	0.0748	0	0
7	April	0	0.0242	0	0	0.0748	0	0
8	May	0	0.0242	0	0	0.0748	0	0
9	June	0	0.0242	0	0	0.0748	0	0
10	July	0	0.0242	0	0	0.0748	0	0
11	August	0	0.0242	0	0	0.0748	0	0
12	September	<u>0</u>	0.0242	<u>0</u>	<u>0</u>	0.0748	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2011 1307(f) PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas**	Commodity Over/ Undercollection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas**	Demand Over/ Undercollection	Total Over/ Undercollection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October - 2011	8,988,068	7,322,821	1,665,247	3,277,978	5,998,110	(2,720,132)	(1,054,885)
2	November	16,063,241	18,473,283	(2,410,042)	6,103,822	6,053,168	50,654	(2,359,388)
3	December	25,756,058	29,045,342	(3,289,284)	9,972,821	6,103,748	3,869,073	579,790
4	January - 2012	30,602,657	33,444,138	(2,841,481)	12,356,760	6,103,748	6,253,012	3,411,531
5	February	26,590,741	27,963,475	(1,372,734)	11,151,942	6,103,748	5,048,194	3,675,460
6	March	21,291,769	20,834,556	457,213	9,090,674	6,103,748	2,986,926	3,444,139
7	April	10,649,363	9,482,050	1,167,313	5,052,571	4,652,154	400,417	1,567,730
8	May	5,005,980	3,649,644	1,356,336	2,382,103	4,652,154	(2,270,051)	(913,715)
9	June	2,622,675	1,425,503	1,197,172	1,304,599	4,652,154	(3,347,555)	(2,150,383)
10	July	2,672,841	1,400,014	1,272,827	1,162,234	4,652,154	(3,489,920)	(2,217,093)
11	August	2,495,337	1,161,418	1,333,919	1,104,126	4,652,154	(3,548,028)	(2,214,110)
12	September	3,545,116	2,082,132	1,462,984	1,420,417	4,652,154	(3,231,737)	(1,768,752)
13	Total	156,283,846	156,284,377	(531)	64,380,048	64,379,194	854	323

**Note: Refer to Exhibit 1-B, Schedule No. 1.

Exhibit 1-A
Schedule 3
Sheet 1 of 2

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2012

\$64,379,194	1. Demand Costs per 1307(f) Filing (Exhibit 1-B, Schedule 1)
(539,858)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS (Exhibit 1-A, Schedule 2, Sheet 3)
(10,522,361)	1c. Experienced Demand Net Overcollection (Exhibit No. 1-E)
<u>\$53,316,975</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$150.83 per Mcf	3. Unit FT Demand Charge Per Mcf of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
1.0762 Dth/MCF	4. Heat Content (Dth/MCF Conversion).
41,723 MMCF	5. Projected Sales & Choice Requirements for 12 billing periods of October, 2011 through September, 2012
42,574 MMCF	6. Projected Sales & Choice Requirements 12 months ended September 2012, including Unaccounted For @ 2.0%
20,215 MMCF	7. Annual Injections and Withdrawals, Normal Weather
1 MCF	8a. Volume Delivered to the Customer
<u>2.00%</u>	8b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0204 MCF	8c. Volume Delivered to the City Gate. (8a)/(1-8b)
\$1.2779 per MCF	9. Unit Demand Charge: (2) / (5)
(\$0.0767) per MCF	10. OSS and Capacity Release Credit
0.0028 MCF	11. Average Daily FT Delivery: (8c) / 365 days
\$0.4223 per Mcf	12. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$0.8556 per Mcf	13. Annual Demand Charge for other capacity that CPA retains (9) - (13)
0.4845 MCF	14. Volume Injected and Withdrawn to Deliver 1 Mcf to the Customer: (7) / (5)
\$0.0080	15a. Injection Charge @ \$0.0153/Dth
\$0.0007	15b. FSS Shrinkage @ 0.03 percent for gas at \$4.59/Dth
\$0.0080	15c. Withdrawal Charge @ \$0.0153/Dth
\$0.0168	15d. SST Commodity Charge @ \$0.0322/Dth
<u>\$0.0533</u>	15e. SST retention @ 2.229% for gas at \$4.59/Dth
<u>\$0.0868</u> per Mcf	15f. Total Annual Variable Storage Costs
\$0.4223 per Mcf	16. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0868)</u> per Mcf	16a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.3355</u> per Mcf	16b. Less Storage Costs: = (16f)
	16c. Net Credit: (17a) + (17b)
<u>\$0.8657</u> per Mcf	17. Purchased Gas Demand Charge Paid By the CHOICE Customer: (9)+(10)+(11) - (17c)

October 1, 2011 Quarterly Filing

Exhibit 1-A
Schedule 3
Sheet 2 of 2

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	CGT FTS-1 Capacity	Total: TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	137,588	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$10,008,696	\$2,875,476	
4a. Monthly Billing Determinants	137,588	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.74	\$65.90	
4c. Monthly Demand Charge (4b / number of months)	\$6.062	\$5.492	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.023 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6)			
\$/Dth	\$72.74	\$67.41	\$140.15
\$/MCF			\$150.83

Notes:

1/ Projected demand costs for the period 12 months ended September, 2012.

2/ $1.023 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.02229)$

Exhibit No. 1-B
Schedule 1
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2011 Through September 2012

Line		2011			2012									
No	Description	October	November	December	January	February	March	April	May	June	July	August	September	Total
1	Total Volumes													
2	MCF	1,584,278	3,412,934	5,645,791	6,805,427	5,971,938	4,614,383	2,066,530	757,294	273,184	256,457	219,290	416,279	32,023,786
3	DTH	1,705,000	3,673,000	6,076,000	7,324,000	6,427,000	4,966,000	2,224,000	815,000	294,000	276,000	236,000	448,000	34,464,000
4	Total Demand Costs	5,998,110	6,053,168	6,103,748	6,103,748	6,103,748	6,103,748	4,652,154	4,652,154	4,652,154	4,652,154	4,652,154	4,652,154	64,379,194
5	Total Commodity Costs	7,322,821	18,473,283	29,045,342	33,444,138	27,963,475	20,834,556	9,482,050	3,649,644	1,425,503	1,400,014	1,161,418	2,082,132	156,284,377
6	Total Estimated Gas Costs													
7	(Line 7 = Line 4 + Line 5)	13,320,931	24,526,451	35,149,090	39,547,886	34,067,223	26,938,304	14,134,204	8,301,798	6,077,657	6,052,168	5,813,572	6,734,286	220,663,571

Exhibit 1-B
Schedule 1
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs
Demand Costs

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	51,275,400
2	Columbia Gulf Transmission	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	2,875,476
3	Texas Eastern Transmission	243,208	243,208	293,788	293,788	293,788	293,788	243,208	243,208	243,208	243,208	243,208	243,208	3,120,816
4	Dominion Transmission	39,265	69,418	69,418	69,418	69,418	69,418	39,265	39,265	39,265	39,265	39,265	39,265	621,945
5	Tennessee Gas	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	6,225,444
6	National Fuel Gas	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604
7	Equitrans	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509
8	LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
10	Total Demand Cost	<u>5,998,110</u>	<u>6,053,168</u>	<u>6,103,748</u>	<u>6,103,748</u>	<u>6,103,748</u>	<u>6,103,748</u>	<u>4,652,154</u>	<u>4,652,154</u>	<u>4,652,154</u>	<u>4,652,154</u>	<u>4,652,154</u>	<u>4,652,154</u>	<u>64,379,194</u>

Exhibit No. 1-B
Schedule 1
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2011			2012									Total
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
1	Term	177,368	2,887,509	15,031,640	14,673,567	9,995,278	3,282,560	3,156,844	3,276,186	3,192,532	3,330,231	3,354,393	3,257,055	65,615,163
2	Spot	9,689,011	1,101,726	0	0	0	1,620,963	13,001,339	10,423,798	8,910,440	14,351,766	10,407,072	10,761,384	80,267,499
3	Local & Appalachian	84,062	82,026	91,542	94,578	86,320	94,314	89,439	94,446	91,035	96,338	96,888	92,568	1,093,556
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,385,720)	10,973,292	10,436,550	16,419,273	17,179,657	15,836,719	(6,765,572)	(10,144,786)	(10,768,504)	(16,378,321)	(12,696,935)	(12,028,875)	(1,323,221)
6	Financial Hedges	758,100	3,428,730	3,485,610	2,256,720	702,220	0	0	0	0	0	0	0	10,631,380
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	<u>7,322,821</u>	<u>18,473,283</u>	<u>29,045,342</u>	<u>33,444,138</u>	<u>27,963,475</u>	<u>20,834,556</u>	<u>9,482,050</u>	<u>3,649,644</u>	<u>1,425,503</u>	<u>1,400,014</u>	<u>1,161,418</u>	<u>2,082,132</u>	<u>156,284,377</u>

Exhibit No. 1-B
Schedule 1
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs
Commodity Volumes

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>Term</u>														
1	Total-MCF	41,814	667,162	3,262,405	3,081,212	2,089,760	683,888	665,304	684,817	660,658	682,029	682,959	662,516	13,864,524
2	Total-DTH	45,000	718,000	3,511,000	3,316,000	2,249,000	736,000	716,000	737,000	711,000	734,000	735,000	713,000	14,921,000
<u>Spot</u>														
3	Total-MCF	2,412,191	270,396	0	0	0	361,457	2,899,089	2,309,980	1,955,027	3,116,521	2,246,794	2,321,130	17,892,585
4	Total-DTH	2,596,000	291,000	0	0	0	389,000	3,120,000	2,486,000	2,104,000	3,354,000	2,418,000	2,498,000	19,256,000
<u>Local & Appalachian</u>														
5	Total-MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
6	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
<u>Propane</u>														
7	Total-MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Storage</u>														
9	Total-MCF	(890,169)	2,455,863	2,362,944	3,703,773	3,863,594	3,548,596	(1,517,376)	(2,257,945)	(2,362,014)	(3,562,535)	(2,730,905)	(2,586,880)	26,947
10	Total-DTH	(958,000)	2,643,000	2,543,000	3,986,000	4,158,000	3,819,000	(1,633,000)	(2,430,000)	(2,542,000)	(3,834,000)	(2,939,000)	(2,784,000)	29,000
<u>Total - All Sources</u>														
11	Total-MCF	<u>1,584,278</u>	<u>3,412,934</u>	<u>5,645,791</u>	<u>6,805,427</u>	<u>5,971,938</u>	<u>4,614,383</u>	<u>2,066,530</u>	<u>757,294</u>	<u>273,184</u>	<u>256,457</u>	<u>219,290</u>	<u>416,279</u>	<u>32,023,786</u>
12	Total-DTH	<u>1,705,000</u>	<u>3,673,000</u>	<u>6,076,000</u>	<u>7,324,000</u>	<u>6,427,000</u>	<u>4,966,000</u>	<u>2,224,000</u>	<u>815,000</u>	<u>294,000</u>	<u>276,000</u>	<u>236,000</u>	<u>448,000</u>	<u>34,464,000</u>

Exhibit 1-B
Schedule 2
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2011				2012								Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Columbia Gas Transmission</u>														
<u>FTS</u>														
1	Billing Determinant-Dth	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	
2	Demand Rate	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	
3	Demand Cost	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	10,008,696
<u>FSS-Reservation</u>														
4	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	
5	Demand Rate	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	
6	Demand Cost	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	8,251,176
<u>FSS-Capacity</u>														
7	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	
8	Demand Rate	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	
9	Demand Cost	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	8,788,308
<u>SST</u>														
10	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	
11	Demand Rate	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	
12	Demand Cost	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	1,345,957	1,345,957	1,345,957	1,345,957	1,345,957	1,345,957	24,227,220
13	Total TCO Demand Cost	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	51,275,400

Exhibit I-B
Schedule 2
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gulf Transmission Company

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>Columbia Gulf Transmission</u>													
	<u>FTS-1</u>													
1	Billing Determinant-Dth	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	
2	Demand Rate	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	5.4919	
3	Demand Cost	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	2,875,476
4	Total Columbia Gulf Demand Cost	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	239,623	2,875,476

Exhibit 1-B
Schedule 3
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2011				2012								Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>FTI-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
3	Demand Cost	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	344,112
<u>FTI-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
6	Demand Cost	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	1,312,236
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	15.3873	
9	Demand Cost	36,037	36,037	36,037	36,037	36,037	36,037	36,037	36,037	36,037	36,037	36,037	36,037	432,444
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	13.3419	
12	Demand Cost	66,710	66,710	66,710	66,710	66,710	66,710	66,710	66,710	66,710	66,710	66,710	66,710	800,520
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	15.3940	
15	Demand Cost	2,432	2,432	2,432	2,432	2,432	2,432	2,432	2,432	2,432	2,432	2,432	2,432	29,184
<u>FTI-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	5.0580	5.0580	5.0580	5.0580	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	50,580	50,580	50,580	50,580	0	0	0	0	0	0	202,320
19	Total TETCO Demand Cost	243,208	243,208	293,788	293,788	293,788	293,788	243,208	243,208	243,208	243,208	243,208	243,208	3,120,816

Note: Texas Eastern Transmission Corporation's tariff includes demand charges for production areas to access areas and also demand charges for access areas to market areas

Exhibit 1-B
Schedule 4
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Dominion Transmission

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Dominion Transmission</u>														
<u>GSS - Reservation</u>														
1	Billing Determinant-Dth	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
2	Demand Rate	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	1.8892	
3	Demand Cost	17,003	17,003	17,003	17,003	17,003	17,003	17,003	17,003	17,003	17,003	17,003	17,003	204,036
<u>GSS - Capacity</u>														
4	Billing Determinant-Dth	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	
5	Demand Rate	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	
6	Demand Cost	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	163,764
<u>ETNN</u>														
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	
9	Demand Cost	0	25,845	25,845	25,845	25,845	25,845	0	0	0	0	0	0	129,225
<u>ET</u>														
10	Billing Determinant-Dth	2,000	3,000	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	
11	Total-DTH	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	4.3075	
12	Demand Cost	8,615	12,923	12,923	12,923	12,923	12,923	8,615	8,615	8,615	8,615	8,615	8,615	124,920
13	Total DTI Demand Cost	39,265	69,418	69,418	69,418	69,418	69,418	39,265	39,265	39,265	39,265	39,265	39,265	621,945

Exhibit 1-B
Schedule 5
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Tennessee Gas FT-A (Direct) New Castle - 500 Line</u>														
1	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
2	Demand Rate	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	
3	Demand Cost	164,266	164,266	164,266	164,266	164,266	164,266	164,266	164,266	164,266	164,266	164,266	164,266	1,971,192
<u>Tennessee Gas FT-A (Direct) New Castle - 800 Line</u>														
4	Billing Determinant-Dth	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	
5	Demand Rate	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	21.6140	
6	Demand Cost	181,558	181,558	181,558	181,558	181,558	181,558	181,558	181,558	181,558	181,558	181,558	181,558	2,178,696
<u>Tennessee Gas FT-A (Direct) Pitt Terminal - 500 Line</u>														
7	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
8	Demand Rate	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	
9	Demand Cost	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	715,776
<u>Tennessee Gas FT-A (Direct) TCO - 500 Line</u>														
10	Billing Determinant-Dth	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	
11	Demand Rate	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	
12	Total-DTH	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	1,359,780
13	Total Tennessee Gas Demand Cost	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	518,787	6,225,444

Exhibit 1-B
Schedule 6
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>National</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	
3	Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604
4	Total National Fuel Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604

Exhibit 1-B
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Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs

Equitrans

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Equitrans FTS</u>													
1	Billing Determinant-Dth	4,601	8,802	8,802	8,802	8,802	8,802	4,601	4,601	4,601	4,601	4,601	4,601	
2	Demand Rate	4.7451	5.3098	5.3098	5.3098	5.3098	5.3098	4.7451	4.7451	4.7451	4.7451	4.7451	4.7451	
3	Demand Cost	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509
4	Total Equitrans Demand Cost	<u>21,832</u>	<u>46,737</u>	<u>46,737</u>	<u>46,737</u>	<u>46,737</u>	<u>46,737</u>	<u>21,832</u>	<u>21,832</u>	<u>21,832</u>	<u>21,832</u>	<u>21,832</u>	<u>21,832</u>	<u>386,509</u>

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Schedule 8
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2011			2012								Total
		October	November	December	January	February	March	April	May	June	July	August	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>TERM</u>												
2	<u>COLUMBIA GULF - TCO</u>												
3	Quantity - MCF	0	0	252,741	252,741	236,945	0	0	0	0	0	0	742,427
4	Quantity - DTH	0	0	272,000	272,000	255,000	0	0	0	0	0	0	799,000
5	Rate-\$/DTH	0.0000	0.0000	4.1951	4.3387	4.3563	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	0	0	1,141,067	1,180,126	1,110,857	0	0	0	0	0	0	3,432,050
7	<u>COLUMBIA TRANSMISSION</u>												
8	Quantity - MCF	0	0	1,296,227	1,115,034	578,889	0	0	0	0	0	0	2,990,150
9	Quantity - DTH	0	0	1,395,000	1,200,000	623,000	0	0	0	0	0	0	3,218,000
10	Rate-\$/DTH	0.0000	0.0000	4.2883	4.4294	4.4468	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
11	Cost-\$	0	0	5,982,179	5,315,280	2,770,356	0	0	0	0	0	0	14,067,815
12	<u>TEXAS EASTERN</u>												
13	Quantity - MCF	41,814	667,162	682,959	682,959	639,286	683,888	665,304	684,817	660,658	682,029	682,959	7,436,351
14	Quantity - DTH	45,000	718,000	735,000	735,000	688,000	736,000	716,000	737,000	711,000	734,000	735,000	8,003,000
15	Rate-\$/DTH	3.9415	4.0216	4.3242	4.4729	4.4912	4.4600	4.4090	4.4453	4.4902	4.5371	4.5638	
16	Cost-\$	177,368	2,887,509	3,178,287	3,287,582	3,089,946	3,282,560	3,156,844	3,276,186	3,192,532	3,330,231	3,354,393	35,470,493
17	<u>TENNESSEE GAS PIPELINE</u>												
18	Quantity - MCF	0	0	1,030,478	1,030,478	634,640	0	0	0	0	0	0	2,695,596
19	Quantity - DTH	0	0	1,109,000	1,109,000	683,000	0	0	0	0	0	0	2,901,000
20	Rate-\$/DTH	0.0000	0.0000	4.2652	4.4099	4.4277	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
21	Cost-\$	0	0	4,730,107	4,890,579	3,024,119	0	0	0	0	0	0	12,644,805
22	<u>NATIONAL</u>												
23	Quantity - MCF	0	0	0	0	0	0	0	0	0	0	0	0
24	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0
25	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
26	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0
27	Total - MCF	41,814	667,162	3,262,405	3,081,212	2,089,760	683,888	665,304	684,817	660,658	682,029	682,959	13,864,524
28	Total - DTH	45,000	718,000	3,511,000	3,316,000	2,249,000	736,000	716,000	737,000	711,000	734,000	735,000	14,921,000
29	Total Term Commodity												
30	Cost-\$	177,368	2,887,509	15,031,640	14,673,567	9,995,278	3,282,560	3,156,844	3,276,186	3,192,532	3,330,231	3,354,393	65,615,163

Exhibit No. 1-B
Schedule 9
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>SPOT</u>													
	<u>Base</u>													
2	Quantity - MCF	2,203,122	270,396	0	0	0	361,457	2,718,825	2,309,980	1,955,027	3,116,521	2,246,794	2,321,130	17,503,252
3	Quantity - DTH	2,371,000	291,000	0	0	0	389,000	2,926,000	2,486,000	2,104,000	3,354,000	2,418,000	2,498,000	18,837,000
4	Rate-\$/DTH	3.7210	3.7860	4.0410	4.1790	4.1960	4.1670	4.1590	4.1930	4.2350	4.2790	4.3040	4.3080	
5	Cost-\$	8,822,491	1,101,726	0	0	0	1,620,963	12,169,234	10,423,798	8,910,440	14,351,766	10,407,072	10,761,384	78,568,874
	<u>Swing</u>													
6	Quantity - MCF	209,069	0	0	0	0	0	180,264	0	0	0	0	0	389,333
7	Quantity - DTH	225,000	0	0	0	0	0	194,000	0	0	0	0	0	419,000
8	Rate-\$/DTH	3.8512	0.0000	0.0000	0.0000	0.0000	0.0000	4.2892	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	866,520	0	0	0	0	0	832,105	0	0	0	0	0	1,698,625
10	Total - MCF	2,412,191	270,396	0	0	0	361,457	2,899,089	2,309,980	1,955,027	3,116,521	2,246,794	2,321,130	17,892,585
11	Total - DTH	2,596,000	291,000	0	0	0	389,000	3,120,000	2,486,000	2,104,000	3,354,000	2,418,000	2,498,000	19,256,000
12	Total Spot													
13	Commodity Cost - \$	9,689,011	1,101,726	0	0	0	1,620,963	13,001,339	10,423,798	8,910,440	14,351,766	10,407,072	10,761,384	80,267,499
	<u>Local Direct</u>													
14	Quantity - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
15	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
16	Rate-\$/DTH	3.8210	3.9060	4.1610	4.2990	4.3160	4.2870	4.2590	4.2930	4.3350	4.3790	4.4040	4.4080	
17	Cost-\$	84,062	82,026	91,542	94,578	86,320	94,314	89,439	94,446	91,035	96,338	96,888	92,568	1,093,556
18	Total - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
19	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
20	Total Local													
21	Commodity Cost - \$	84,062	82,026	91,542	94,578	86,320	94,314	89,439	94,446	91,035	96,338	96,888	92,568	1,093,556

Exhibit No 1-B
Schedule 10
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Propane Purchases

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>PROPANE</u>													
2	Quantity - MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Rate-\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
5	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Propane													
7	Commodity Cost \$	0	0	0	0	0	0	0	0	0	0	0	0	0

Exhibit No. 1-B
Schedule 11
Sheet 1 of 2

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

(Storage injections and withdrawals are priced at WAC's rates, pursuant to Paragraph 14(b) of the settlement of Columbia's storage accounting petition at Docket No. P-2010-220925)

Line	Description	2011	2012
1	Btu Factor	1.0762	1.0762
2	DOMINION TRANSMISSION - GSS		
3	Injections - MCF	(119,866)	(87,344)
4	Injections - DTH	(129,000)	(94,000)
5	Injection Rate - \$/MCF	4.0213	4.6974
6	Withdrawals - MCF	47,189	0
7	Withdrawals - DTH	51,000	0
8	Withdrawal Rate - \$/MCF	4.4378	4.5808
9	Inject/Withdraw Rate \$/DTH	0.0242	0.0242
10	Cost - \$	3.122	2.275
11	EQUIPTRANS - SS		
12	Injections - MCF	(176,689)	(248,095)
13	Injections - DTH	(188,000)	(267,000)
14	Injection Rate - \$/MCF	4.0213	4.6974
15	Withdrawals - MCF	92,920	4,6974
16	Withdrawals - DTH	100,000	0
17	Withdrawal Rate - \$/MCF	4.4378	4.5808
18	Inject/Withdraw Rate \$/DTH	0.0000	0.0000
19	Cost - \$	0	0
20	TCO - FSS		
21	Injections - MCF	(824,196)	(3,945,363)
22	Injections - DTH	(887,000)	(4,246,000)
23	Injection Rate - \$/MCF	4.0213	4.6974
24	Withdrawals - MCF	2,632,410	4,6974
25	Withdrawals - DTH	2,839,000	0
26	Withdrawal Rate - \$/MCF	4.4378	4.5808
27	Inject/Withdraw Rate \$/DTH	0.0153	0.0153
28	Cost - \$	13.371	47.889
29	Quantity - MCF	2,759,710	(3,205,723)
30	Quantity - DTH	2,970,000	(3,450,000)
31	Total Purchase Cost	(4,988,833)	(15,062,731)
32	Total Injctc/With Cost	16,693	50,164

Exhibit No. 1-B
Schedule 11
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage Transportation Charges

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>ICO - SST</u>													
2	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(76,194)	(1,588,924)	(2,615,685)	(2,699,312)	(3,945,363)	(3,078,424)	(2,908,381)	
3	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(82,000)	(1,710,000)	(2,815,000)	(2,905,000)	(4,246,000)	(3,313,000)	(3,130,000)	
4	Withdrawals - MCF	0	2,632,410	2,638,915	4,139,565	4,244,564	4,094,035	0	0	0	0	0	0	
5	Withdrawals - DTH	0	2,833,000	2,840,000	4,455,000	4,568,000	4,406,000	0	0	0	0	0	0	
6	Trans Chrg \$/Dth	0.0324	0.0322	0.0322	0.0322	0.0322	0.0322	0.0324	0.0324	0.0324	0.0324	0.0324	0.0324	
7	Cost-\$	28,739	91,545	91,545	143,451	147,090	144,513	55,404	91,206	94,122	137,570	107,341	101,412	1,233,938
	<u>DOMINION TRANSMISSION - GSS</u>													
8	Injections - MCF	(119,866)	(3,717)	(4,646)	0	0	(14,867)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	
9	Injections - DTH	(129,000)	(4,000)	(5,000)	0	0	(16,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	
10	Withdrawals - MCF	0	47,389	161,680	218,361	131,017	76,194	0	0	0	0	0	0	
11	Withdrawals - DTH	0	51,000	174,000	235,000	141,000	82,000	0	0	0	0	0	0	
12	Rate-\$/DTH	0.0324	0.0271	0.0271	0.0271	0.0271	0.0271	0.0324	0.0324	0.0324	0.0324	0.0324	0.0324	
13	Cost-\$	4,180	1,490	4,851	6,369	3,821	2,656	3,046	3,046	3,046	3,046	3,046	3,046	41,643
	<u>EQUITRANS - SS</u>													
14	Injections - MCF	(174,689)	0	0	0	0	0	(64,114)	(140,308)	(273,183)	(248,095)	(282,475)	(209,998)	
15	Injections - DTH	(188,000)	0	0	0	0	0	(69,000)	(151,000)	(294,000)	(267,000)	(304,000)	(226,000)	
16	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	
17	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	
18	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Storage - MCF	(1,118,751)	2,759,710	3,257,759	4,822,524	4,747,259	4,079,167	(1,740,383)	(2,845,338)	(3,059,840)	(4,280,803)	(3,448,244)	(3,205,724)	(30,663)
21	Total Storage - DTH	(1,204,000)	2,970,000	3,506,000	5,190,000	5,109,000	4,390,000	(1,873,000)	(3,060,000)	(3,293,000)	(4,607,000)	(3,711,000)	(3,450,000)	(33,000)
22	Total EUB - MCF	228,582	(303,847)	(894,815)	(1,118,751)	(883,665)	(530,571)	223,007	585,393	697,826	718,268	717,339	618,844	57,610
23	Total EUB - DTH	246,000	(327,000)	(963,000)	(1,204,000)	(951,000)	(571,000)	240,000	630,000	751,000	773,000	772,000	666,000	62,000
24	Total - MCF	(890,169)	2,455,863	2,362,944	3,703,773	3,863,594	3,548,596	(1,517,376)	(2,257,945)	(2,362,014)	(3,562,535)	(2,730,905)	(2,586,880)	26,947
25	Total - DTH	(958,000)	2,643,000	2,543,000	3,986,000	4,158,000	3,819,000	(1,633,000)	(2,430,000)	(2,542,000)	(3,834,000)	(2,939,000)	(2,784,000)	29,000
26	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	21,400,916	21,066,911	18,087,136	(7,890,022)	(13,007,982)	(14,159,099)	(19,927,990)	(16,197,777)	(15,062,731)	(3,484,614)
27	Total Choice Bank Cost	1,063,501	(1,413,679)	(4,163,216)	(5,205,101)	(4,111,340)	(2,468,535)	1,037,562	2,723,599	3,246,705	3,341,814	3,337,491	2,879,234	268,036
28	Total Inject/With Cost	16,693	44,780	47,669	73,638	73,175	70,949	28,438	45,345	46,722	67,239	52,964	50,164	617,776
29	Total Transp Charge	32,919	93,035	96,396	149,820	150,911	147,169	58,450	94,252	97,168	140,616	110,387	104,458	1,275,581
30	Total Storage Cost	(3,385,720)	10,973,292	10,436,550	16,419,273	17,179,657	15,836,719	(6,765,572)	(10,144,786)	(10,768,504)	(16,378,321)	(12,696,935)	(12,028,875)	(1,323,221)

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

Line No.	Description	Total Demand \$	Total Commodity \$	Total Amount \$
1	Remaining Balance - Over (Under) Collection from 2010 - 1307(f)			
2	(See Schedule 2a, 2b and 2c herein)	565,242	1,060,502 1_	1,625,744
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2010 through September, 2011 (See Schedule 3a and 3b herein)	(533,160)	(762,403)	(1,295,563)
5	Storage Interest for the period			
6	October, 2010 through September, 2011 (See Schedule 3c herein)	(399,288)	0	(399,288)
7	Over (Under) Collection for the period October, 2010 through September, 2011			
8	(See Schedule 4 herein)	9,611,344	20,017,185	29,628,529
9	Interest on Over (Under) Collection for the period October, 2010 through			
10	September, 2011 (See Schedule 2c and 4 herein)	1,278,223	1,521,015 2_	2,799,238
11	Supplier Refunds and Interest received on Supplier Refunds			
12	between September, 2010 and September, 2011			
13	(See Schedule 5 herein)	0	0	0
14	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>10,522,361</u>	<u>21,836,300</u>	<u>32,358,661</u>

1_ / Includes remaining balance of credit related to repricing of base gas as shown on Schedule 2c, sheets 1 and 2.

2_ / Includes interest owed to customers as a result of credit related to repricing of base gas as shown on Schedule 2c, sheets 1 and 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF COMMODITY COST OF GAS
FROM 2010 - 1307(0)

Exhibit 1-E
Schedule 2a

COMMODITY

Line No.	Month	Tariff MCF	First Year Choice MCF	CAP MCF	PPS MCF	First Year GDS MCF	Total MCF	Rate \$/MCF	Amount Recovered \$	Net Commodity Undercollection \$
1	True-up of Net Commodity Costs Included in 2010 1307(0):									
2	Commodity Estimator Application to General Distribution Service - First Year for January through September 2010									
3	October, 2010	476,079	19,202	37,776	2,611	6,654	542,321	0.6489	351,912	(21,662,424) 2.7
4		507,555	(23,246)	40,274	2,783	4,891	532,257	(0.1601)	(85,214)	
5		3,987	0	0	0	0	3,987	(0.1601)	(638)	
6		0	0	0	0	0	0	(0.1601)	0	
7	November	2,249,965	12,729	198,161	13,711	37,813	2,513,480	0.6489	1,630,997	
8		0	(12,940)	0	0	13	(12,927)	(0.1601)	2,070	
9		(14,020)	0	0	0	0	(14,020)	0.6489	(3,087)	
10		15,340	0	0	0	0	15,340	(0.1601)	(2,456)	
11	December	4,680,004	(9,002)	400,715	26,911	70,298	5,186,927	0.6489	3,354,117	
12		0	(855)	0	0	0	(855)	(0.1601)	137	
13		14,418	0	0	0	0	14,418	0.6489	9,356	
14		0	0	0	0	0	0	0.6489	0	
15	January, 2011 1.7	3,063,018	120,031	248,086	14,407	81,737	3,528,279	0.5988	2,112,734	
16		3,962,253	(119,493)	322,212	18,637	46,299	4,228,907	0.6489	2,744,787	
17		(2,160)	0	0	0	0	(2,160)	0.6489	(1,402)	
18		0	0	0	0	0	0	0.6489	0	
19	February	6,487,772	6,237	514,327	22,469	122,739	7,163,564	0.5988	4,289,542	
20		0	12,773	0	0	0	12,773	0.6489	8,288	
21		(81,329)	0	0	0	0	(81,329)	0.5988	(46,709)	
22		68,005	0	0	0	0	68,005	0.6489	44,128	
23	March	4,764,025	37,593	390,603	15,707	65,449	5,293,376	0.5988	3,169,874	
24		0	(1,626)	0	0	0	(1,626)	0.6489	(1,063)	
25		(16,472)	0	0	0	0	(16,472)	0.5988	(9,863)	
26		0	0	0	0	0	0	0.5988	0	
27	April	1,212,188	2,589,676	103,943	3,305	0	3,919,111	0.5988	2,346,794	
28		2,342,635	(2,550,072)	200,875	8,562	0	(200,875)	0.5988	0	
29		108	0	0	0	0	108	0.5988	65	
30		0	0	0	0	0	0	0.5988	0	
31	May	1,550,946	32,579	136,822	2,635	0	1,721,962	0.5988	1,031,123	
32		0	0	0	0	0	0	0.5988	0	
33		12,270	0	0	0	60,899	73,169	0.5988	43,814	
34		0	0	0	0	0	0	0.5988	0	
35	June	748,160	17,984	63,603	118	0	829,865	0.5988	496,923	
36		0	0	0	0	0	0	0.5988	0	
37		(10,958)	0	0	0	27,227	16,269	0.5988	9,742	
38		0	0	0	0	0	0	0.5988	0	
39	July	287,650	10,429	21,818	16	0	319,915	0.5988	191,565	
40		306,668	11,118	23,260	19	0	341,066	0.5988	204,230	
41		3,457	0	0	0	19,518	22,975	0.5988	13,757	
42		0	0	0	0	0	0	0.5988	0	
43	August	533,057	41,204	0	2	0	574,262	0.5988	343,866	
44		0	0	0	0	0	0	0.5988	0	
45		20,506	0	0	0	0	20,506	0.5988	12,279	
46		0	0	0	0	0	0	0.5988	0	
47	September Est.	637,814	122,993	0	0	0	760,807	0.5988	455,571	
48	Amount Collected/(Passed Back) During 2010 1307(0) Period									
49	Amount to be Passed Back in the 2011 1307(0)									
									22,709,018	
									949,703	

1.7 Rate in effect January 1, 2011.

2.7 As reported in the January, 2011 Quarterly Gas Cost Recovery Filing adjusted to reflect an interest expense adjustment from 8% to 6% for February through September 2008 which was recorded in January 2010 but not included in the October 2010 Filing.

3.7 Excludes first year volumes of customers returning to tariff from Choice.

Exhibit 1-E
Schedule 2b

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF DEMAND COST OF GAS
FROM 2010 - 1307(f)

Line No.	Month	DEMAND					Total	Rate	Amount	Net Demand Undercollection
		Tanff	Total Choice	CAP	PPS	Priority One				
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	\$/Mcf	\$	\$
1	True-up of Net Demand Costs of Gas Included in 2010 1307(f):									(3,369,660) 2_
2	October, 2010	476,079	99,100	37,776	2,611	10,401	625,966	0.1053	65,914	
3		507,555	101,507	40,274	2,783	11,088	663,207	(0.0212)	(14,060)	
4		4,842	0	0	0	(614)	4,228	(0.0212)	(90)	
5		0	0	0	0	0	0	(0.0212)	0	
6	November	2,249,965	501,144	199,161	13,711	44,033	3,008,014	0.1053	316,744	
7		0	0	0	0	0	0	0.1053	0	
8		893	0	0	0	500	1,393	0.1053	147	
9		952	0	0	0	534	1,486	(0.0212)	(31)	
10	December	4,680,004	1,045,985	400,715	26,911	71,117	6,224,732	0.1053	655,464	
11		0	0	0	0	0	0	0.1053	0	
12		15,609	0	0	0	(1,079)	14,530	0.1053	1,530	
13		0	0	0	0	0	0	0.1053	0	
14	January, 2011 1_	3,063,018	690,819	249,086	14,407	36,483	4,053,814	0.0804	325,927	
15		3,962,253	1,197,877	0	18,637	47,194	5,225,960	0.1053	550,294	
16		2,247	0	0	0	(1,809)	438	0.1053	46	
17		0	0	0	0	0	0	0.1053	0	
18	February	6,497,772	1,457,041	514,327	22,489	79,659	8,571,287	0.0804	689,131	
19		0	0	0	0	0	0	0.0804	0	
20		(287)	0	0	0	10,755	10,468	0.0804	842	
21		(371)	0	0	0	13,912	13,541	0.1053	1,426	
22	March	4,784,025	1,096,549	390,603	15,707	63,383	6,350,267	0.0804	510,561	
23		0	0	0	0	0	0	0.0804	0	
24		(14,908)	0	0	0	20,454	5,546	0.0804	446	
25		0	0	0	0	0	0	0.0804	0	
26	April	1,212,198	294,646	103,943	3,395	16,776	1,630,958	0.0804	131,129	
27		2,342,635	561,882	200,875	6,562	32,420	3,144,374	0.0804	252,808	
28		940	0	0	0	12,960	13,900	0.0804	1,118	
29		0	0	0	0	0	0	0.0804	0	
30	May	1,550,946	370,933	135,822	2,635	29,188	2,089,524	0.0804	167,998	
31		0	0	0	0	0	0	0.0804	0	
32		4,346	0	0	0	4,861	9,207	0.0804	740	
33		8,399	0	0	0	9,393	17,792	0.0804	1,430	
34	June	748,160	180,284	63,603	118	18,019	1,010,184	0.0804	81,219	
35		0	0	0	0	0	0	0.0804	0	
36		(10,715)	0	0	0	6,075	(4,640)	0.0804	(373)	
37		0	0	0	0	0	0	0.0804	0	
38	July	287,650	68,555	21,818	18	7,863	385,903	0.0804	31,027	
39		306,668	94,044	0	0	8,382	409,095	0.0804	32,891	
40		3,437	0	0	0	4,587	8,034	0.0804	646	
41		0	0	0	0	0	0	0.0804	0	
42	August	533,057	164,859	0	2	20,575	718,493	0.0804	57,767	
43		0	0	0	0	0	0	0.0804	0	
44		2,147	0	0	0	979	3,125	0.0804	251	
45		2,288	0	0	0	1,043	3,332	0.0804	268	
46	September Est.	637,814	233,000	0	0	20,875	891,689	0.0804	71,692	
47	Amount Collected/(Passed Back) in the 2010 1307(f) Period									3,934,902
48	Amount to be Passed Back in the 2011 1307(f)									565,242

1_ / Rate in effect January 1, 2011.

2_ / As reported in the January, 2011 Quarterly Gas Cost Recovery Filing adjusted to reflect an interest expense adjustment from 8% to 6% for February through September 2009 which was recorded in January 2010 but not included in the October 2010 Filing.

Exhibit 1-E
Schedule 2c
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION REPRICING OF BASE GAS
FROM APRIL 2010 - QUARTERLY FILING

Line No.	Month	COMMODITY					Amount	Net Commodity Over (Under) Collection
		Tariff and First Year Choice	CAP	GDS	Total	Rate		
		Mcf	Mcf	Mcf	Mcf	\$/Mcf	\$	\$
1	October, 2010				0	0.0000	0	
2					0	0.0000	0	
3	November				0	0.0000	0	
4					0	0.0000	0	
5	December				0	0.0000	0	
6					0	0.0000	0	
7	January, 2011				0	0.0000	0	
8					0	0.0000	0	
9	February				0	0.0000	0	
10					0	0.0000	0	
11	March				0	0.0000	0	
12					0	0.0000	0	
13	April 1_ / 2_ /	1,206,159	104,871	0	1,311,030	(0.4622)	(605,958)	
14				0	0	(0.4622)	0	
14	May	1,585,881	137,223		1,723,104	(0.4622)	(796,419)	
15		42,508	0	32,294	74,802	(0.4622)	(34,573)	
16	June	740,140	64,083	0	804,223	(0.4622)	(371,712)	
17		33,983	0	27,227	61,210	(0.4622)	(28,291)	
18	July	593,605	45,054	0	638,659	(0.4622)	(295,188)	
19		27,764	0	19,518	47,282	(0.4622)	(21,854)	
20	August	536,956	33,728	0	570,684	(0.4622)	(263,770)	
21		25,421	0	16,000	41,421	(0.4622)	(19,145)	
22	September Est.	760,807	0	0	760,807	(0.4622)	(351,645)	
23		0	0	0	0	(0.4622)	0	
24	Amount passed back in the 2010 1307(f)							(2,788,555)
25	Base Gas to be passed back							2,899,354
26	Remaining Balance to be passed back in the 2010 1307(f)							110,799
27	Interest on Base Gas to be passed back in the 2011 1307(f)							98,899
28	Total Amount to be passed back in the 2011 1307(f)							209,898

1_ / Rate in effect April 1, 2011.

2_ / Reconciliation of the credit related to repricing of base gas pursuant to the Settlement at Docket No. R-2010-2161920 Section II.b.3.

Exhibit 1-E
Schedule 2c
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF INTEREST ON BASE GAS
January - September 2011

Line No.	Month	Total Base Gas Cost Flow-thru (1)	Total Base Gas Cost (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)
1	<u>Base Gas</u>						
2	January, 2011		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
3							
4	February		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
5							
6	March		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
7							
8	April	(605,958)	(2,899,354)	2,293,396	1 / 12	8.00%	15,289
9							
10	May	(1,436,950)	(2,899,354)	1,462,404	1 / 12	8.00%	9,749
11							
12	June	(1,836,953)	(2,899,354)	1,062,401	1 / 12	8.00%	7,083
13							
14	July	(2,153,995)	(2,899,354)	745,359	1 / 12	8.00%	4,969
15							
16	August	(2,436,910)	(2,899,354)	462,444	1 / 12	8.00%	3,083
17							
18	September Est.	(2,788,555)	(2,899,354)	110,799	1 / 12	8.00%	739
19							
20							
21	TOTAL	<u>(2,788,555)</u>	<u>(2,899,354)</u>	<u>110,799</u>			<u>98,899</u>

1_ / Calculation of interest related to repricing of base gas pursuant to the Settlement at Docket No. R-2010-2161920
Section II.b.3.

Exhibit 1-E
Schedule 3a

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM COMMODITY COST OF GAS
FROM 2010 - 1307(f)

COMMODITY

Line No.	Month	Tariff	CAP	Total	Rate	Amount	Net Commodity Over (Under) Collection
		Mcf	Mcf	Mcf	\$/Mcf	\$	\$
1	October, 2010	496,073	39,376	535,448	(0.1420)	(76,034)	
2		492,601	38,631	531,232	(0.1198)	(63,642)	
3		4,819	0	4,819	(0.1198)	(577)	
4		0	0	0	(0.1198)	0	
5	November	2,283,003	199,289	2,482,291	(0.1420)	(352,485)	
6		(12,793)	(17)	(12,810)	(0.1198)	1,535	
7		(12,369)	0	(12,369)	(0.1420)	1,756	
8		14,296	0	14,296	(0.1198)	(1,713)	
9	December	4,707,570	400,715	5,108,285	(0.1420)	(725,376)	
10		(644)	0	(644)	(0.1198)	77	
11		15,680	0	15,680	(0.1420)	(2,227)	
12		0	0	0	(0.1198)	0	
13	January, 2011 1_1	7,036,854	250,910	7,287,764	(0.1420)	(1,034,863)	
14		18,637	320,549	339,185	(0.1420)	(48,164)	
15		2,247	0	2,247	(0.1420)	(319)	
16		0	0	0	(0.1420)	0	
17	February	6,519,643	514,327	7,033,970	(0.1420)	(998,824)	
18		0	0	0	(0.1420)	0	
19		(187)	0	(187)	(0.1420)	27	
20		0	0	0	(0.1420)	0	
21	March	4,799,549	390,603	5,190,151	(0.1420)	(737,001)	
22		628	0	628	(0.1420)	(89)	
23		(15,496)	0	(15,496)	(0.1420)	2,200	
24		0	0	0	(0.1420)	0	
25	April	3,558,047	304,818	3,862,865	(0.1420)	(548,527)	
26		6,562	0	6,562	(0.1420)	(932)	
27		941	0	941	(0.1420)	(134)	
28		0	0	0	(0.1420)	0	
29	May	1,555,251	135,822	1,691,072	(0.1420)	(240,132)	
30		0	0	0	(0.1420)	0	
31		12,723	0	12,723	(0.1420)	(1,807)	
32		0	0	0	(0.1420)	0	
33	June	747,566	63,603	811,169	(0.1420)	(115,186)	
34		0	0	0	(0.1420)	0	
35		(10,715)	0	(10,715)	(0.1420)	1,522	
36		0	0	0	(0.1420)	0	
37	July	594,284	45,079	639,363	(0.1420)	(90,789)	
38		0	0	0	(0.1420)	0	
39		4,467	0	4,467	(0.1420)	(634)	
40		0	0	0	(0.1420)	0	
41	August	531,577	0	531,577	(0.1420)	(75,464)	
42		0	0	0	(0.1420)	0	
43		0	0	0	(0.1420)	0	
44		0	0	0	(0.1420)	0	
45	September Est.	637,814	0	637,814	(0.1420)	(90,570)	
46	Amount Passed Back in the 2010 1307 (f)						(5,198,392)
47	Amount Per Settlement - \$7,393,315 (60% Commodity)						4,435,989
48	Amount to be collected in the 2011 1307(f)						(752,403)

1_1 Rate in effect January 1, 2011.

Exhibit 1-E
Schedule 3b

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM DEMAND COST OF GAS
FROM 2010 - 1307(f)

Line No.	Month	DEMAND						Rate \$/Mcf	Amount \$	Net Demand Over (Under) Collection \$
		Tariff Mcf	Choice Mcf	CAP Mcf	PPS Mcf	Priority One Mcf	Total Mcf			
1	October, 2010	476,079	99,100	37,776	2,811	10,401	625,966	(0.0775)	(48,512)	
2		507,555	101,507	40,274	2,783	11,088	663,207	(0.0697)	(46,226)	
3		4,842	0	0	0	(614)	4,228	(0.0697)	(295)	
4		0	0	0	0	0	0	(0.0697)	0	
5	November	2,249,965	501,144	199,161	13,711	44,033	3,008,014	(0.0775)	(233,121)	
6		0	0	0	0	0	0	(0.0775)	0	
7		893	0	0	0	500	1,393	(0.0775)	(108)	
8		952	0	0	0	534	1,486	(0.0697)	(104)	
9	December	4,680,004	1,045,985	400,715	26,911	71,117	6,224,732	(0.0775)	(482,417)	
10		0	0	0	0	0	0	(0.0775)	0	
11		15,609	0	0	0	(1,079)	14,530	(0.0775)	(1,126)	
12		0	0	0	0	0	0	(0.0775)	0	
13	January, 2011 1_1	3,063,018	690,819	249,086	14,407	36,483	4,053,814	(0.0775)	(314,171)	
14		3,962,253	1,197,877	0	18,637	47,194	5,225,960	(0.0775)	(405,012)	
15		2,247	0	0	0	(1,809)	438	(0.0775)	(34)	
16		0	0	0	0	0	0	(0.0775)	0	
17	February	6,497,772	1,457,041	514,327	22,489	79,659	8,571,287	(0.0775)	(664,275)	
18		0	0	0	0	0	0	(0.0775)	0	
19		(287)	0	0	0	10,755	10,468	(0.0775)	(811)	
20		(371)	0	0	0	13,912	13,541	(0.0775)	(1,049)	
21	March	4,784,025	1,096,549	390,603	15,707	63,383	6,350,267	(0.0775)	(492,146)	
22		0	0	0	0	0	0	(0.0775)	0	
23		(14,908)	0	0	0	20,454	5,546	(0.0775)	(430)	
24		0	0	0	0	0	0	(0.0775)	0	
25	April	1,212,198	294,646	103,943	3,395	16,776	1,630,958	(0.0775)	(126,399)	
26		2,342,635	561,882	200,875	6,562	32,420	3,144,374	(0.0775)	(243,689)	
27		940	0	0	0	12,960	13,900	(0.0775)	(1,077)	
28		0	0	0	0	0	0	(0.0775)	0	
29	May	1,550,946	370,933	135,822	2,635	29,188	2,089,524	(0.0775)	(161,938)	
30		0	0	0	0	0	0	(0.0775)	0	
31		4,346	0	0	0	4,861	9,207	(0.0775)	(714)	
32		8,399	0	0	0	9,393	17,792	(0.0775)	(1,379)	
33	June	748,160	180,284	63,603	118	18,019	1,010,184	(0.0775)	(78,289)	
34		0	0	0	0	0	0	(0.0775)	0	
35		(10,715)	0	0	0	6,075	(4,640)	(0.0775)	360	
36		0	0	0	0	0	0	(0.0775)	0	
37	July	287,650	68,555	21,818	18	7,863	385,903	(0.0775)	(29,907)	
38		306,668	94,044	0	0	8,382	409,095	(0.0775)	(31,705)	
39		3,437	0	0	0	4,597	8,034	(0.0775)	(623)	
40		0	0	0	0	0	0	(0.0775)	0	
41	August	533,057	164,859	0	2	20,575	718,493	(0.0775)	(55,683)	
42		0	0	0	0	0	0	(0.0775)	0	
43		2,147	0	0	0	979	3,125	(0.0775)	(242)	
44		2,288	0	0	0	1,043	3,332	(0.0775)	(258)	
45	September Est.	637,814	233,000	0	0	20,875	891,689	(0.0775)	(69,106)	
46	Amount Passed Back in the 2010 1307(f)								(3,490,486)	
47	Amount Per Settlement - \$7,393,315 (40% Demand)								2,957,326	
48	Amount to be collected in the 2011 1307(f)								(533,160)	

1_1_1/ Rate in effect January 1, 2011.

Exhibit 1-E
Schedule 3c

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF STORAGE INTEREST
FROM 2010 - 1307(f)

Line No.	Month	DEMAND						Rate \$/Mcf	Amount \$	Net Demand Over (Under) Collection \$
		Tariff Mcf	Total Choice Mcf	CAP Mcf	PPS Mcf	Priority One Mcf	Total Mcf			
1	October, 2010	634,629	234	0	0	23,375	658,238	(0.0200)	(12,440)	
2		636,540	0	0	0	0	636,540	(0.1009)	(63,768)	
3		1,121	0	0	0	0	1,121	(0.0200)	(22)	
4		0	0	0	0	(2,114)	(2,114)	(0.1009)	213	
5	November	2,985,541	83			46,445	3,032,069	(0.0200)	(59,795)	
6		(13,387)	0	0	0	0	(13,387)	(0.1009)	1,348	
7		(12,339)	0	0	0	(14,936)	(27,275)	(0.0200)	546	
8		12,879	0	0	0	14,984	26,963	(0.1009)	(2,812)	
9	December	6,170,741	70			70,791	6,241,602	(0.0200)	(123,997)	
10		0	0	0	0	0	0	(0.1009)	0	
11		(770)	0	0	0	0	(770)	(0.1009)	78	
12		(59)	0	0	0	0	(59)	(0.1009)	(1)	
13	January, 2011 1_1	4,129,020				83,677	4,212,697	(0.0282)	(117,530)	
14		5,064,747		0			5,064,747	(0.0200)	(100,255)	
15		2,251	0	0	0	(4,974)	(2,723)	(0.0200)	54	
16		1,700	0	0	0	0	1,700	(0.0200)	(68)	
17	February	8,478,735				79,659	8,558,394	(0.0282)	(240,122)	
18		(53,730)	0	0	0	(34,144)	(87,874)	(0.0200)	116	
19		(226)		0	0	0	(226)	(0.0200)	22	
20		0	0	0	0	0	0	(0.0200)	0	
21	March	6,288,053				63,383	6,351,436	(0.0282)	(177,855)	
22		(16,973)	0	0	0	20,454 #	3,481	(0.0200)	(115)	
23		1,596	0	0	0	0	1,596	(0.0200)	(90)	
24		0	0	0	0	0	0	(0.0200)	0	
25	April 1_1	1,686,426				49,196	1,735,622	0.0977	169,365	
26		3,175,145				0	3,175,145	(0.0282)	(85,128)	
27		(30,447)	0	0	0	0	(30,447)	0.0977	(2,973)	
28		7,123	0	0	0	12,960	20,083	(0.0282)	(564)	
29	May	2,117,359				29,188	2,146,547	0.0977	209,343	
30		(56,737)	0	0	0	0	(56,737)	(0.0282)	1,660	
31		(22,219)	0	0	0	(21,808)	(44,027)	0.0977	(6,308)	
32		1,473	0	0	0	0	1,473	(0.0282)	(50)	
33	June	991,764				18,019	1,009,783	0.0977	98,316	
34		(1,393)	0	0	0	0	(1,393)	(0.0282)	39	
35		(10,663)	0	0	0	6,075	(4,588)	0.0977	(448)	
36		1,635	0	0	0	0	1,635	(0.0282)	(88)	
37	July 1_1	388,366				16,245	404,611	0.0000	0	
38		389,030		0	0	0	389,030	0.0977	37,637	
39		3,453	0	0	0	4,597	8,050	0.0977	786	
40		281	0	0	0	0	281	0.0977	(175)	
41	August	533,057	164,859	0	2	20,575	718,493	0.0000	0	
42		0	0	0	0	0	0	0.0977	0	
43		2,147	0	0	0	979	3,125	0.0977	305	
44		2,288	0	0	0	1,043	3,332	0.0977	326	
45	September Est.	637,814	233,000	0	0	20,875	891,689	0.0000	0	
46	Amount passed back in the 2010 1307(f)									(474,447)
47	Interest on Storage Injections/Withdrawals - October through December 2010									75,159
48	Amount to be collected in the 2011 1307(f)									(399,288)

1_1 Rate changes reflect quarterly gas cost filing in effect January, April and July 2011.

Exhibit 1-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Sch. 4, Pg. 2	Sch. 4, Pg. 3							
	<i>Actuals through August 2011; Projections for September '11</i>									
1	October, 2010	5,738,579	26,258	5,764,838	8,681,880	(2,917,042)	18 / 12	8.00%	(350,045)	(3,267,087)
2	November	14,300,881	45,667	14,346,548	27,600,237	(13,253,689)	17 / 12	8.00%	(1,502,085)	(14,755,774)
3	December	29,608,687	78,362	29,687,049	52,013,186	(22,326,137)	16 / 12	8.00%	(2,381,455)	(24,707,592)
4	January, 2011	44,981,819	203,944	45,185,763	48,526,583	(3,340,820)	15 / 12	8.00%	(334,082)	(3,674,902)
4a	WACOG 1_1				(19,292,281)	19,292,281	15 / 12	8.00%	1,929,228	21,221,509
5	February	42,572,523	146,200	42,718,723	27,785,000	14,933,723	14 / 12	8.00%	1,393,814	16,327,537
5a	WACOG				(9,553,460)	9,553,460	14 / 12	8.00%	891,656	10,445,116
6	March	31,351,755	74,884	31,426,638	(14,644,619)	46,071,258	13 / 12	8.00%	3,992,842	50,064,100
6a	WACOG				28,845,741	(28,845,741)	13 / 12	8.00%	(2,499,964)	(31,345,705)
7	April	16,394,227	63,025	16,457,253	5,789,947	10,667,306	12 / 12	8.00%	853,384	11,520,690
8	May	675,771	68,521	744,292	2,913,667	(2,169,375)	11 / 12	8.00%	(159,087)	(2,328,462)
9	June	128,262	12,350	140,612	1,271,716	(1,131,104)	10 / 12	8.00%	(75,407)	(1,206,511)
10	July	(219,228)	21,596	(197,632)	1,065,457	(1,263,090)	9 / 12	8.00%	(75,785)	(1,338,875)
11	August	(335,001)	41,199	(293,802)	2,063,965	(2,357,767)	8 / 12	8.00%	(125,748)	(2,483,515)
12	September Est.	(585,874)	0	(585,874)	2,310,204	(2,896,078)	7 / 12	8.00%	(135,150)	(3,031,228)
13	TOTAL	184,612,400	782,007	185,394,407	165,377,222	20,017,185			1,422,116	21,439,301

1_1 Pursuant to Docket No. R-2010-2161920 Section II.3.b, the over/under calculation reflects an adjustment to recognize lower storage gas costs effective January 1, 2011. The Company's accounting records reflect the adjustment to lower the storage costs in March 2011. For the purpose of calculating interest expense, the March adjustment was spread to the appropriate months.

Exhibit 1-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through August 2011; Projections for September '11</i>											
1	October, 2010	1,807,142	460	45,455	272	1,853,329	5,513,500	(3,660,171)	18 / 12	8.00%	(439,220)	(4,099,391)
2	November	4,290,499	813	47,398	541	4,339,251	5,575,526	(1,236,275)	17 / 12	8.00%	(140,111)	(1,376,386)
3	December	8,889,241	1,518	47,406	1,528	8,939,692	5,622,821	3,316,871	16 / 12	8.00%	353,800	3,670,671
4	January, 2011	13,928,641	3,213	47,406	5,246	13,984,506	5,625,788	8,358,718	15 / 12	8.00%	835,872	9,194,590
5	February	13,744,029	2,042	44,863	5,786	13,796,720	5,617,083	8,179,637	14 / 12	8.00%	763,433	8,943,070
6	March	10,159,979	1,294	46,915	2,532	10,210,721	5,593,653	4,617,068	13 / 12	8.00%	400,146	5,017,214
7	April	7,477,491	975	46,915	1,432	7,526,814	4,137,850	3,388,964	12 / 12	8.00%	271,117	3,660,081
8	May	3,162,343	1,035	46,915	951	3,211,245	4,177,614	(966,370)	11 / 12	8.00%	(70,867)	(1,037,237)
9	June	1,500,494	190	46,915	117	1,547,718	4,349,395	(2,801,678)	10 / 12	8.00%	(186,779)	(2,988,457)
10	July	1,144,264	324	46,915	180	1,191,685	4,224,170	(3,032,486)	9 / 12	8.00%	(181,949)	(3,214,435)
11	August	991,053	622	42,407	411	1,034,493	4,246,823	(3,212,330)	8 / 12	8.00%	(171,324)	(3,383,654)
12	September Est.	1,269,141	0	42,407	0	1,311,548	4,652,154	(3,340,606)	7 / 12	8.00%	(155,895)	(3,496,501)
13	TOTAL	<u>68,364,318</u>	<u>12,486</u>	<u>551,921</u>	<u>18,997</u>	<u>68,947,722</u>	<u>59,336,378</u>	<u>9,611,344</u>			<u>1,278,223</u>	<u>10,889,567</u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1) MCF	(2) \$/MCF	(3 = 1 x 2) \$
1	October, 2010 Est. Old	547,829	4.7214	2,586,517
2	October, 2010 Est. New	513,855	5.8154	2,988,271
3	October - Interruptible Less NSS Est.	0	-	0
4	September, 2010 Est.	(595,595)	4.7214	(2,812,044)
5	September, 2010 Act.	600,437	4.7214	2,834,905
6	September - Interruptible Less NSS Est.	2,390	4.7122	11,262
7	September - Interruptible Less NSS Act.	0	4.7122	0
8	September Act. Prior Period Adjustments	0	0.0000	35,777
9	October PPS to GCR	0	0.0000	93,891
10	Total	1,068,915		5,738,579
11	November, 2010 Est. New	2,449,126	5.8154	14,242,648
12	November - Interruptible Less NSS Est.	0	-	0
13	October, 2010 Est. Old	(547,829)	4.7214	(2,586,517)
14	October, 2010 Est. New	(513,855)	5.8154	(2,988,271)
15	October, 2010 Act. Old	548,781	4.7214	2,591,013
16	October, 2010 Act. New	514,748	5.8154	2,993,463
17	October - Interruptible Less NSS Est.	1,273	4.1846	5,327
18	October - Interruptible Less NSS Act.	0	-	0
19	October Act. Prior Period Adjustments	0	0.0000	29,770
20	November PPS to GCR	0	0.0000	13,449
21	Total	2,452,244		14,300,881
22	December, 2010 Est.	5,080,720	5.8154	29,546,417
23	December - Interruptible Less NSS Est.	0	-	0
24	November, 2010 Est.	(2,449,126)	5.8154	(14,242,648)
25	November, 2010 Act.	2,464,735	5.8154	14,333,422
26	November - Interruptible Less NSS Est.	0	0.0000	0
27	November - Interruptible Less NSS Act.	4,863	4.6771	22,745
28	November Act. Prior Period Adjustments	0	0.0000	2,417
29	December PPS to GCR	0	0.0000	(53,666)
30	Total	5,101,192		29,608,687
31	January, 2011 Est. Old	4,284,466	5.8154	24,915,881
32	January, 2011 Est. New	3,312,105	6.0798	20,136,933
33	January - Interruptible Less NSS Est.	0	-	0
34	December, 2010 Est.	(5,080,720)	5.8154	(29,546,417)
35	December, 2010 Act.	5,082,967	5.8154	29,559,485
36	December - Interruptible Less NSS Est.	0	0.0000	0
37	December - Interruptible Less NSS Act.	4,353	4.6771	20,359
38	December Act. Prior Period Adjustments	0	0.0000	0
39	January PPS to GCR	0	0.0000	(104,421)
40	Total	7,603,170		44,981,819

Exhibit 1-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COMMODITY	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		MCF	\$/MCF	\$
1	February, 2011 Est.	7,012,099	6.0798	42,632,158
2	February - Interruptible Less NSS Est.	0	-	0
3	January, 2010 Est. Old	(4,284,466)	5.8154	(24,915,881)
4	January, 2010 Est. New	(3,312,105)	6.0798	(20,136,933)
5	January, 2010 Act. Old	4,284,094	5.8154	24,913,719
6	January, 2010 Act. New	3,311,817	6.0798	20,135,186
7	January - Interruptible Less NSS Est.	0	0.0000	0
8	January - Interruptible Less NSS Act.	1,302	11.2755	14,681
9	January Act. Prior Period Adjustments	0	0.0000	(3,279)
10	February PPS to GCR	0	0.0000	(67,129)
11	Total	7,012,742		42,572,523
12	March, 2011 Est.	5,174,627	6.0798	31,460,699
13	March - Interruptible Less NSS Est.	0	4.1140	0
14	February, 2011 Est.	(7,012,099)	6.0798	(42,632,158)
15	February, 2011 Act.	6,997,191	6.0798	42,541,521
16	February - Interruptible Less NSS Est.	0	-	0
17	February - Interruptible Less NSS Act.	1,796	7.6054	13,659
18	February Act. Prior Period Adjustments	0	0.0000	(136)
19	March PPS to GCR	0	0.0000	(31,830)
20	Total	5,161,515		31,351,755
21	April, 2011 Est. Old	2,543,510	6.0798	15,464,033
22	April, 2011 Est. New	1,316,141	5.9486	7,829,196
23	April - Interruptible Less NSS Est.	0	-	0
24	April - Storage Accounting Adj. - Est. 1_ /	1,311,030	(5.2416)	(6,871,894)
25	March, 2011 Est.	(5,174,627)	6.0798	(31,460,699)
26	March, 2011 Act.	5,175,567	6.0798	31,466,415
27	March - Interruptible Less NSS Est.	0	0.0000	0
28	March - Interruptible Less NSS Act.	2,577	4.9556	12,771
29	March Act. Prior Period Adjustments	0	0.0000	(33,155)
30	April PPS to GCR	0	0.0000	(12,439)
31	Total (Volumes Excl. Storage Acctg. Adj.)	3,863,168		16,394,227
32	May, 2011 Estimate	1,686,768	5.9486	10,033,906
33	May - Interruptible Less NSS Est.	0	-	0
34	May - Storage Accounting Adj. - Est.	1,723,104	(5.2416)	(9,031,822)
35	April, 2011 Est. Old	(2,543,510)	6.0798	(15,464,033)
36	April, 2011 Est. New	(1,316,141)	5.9486	(7,829,196)
37	April, 2011 Act. Old	2,551,909	6.0798	15,515,095
38	April, 2011 Act. New	1,320,487	5.9486	7,855,049
39	April - Interruptible Less NSS Est.	0	0.0000	0
40	April - Interruptible Less NSS Act.	40	4.9871	199
41	April - Storage Accounting Adj. - Est.	(1,311,030)	(5.2416)	(6,871,894)
42	April - Storage Accounting Adj. - Act.	1,385,832	(5.2416)	(7,263,979)
43	April Act. Prior Period Adjustments	0	0.0000	(24,936)
44	May PPS to GCR	0	0.0000	13,594
45	Total (Volumes Excl. Storage Acctg. Adj.)	1,699,552		675,771

1_ / Pursuant to Paragraph 14(d) of the settlement at Docket No. P-2010-22009925, this rate reflects pass back of the difference between WACOG cost and LIFO cost.

Exhibit 1-E
Schedule 4
Sheet 2c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) MCF	COMMODITY COST OF GAS (2) \$/MCF	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2011 Estimate	811,763	5.9486	4,828,850
2	June - Interruptible Less NSS Est.	0	0.0000	0
3	June - Storage Accounting Adj. - Est.	828,586	(5.2416)	(4,343,117)
4	May, 2011 Est.	(1,686,768)	5.9486	(10,033,906)
5	May, 2011 Act.	1,676,053	5.9486	9,970,167
6	May - Interruptible Less NSS Est.	0	0.0000	0
7	May - Interruptible Less NSS Act.	6,450	5.1060	32,934
8	May - Storage Accounting Adj. - Est.	(1,723,104)	(5.2416)	9,031,822
9	May - Storage Accounting Adj. - Act.	1,784,273	(5.2416)	(9,352,446)
10	May Act. Prior Period Adjustments	0	0.0000	(9,299)
11	June PPS to GCR	0	0.0000	3,257
12	Total (Volumes Excl. Storage Acctg. Adj.)	807,498		128,262
13	July, 2011 Est. Old	306,668	5.9486	1,824,246
14	July, 2011 Est. New	287,650	5.3338	1,534,268
15	July - Interruptible Less NSS Est.	0	-	0
16	July - Storage Accounting Adj. - Est.	659,577	(5.2416)	(3,457,240)
17	June, 2011 Est.	(811,763)	5.9486	(4,828,850)
18	June, 2011 Act.	815,200	5.9486	4,849,298
19	June - Interruptible Less NSS Est.	0	0.0000	0
20	June - Interruptible Less NSS Act.	206	5.5957	1,153
21	June - Storage Accounting Adj. - Est.	(828,586)	(5.2416)	4,343,116
22	June - Storage Accounting Adj. - Act.	851,505	(5.2416)	(4,463,250)
23	June Act. Prior Period Adjustments	0	0.0000	(23,110)
24	July PPS to GCR	0	0.0000	1,140
25	Total (Volumes Excl. Storage Acctg. Adj.)	597,962		(219,228)
26	August, 2011 Estimate	533,057	5.3338	2,843,219
27	August - Interruptible Less NSS Est.	0	-	0
28	August - Storage Accounting Adj. - Est.	590,102	(5.2416)	(3,093,080)
29	July, 2011 Est. Old	(306,668)	5.9486	(1,824,246)
30	July, 2011 Est. New	(287,650)	5.3338	(1,534,268)
31	July, 2011 Act. Old	308,957	5.9486	1,837,860
32	July, 2011 Act. New	289,797	5.3338	1,545,717
33	July - Interruptible Less NSS Est.	0	0.0000	0
34	July - Interruptible Less NSS Act.	4,997	5.3896	26,932
35	July - Storage Accounting Adj. - Est.	(659,577)	(5.2416)	3,457,240
36	July - Storage Accounting Adj. - Act.	680,080	(5.2416)	(3,564,708)
37	July Act. Prior Period Adjustments	0	0.0000	(29,949)
38	August PPS to GCR	0	0.0000	283
39	Total (Volumes Excl. Storage Acctg. Adj.)	542,489		(335,001)
46	September, 2011 Estimated	637,814	5.3338	3,401,972
47	Sept. - Storage Accounting Adj. - Est.	760,807	(5.2416)	(3,987,846)
47		637,814		(585,874)
48	TOTAL	36,548,261		184,612,400

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES (1) MCF	RATE (2) \$/MCF	NSS GAS COST RECOVERY (3=1*2) \$
1	October, 2010 Est.	2,354	4.3747	10,298
2	October, 2010 Est.	0	0.0000	0
3	October, 2010 Est.	0	0.0000	0
4	September, 2010 Act.	6,267	4.1990	26,315
5	September, 2010 Act.	0	0.0000	0
6	September, 2010 Act.	0	0.0000	0
7	September, 2010 Est.	(2,466)	4.1990	(10,355)
8	September, 2010 Est.	0	0.0000	0
9	September, 2010 Est.	0	0.0000	0
10		6,155		26,258
11	November, 2010 Est.	3,653	3.8624	14,108
12	November, 2010 Est.	0	0.0000	0
13	November, 2010 Est.	0	0.0000	0
14	October, 2010 Act.	9,568	4.3747	41,857
15	October, 2010 Act.	0	0.0000	0
16	October, 2010 Act.	0	0.0000	0
17	October, 2010 Est.	(2,354)	4.3747	(10,298)
18	October, 2010 Est.	0	0.0000	0
19	October, 2010 Est.	0	0.0000	0
20		10,867		45,667
21	December, 2010 Est.	8,011	3.8624	30,942
22	December, 2010 Est.	0	0.0000	0
23	December, 2010 Est.	0	0.0000	0
24	November, 2010 Act.	15,930	3.8624	61,528
25	November, 2010 Act.	0	0.0000	0
26	November, 2010 Act.	0	0.0000	0
27	November, 2010 Est.	(3,653)	3.8624	(14,108)
28	November, 2010 Est.	0	0.0000	0
29	November, 2010 Est.	0	0.0000	0
30		20,288		78,362
31	January, 2011 Est.	27,971	5.2219	146,062
32	January, 2011 Est.	0	0.0000	0
33	January, 2011 Est.	0	0.0000	0
34	December, 2010 Act.	22,997	3.8624	88,824
35	December, 2010 Act.	0	0.0000	0
36	December, 2010 Act.	0	0.0000	0
37	December, 2010 Est.	(8,011)	3.8624	(30,942)
38	December, 2010 Est.	0	0.0000	0
39	December, 2010 Est.	0	0.0000	0
40		42,957		203,944

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Sheet 3b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES	RATE	NSS GAS COST RECOVERY
		(1) MCF	(2) \$/MCF	(3=1*2) \$
1	February, 2011 Est.	27,616	5.3536	147,845
2	February, 2011 Est.	0	0.0000	0
3	February, 2011 Est.	0	0.0000	0
4	January, 2011 Act.	0	0.0000	0
5	January, 2011 Act.	0	0.0000	0
6	January, 2011 Act.	27,656	5.2219	144,417
7	January, 2011 Est.	(27,971)	5.2219	(146,062)
8	January, 2011 Est.	0	0.0000	0
9	January, 2011 Est.	0	0.0000	0
10		27,301		146,200
11	March, 2011 Est.	18,827	4.4114	83,053
12	March, 2011 Est.	0	0.0000	0
13	March, 2011 Est.	0	0.0000	0
14	February, 2011 Act.	26,090	5.3536	139,675
15	February, 2011 Act.	0	0.0000	0
16	February, 2011 Act.	0	0.0000	0
17	February, 2011 Est.	0	0.0000	0
18	February, 2011 Est.	0	0.0000	0
19	February, 2011 Est.	(27,616)	5.3536	(147,845)
20		17,301		74,884
21	April, 2011 Est.	12,819	4.8429	62,081
22	April, 2011 Est.	0	0.0000	0
23	April, 2011 Est.	0	0.0000	0
24	March, 2011 Act.	19,041	4.4114	83,997
25	March, 2011 Act.	0	0.0000	0
26	March, 2011 Act.	0	0.0000	0
27	March, 2011 Est.	(18,827)	4.4114	(83,053)
28	March, 2011 Est.	0	0.0000	0
29	March, 2011 Est.	0		0
30		13,033		63,025
31	May, 2011 Est.	9,693	5.0007	48,472
32	May, 2011 Est.	0	0.0000	0
33	May, 2011 Est.	0	0.0000	0
34	April, 2011 Act.	16,959	4.8429	82,131
35	April, 2011 Act.	0	0.0000	0
36	April, 2011 Act.	0	0.0000	0
37	April, 2011 Est.	(12,819)	4.8429	(62,081)
38	April, 2011 Est.	0	0.0000	0
39	April, 2011 Est.	0	0.0000	0
40		13,833		68,521

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Sheet 3c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES (1) MCF	RATE (2) \$/MCF	NSS GAS COST RECOVERY (3=1*2) \$
1	June, 2011 Est.	5,293	4.9314	26,102
2	June, 2011 Est.	0	0.0000	0
3	May, 2011 Act.	6,943	5.0007	34,720
4	May, 2011 Act.	0	0.0000	0
5	May, 2011 Act.	0	0.0000	0
6	May, 2011 Est.	(9,693)	5.0007	(48,472)
7	May, 2011 Est.	0	0.0000	0
8	May, 2011 Est.	0	0.0000	0
9		<u>2,543</u>		<u>12,350</u>
10	July, 2011 Est.	4,070	4.9741	20,245
11	July, 2011 Est.	0	0.0000	0
12	June, 2011 Act.	5,567	4.9314	27,453
13	June, 2011 Act.	0	0.0000	0
14	June, 2011 Act.	0	0.0000	0
15	June, 2011 Est.	(5,293)	4.9314	(26,102)
16	June, 2011 Est.	0	0.0000	0
17	June, 2011 Est.	0	0.0000	0
18		<u>4,344</u>		<u>21,596</u>
19	August, 2011 Est.	7,932	4.9539	39,294
20	August, 2011 Est.	0	0.0000	0
21	August, 2011 Est.	0	0.0000	0
22	July, 2011 Act.	4,453	4.9741	22,150
23	July, 2011 Act.	0	0.0000	0
24	July, 2011 Act.	0	0.0000	0
25	July, 2011 Est.	(4,070)	4.9741	(20,245)
26	July, 2011 Est.	0	0.0000	0
27	July, 2011 Est.	0	0.0000	0
28		<u>8,315</u>		<u>41,199</u>
29	September, 2011 Estimated	<u>0</u>	0.0000	<u>0</u>
30	TOTAL	<u>166,937</u>		<u>782,007</u>

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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		MCF	\$/MCF	\$
1	October, 2010 Est. Old	550,612	1.4063	774,325
2	October, 2010 Est. New	516,465	1.4659	757,087
3	October Choice - Est. Old	101,507	1.1626	118,012
4	October Choice - Est. New	99,100	1.2203	120,932
5	October Est. Priority One Transportation Old	11,088	1.4063	15,593
6	October Est. Priority One Transportation New	10,401	1.4659	15,246
7	September, 2010 Est. New	(598,628)	1.4063	(841,850)
8	September Act. New	603,470	1.4063	848,659
9	September Choice - Est. New	(110,013)	1.1626	(127,901)
10	September Choice - Act. New	110,013	1.1626	127,901
11	September Est. Priority One Transportation New	(17,263)	1.4063	(24,277)
12	September Act. Priority One Transportation New	16,649	1.4063	23,413
13	Prior Period Adjustment	0		0
14		<u>1,293,401</u>		<u>1,807,142</u>
15	November, 2010 Est. New	2,462,838	1.4659	3,610,273
16	November Choice - Est. New	501,144	1.2203	611,545
17	November Est. Priority One Transportation New	44,033	1.4659	64,548
18	October Est. Old	(550,612)	1.4063	(774,325)
19	October Est. New	(516,465)	1.4659	(757,087)
20	October Act. Old	551,564	1.4063	775,664
21	October Act. New	517,358	1.4659	758,396
22	October Choice - Est. Old	(101,507)	1.1626	(118,012)
23	October Choice - Est. New	(99,100)	1.2203	(120,932)
24	October Choice - Act. Old	101,507	1.1626	118,012
25	October Choice - Act. New	99,100	1.2203	120,932
26	October Est. Priority One Transportation Old	(11,088)	1.4063	(15,593)
27	October Est. Priority One Transportation New	(10,401)	1.4659	(15,246)
28	October Act. Priority One Transportation Old	11,622	1.4063	16,344
29	October Act. Priority One Transportation New	10,901	1.4659	15,980
30		<u>3,010,893</u>		<u>4,290,499</u>
31	December, 2010 Est.	5,107,630	1.4659	7,487,275
32	December Choice - Est.	1,045,985	1.2203	1,276,415
33	December Est. Priority One Transportation	71,117	1.4659	104,250
34	November Est.	(2,462,838)	1.4659	(3,610,273)
35	November Act.	2,478,447	1.4659	3,633,155
36	November Choice - Est.	(501,144)	1.2203	(611,545)
37	November Choice - Act.	501,144	1.2203	611,545
38	November Est. Priority One Transportation	(44,033)	1.4659	(64,548)
39	November Act. Priority One Transportation	42,954	1.4659	62,966
40		<u>6,239,262</u>		<u>8,889,241</u>
41	January, 2011 Est. Old	4,303,102	1.4659	6,307,917
42	January, 2011 Est. New	3,326,512	1.6422	5,462,797
43	January Choice - Est. Old	875,664	1.2203	1,068,573
44	January Choice - Est. New	690,819	1.3891	959,617
45	January Est. Priority One Transportation Old	47,194	1.4659	69,181
46	January Est. Priority One Transportation New	36,483	1.6422	59,913
47	December Est.	(5,107,630)	1.4659	(7,487,275)
48	December Act.	5,109,877	1.4659	7,490,569
49	December Choice - Est. New	(1,045,985)	1.2203	(1,276,415)
50	December Choice - Act. New	1,045,985	1.2203	1,276,415
51	December Est. Priority One Transportation New	(71,117)	1.4659	(104,250)
52	December Act. Priority One Transportation New	69,308	1.4659	101,599
53		<u>9,280,212</u>		<u>13,928,641</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) MCF	COST OF GAS (2) \$/MCF	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2011 Est.	7,034,587	1.6422	11,552,199
2	February Choice - Est.	1,457,041	1.3891	2,023,975
3	February Est. Priority One Transportation	79,659	1.6422	130,816
4	January Est. Old	(4,303,102)	1.4659	(6,307,917)
5	January Est. New	(3,326,512)	1.6422	(5,462,797)
6	January Act. Old	4,302,730	1.4659	6,307,372
7	January Act. New	3,326,224	1.6422	5,462,325
8	January Choice - Est. Old	(875,664)	1.2203	(1,068,573)
9	January Choice - Est. New	(690,819)	1.3891	(959,617)
10	January Choice - Act. Old	875,664	1.2203	1,068,573
11	January Choice - Act. New	690,819	1.3891	959,617
12	January Est. Priority One Transportation Old	(47,194)	1.4659	(69,181)
13	January Est. Priority One Transportation New	(36,483)	1.6422	(59,913)
14	January Act. Priority One Transportation Old	61,106	1.4659	89,575
15	January Act. Priority One Transportation New	47,238	1.6422	77,574
16		8,595,295		13,744,029
17	March, 2011 Est.	5,190,335	1.6422	8,523,568
18	March Choice - Est.	1,096,549	1.3891	1,523,216
19	March Est. Priority One Transportation	63,383	1.6422	104,088
20	February Est.	(7,034,587)	1.6422	(11,552,199)
21	February Act. New	7,019,679	1.6422	11,527,718
22	February Choice - Est.	(1,457,041)	1.3891	(2,023,975)
23	February Choice - Act.	1,457,041	1.3891	2,023,975
24	February Est. Priority One Transportation	(79,659)	1.6422	(130,816)
25	February Act. Priority One Transportation	100,113	1.6422	164,406
26		6,355,813		10,159,979
27	April, 2011 Est. Old	2,550,072	1.6422	4,187,728
28	April, 2011 Est. New	1,319,536	1.5376	2,028,919
29	April Choice - Est. Old	561,882	1.3891	780,511
30	April Choice - Est. New	294,646	1.2845	378,472
31	April Est. Priority One Transportation Old	32,420	1.6422	53,240
32	April Est. Priority One Transportation New	16,776	1.5376	25,794
33	March Est.	(5,190,335)	1.6422	(8,523,568)
34	March Act.	5,191,275	1.6422	8,525,111
35	March Choice - Est.	(1,096,549)	1.3891	(1,523,216)
36	March Choice - Act.	1,096,549	1.3891	1,523,216
37	March Est. Priority One Transportation	(63,383)	1.6422	(104,088)
38	March Act. Priority One Transportation	76,343	1.6422	125,370
39		4,789,232		7,477,491
40	May, 2011 Est.	1,689,403	1.5376	2,597,626
41	May Choice - Est. New	370,933	1.2845	476,464
42	May Est. Priority One Transportation New	29,188	1.5376	44,879
43	April, 2011 Est. Old	(2,550,072)	1.6422	(4,187,728)
44	April Est. New	(1,319,536)	1.5376	(2,028,919)
45	April Act. Old	2,558,470	1.6422	4,201,520
46	April Act. New	1,323,882	1.5376	2,035,601
47	April Choice - Est. Old	(561,882)	1.3891	(780,511)
48	April Choice - Est. New	(294,646)	1.2845	(378,472)
49	April Choice - Act. Old	561,882	1.3891	780,511
50	April Choice - Act. New	294,646	1.2845	378,472
51	April Est. Priority One Transportation Old	(32,420)	1.6422	(53,240)
52	April Est. Priority One Transportation New	(16,776)	1.5376	(25,794)
53	April Act. Priority One Transportation Old	41,814	1.6422	68,666
54	April Act. Priority One Transportation New	21,637	1.5376	33,268
55		2,116,523		3,162,343

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) MCF	COST OF GAS (2) \$/MCF	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	June, 2011 Est.	811,881	1.5376	1,248,348
2	June Choice - Est.	180,284	1.2845	231,575
3	June Est. Priority One Transportation	18,019	1.5376	27,706
4	May Est.	(1,689,403)	1.5376	(2,597,626)
5	May Act.	1,678,688	1.5376	2,581,150
6	May Choice - Est.	(370,933)	1.2845	(476,464)
7	May Choice - Act.	370,933	1.2845	476,464
8	May Est. Priority One Transportation	(29,188)	1.5376	(44,879)
9	May Act. Priority One Transportation	35,263	1.5376	54,220
		<u>1,005,544</u>		<u>1,500,494</u>
10	July, 2011 Est. Old	306,688	1.5376	471,563
11	July, 2011 Est. New	287,668	1.4233	409,438
12	July Choice - Est. Old	93,684	1.2845	120,337
13	July Choice - Est. New	90,733	1.1737	106,493
14	July Est. Priority One Transportation Old	8,382	1.5376	12,889
15	July Est. Priority One Transportation New	7,863	1.4233	11,191
16	June 2011 Est.	(811,881)	1.5376	(1,248,348)
17	June 2011 Act.	815,318	1.5376	1,253,633
18	June Choice - Est.	(180,284)	1.2845	(231,575)
19	June Choice - Act.	180,284	1.2845	231,575
20	June Est. Priority One Transportation	(18,019)	1.5376	(27,706)
21	June Act. Priority One Transportation	22,616	1.5376	34,774
22		<u>803,052</u>		<u>1,144,264</u>
23	August, 2011 Est.	533,059	1.4233	758,703
24	August Choice - Est. New	164,859	1.1737	193,495
25	August Est. Priority One Transportation New	20,575	1.4233	29,284
26	July 2011 Est. Old	(306,688)	1.5376	(471,563)
27	July, 2011 Est. New	(287,668)	1.4233	(409,438)
28	July 2011 Act. Old	308,976	1.5376	475,082
29	July 2011 Act. New	289,815	1.4233	412,493
30	July Choice - Est. Old	(93,684)	1.2845	(120,337)
31	July Choice - Est. New	(90,733)	1.1737	(106,493)
32	July Choice - Act. Old	93,684	1.2845	120,337
33	July Choice - Act. New	90,733	1.1737	106,493
34	July Est. Priority One Transportation Old	(8,382)	1.5376	(12,889)
35	July Est. Priority One Transportation New	(7,863)	1.4233	(11,191)
36	July Act. Priority One Transportation Old	9,426	1.5376	14,493
37	July Act. Priority One Transportation New	8,841	1.4233	12,584
38		<u>724,950</u>		<u>991,053</u>
39	September, 2011 Estimated	<u>891,689</u>	1.4233	<u>1,269,141</u>
40	TOTAL	<u>45,105,866</u>		<u>68,364,318</u>

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Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	STANDBY VOLUMES (1) MCF	STANDBY DEMAND RATE (2) \$/MCF	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2010 Est.	0	8.0500	0
2	September, 2010 Act.	5,888	7.7200	45,455
3	September, 2010 Est.	0	-	0
4		<u>5,888</u>		<u>45,455</u>
5	November, 2010 Est.	0	8.0500	0
6	October, 2010 Act.	5,888	8.0500	47,398
7	October, 2010 Est.	0	8.0500	0
8		<u>5,888</u>		<u>47,398</u>
9	December, 2010 Est.	0	8.0500	0
10	November, 2010 Act.	5,889	8.0500	47,406
11	November, 2010 Est.	0	8.0500	0
12		<u>5,889</u>		<u>47,406</u>
13	January, 2011 Est.	0	8.0500	0
14	December, 2010 Act.	5,889	8.0500	47,406
15	December, 2010 Est.	0	8.0500	0
16		<u>5,889</u>		<u>47,406</u>
17	February, 2011 Est.	0	8.0500	0
18	January, 2011 Act.	5,573	8.0500	44,863
19	January, 2011 Est.	0	8.0500	0
20		<u>5,573</u>		<u>44,863</u>
21	March, 2011 Est.	0	8.0500	0
22	February, 2011 Act.	5,828	8.0500	46,915
23	February, 2011 Est.	0	8.0500	0
24		<u>5,828</u>		<u>46,915</u>
25	April, 2011	0	8.0500	0
26	March, 2010 Act.	5,828	8.0500	46,915
27	March, 2010 Est.	0	8.0500	0
28		<u>5,828</u>		<u>46,915</u>
29	May, 2011	0	8.0500	0
30	April, 2010 Act.	5,828	8.0500	46,915
31	April, 2010 Est.	0	8.0500	0
32		<u>5,828</u>		<u>46,915</u>
33	June, 2011	0	8.0500	0
34	May, 2010 Act.	5,828	8.0500	46,915
35	May, 2010 Est.	0	8.0500	0
36		<u>5,828</u>		<u>46,915</u>
37	July, 2011	0	8.0500	0
38	June, 2011 Act.	5,828	8.0500	46,915
39	June, 2011 Est.	0	8.0500	0
40		<u>5,828</u>		<u>46,915</u>
41	August, 2011	0	8.0500	0
42	July, 2011 Act.	5,268	8.0500	42,407
43	July, 2011 Est.	0	8.0500	0
44		<u>5,268</u>		<u>42,407</u>
45	September, 2011	0	8.0500	0
46	August, 2011 Act.	5,268	8.0500	42,407
47	August, 2011 Est.	0	8.0500	0
		<u>5,268</u>		<u>42,407</u>
48	TOTAL	<u>68,803</u>		<u>551,921</u>

Exhibit 1-E
Schedule 4
Sheet 6a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	October, 2010 Est.	2,354	0.0748	176	2,354	0.0443	104
2	October, 2010 Est.	0	0.0748	0	0	0.0342	0
3	September, 2010 Act.	6,267	0.0748	469	6,267	0.0441	276
4	September, 2010 Act.	0	0.0748	0	0	0.0000	0
5	September, 2010 Est.	(2,466)	0.0748	(184)	(2,466)	0.0441	(109)
6	September, 2010 Est.	0	0.0748	0	0	0.0000	0
7		6,155		460	6,155		272
8	November, 2010 Est.	3,653	0.0748	273	3,653	0.0753	275
9	November, 2010 Est.	0	0.0748	0	0	0.0342	0
10	October, 2010 Act.	0	0.0748	0	0	0.0443	0
11	October, 2010 Act.	9,568	0.0748	716	9,568	0.0443	424
12	October, 2010 Est.	(2,354)	0.0748	(176)	(2,354)	0.0443	(104)
13	October, 2010 Est.	0	0.0748	0	0	0.0443	0
14	October, 2010 Adj.	0	0.0000	0	0	0.0000	(53)
15		10,867		813	10,867		541
16	December, 2010 Est.	8,011	0.0748	599	8,011	0.0753	603
17	December, 2010 Est.	0	0.0748	0	0	0.1472	0
18	November, 2010 Act.	0	0.0748	0	0	0.0753	0
19	November, 2010 Act.	15,930	0.0748	1,192	15,930	0.0753	1,200
20	November, 2010 Est.	(3,653)	0.0748	(273)	(3,653)	0.0753	(275)
21	November, 2010 Adj.	0	0.0748	0	0	0.0342	0
22		20,288		1,518	20,288		1,528
23	January, 2011 Est.	27,971	0.0748	2,092	27,971	0.1472	4,117
24	January, 2011 Est.	0	0.0748	0	0	0.0000	0
25	December, 2010 Act.	0	0.0748	0	0	0.2943	0
26	December, 2010 Act.	22,997	0.0748	1,720	22,997	0.0753	1,732
27	December, 2010 Est.	(8,011)	0.0748	(599)	(8,011)	0.0753	(603)
28	December, 2010 Est.	0	0.0748	0	0	0.1472	0
29		42,957		3,213	42,957		5,246
30	February, 2011 Est.	27,616	0.0748	2,066	27,616	0.2112	5,833
31	February, 2011 Est.	0	0.0748	0	0	0.0000	0
32	January, 2011 Act.	0	0.0748	0	0	0.0000	0
33	January, 2011 Act.	27,656	0.0748	2,069	27,656	0.1472	4,071
34	January, 2011 Est.	(27,971)	0.0748	(2,092)	(27,971)	0.1472	(4,117)
35	January, 2011 Est.	0	0.0748	0	0	0.1472	0
36		27,301		2,042	27,301		5,786
37	March, 2011 Est.	18,827	0.0748	1,408	18,827	0.1512	2,847
38	March, 2011 Est.	0	0.0748	0	0	0.0000	0
39	February, 2011 Act.	0	0.0748	0	0	0.0000	0
40	February, 2011 Act.	26,090	0.0748	1,952	26,090	0.2112	5,510
41	February, 2011 Est.	(27,616)	0.0748	(2,066)	(27,616)	0.2112	(5,833)
42	February, 2011 Est.	0	0.0748	0	0	0.2112	0
43	February, 2011 Adj.	0	0.0000	0	0	0.0000	8
44		17,301		1,294	17,301		2,532

Exhibit I-E
Schedule 4
Sheet 6b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	April, 2011 Est.	12,819	0.0748	959	12,819	0.1092	1,400
2	April, 2011 Est.	0	0.0748	0	0	0.0000	0
3	March, 2011 Act.	0	0.0000	0	0	0.0000	0
4	March, 2011 Act.	19,041	0.0748	1,424	19,041	0.1512	2,879
5	March, 2011 Est.	(18,827)	0.0748	(1,408)	(18,827)	0.1512	(2,847)
6	March, 2011 Est.	0	0.0748	0	0	0.0000	0
7		13,033		975	13,033		1,432
8	May, 2011 Est.	9,693	0.0748	725	9,693	0.0515	499
9	May, 2011 Est.	0	0.0748	0	0	0.0000	0
10	April, 2011 Act.	16,959	0.0748	1,269	16,959	0.1092	1,852
11	April, 2011 Act.	0	0.0748	0	0	0.0000	0
12	April, 2011 Est.	(12,819)	0.0748	(959)	(12,819)	0.1092	(1,400)
13	April, 2011 Est.	0	0.0748	0	0	0.1092	0
14		13,833		1,035	13,833		951
15	June, 2011 Est.	5,293	0.0748	396	5,293	0.0489	259
16	June, 2011 Est.	0	0.0748	0	0	0.0000	0
17	May, 2011 Act.	6,943	0.0748	519	6,943	0.0515	358
18	May, 2011 Act.	0	0.0748	0	0	0.0515	0
19	May, 2011 Est.	(9,693)	0.0748	(725)	(9,693)	0.0515	(499)
20	May, 2011 Est.	0	0.0748	0	0	0.0000	0
21		2,543		190	2,543		117
22	July, 2011 Est.	4,070	0.0748	304	4,070	0.0411	167
23	July, 2011 Est.	0	0.0748	0	0	0.0000	0
24	June, 2011 Act.	5,567	0.0748	416	5,567	0.0489	272
25	June, 2011 Act.	0	0.0748	0	0	0.0489	0
26	June, 2011 Est.	(5,293)	0.0748	(396)	(5,293)	0.0489	(259)
27	June, 2011 Est.	0	0.0748	0	0	0.0489	0
28		4,344		324	4,344		180
29	August, 2011 Est.	7,932	0.0748	593	7,932	0.0498	395
30	August, 2011 Est.	0	0.0748	0	0	0.0000	0
31	July, 2011 Act.	4,453	0.0748	333	4,453	0.0411	183
32	July, 2011 Act.	0	0.0748	0	0	0.0411	0
33	July, 2011 Est.	(4,070)	0.0748	(304)	(4,070)	0.0411	(167)
34	July, 2011 Est.	0	0.0748	0	0	0.0411	0
35		8,315		622	8,315		411
36	September, 2011 Est.	0	0.0748	0	0	0.0000	0
37	TOTAL	166,937		12,486	166,937		18,997

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)			Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2010	0	19	/	12	6.00%	0	0
2	October	0	18	/	12	6.00%	0	0
3	November	0	17	/	12	6.00%	0	0
4	December	0	16	/	12	6.00%	0	0
5	January, 2011	0	15	/	12	6.00%	0	0
6	February	0	14	/	12	6.00%	0	0
7	March	0	13	/	12	6.00%	0	0
8	April	0	12	/	12	6.00%	0	0
9	May	0	11	/	12	6.00%	0	0
10	June	0	10	/	12	6.00%	0	0
11	July	0	9	/	12	6.00%	0	0
12	August	0	8	/	12	6.00%	0	0
13	September	<u>0</u>	7	/	12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>					<u><u>0</u></u>	<u><u>0</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2010	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2011	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	0	7 / 12	6.00%	0	0
14	TOTAL	0			0	0
	<u>Adjustments</u>					
15	Tennessee Refund Interest				0	0
16	ADJUSTED TOTAL				0	0

EXHIBIT 1-D
SCHEDULE 5
SHEET 1 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES (1) MCF	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	JANUARY - 2011	5,795,084	1,451,063	33,424,515	34,875,578
2	FEBRUARY	2,792,226	1,450,607	14,421,125	15,871,731
3	MARCH	4,559,501	1,450,607	(16,813,263)	(15,362,656)
4	APRIL	(2,159,672)	1,450,607	(11,302,822)	(9,852,215)
5	MAY	(4,199,689)	1,450,607	(21,280,240)	(19,829,633)
6	JUNE	(3,904,116)	1,450,607	(19,928,110)	(18,477,503)
7	JULY	(3,436,116)	1,450,607	(17,680,498)	(16,229,891)
8	AUGUST	0	0	0	0
9	SEPTEMBER	0	0	0	0
10	OCTOBER	0	0	0	0
11	NOVEMBER	0	0	0	0
12	DECEMBER	0	0	0	0
13	TOTAL	(552,782)	10,154,704	(39,159,294)	(29,004,590)

EXHIBIT 1-D
SCHEDULE 5
SHEET 2 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1x2) \$	(1) MCF	(2) \$/MCF	(3=1x2) \$
1	JANUARY - 2011	0	0.0000	0	0	0.0000	0
2	ADJUSTMENT	0	0.0000	0	0	0.0000	0
3	FEBRUARY	0	5.3860	0	0	5.3860	0
4	ADJUSTMENT	0	5.3860	0	0	5.3860	0
5	RATE ADJUSTMENT	0	(0.2430)	0	64	(0.2430)	(16)
6	MARCH	0	5.1847	0	0	2.5868	0
7	ADJUSTMENT	0	5.1847	0	0	2.5868	166
8	REVERSE JANUARY STORAGE	0	5.6290	0	0	5.6290	0
9	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	0	2.3827	0
10	REVERSE FEBRUARY STORAGE	0	5.3860	0	0	5.3860	0
11	RESTATE FEBRUARY WACOG STORAGE	0	5.8016	0	(64)	2.5822	(165)
12	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(64)	(0.2430)	16
13	APRIL	0	5.1188	0	64	3.3193	212
14	ADJUSTMENT	0	5.1188	0	(64)	3.3193	(212)
15	MAY	0	5.1027	0	0	3.9177	0
16	ADJUSTMENT	0	5.1027	0	0	3.9177	0
17	RATE ADJUSTMENT	0	(0.0161)	0	0	0.5984	0
18	JUNE	0	5.0655	0	64	4.2081	269
19	ADJUSTMENT	0	5.0655	0	(64)	5.0655	(324)
20	RATE ADJUSTMENT	0	(0.0372)	0	0	0.2904	0
21	JULY	0	5.1224	0	64	4.3767	280
22	ADJUSTMENT	0	5.1224	0	(64)	4.3767	(280)
23	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
24	AUGUST	0	0.0000	0	0	0.0000	0
25	ADJUSTMENT	0	0.0000	0	0	0.0000	0
26	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
27	SEPTEMBER	0	0.0000	0	0	0.0000	0
28	ADJUSTMENT	0	0.0000	0	0	0.0000	0
29	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
30	OCTOBER	0	0.0000	0	0	0.0000	0
31	ADJUSTMENT	0	0.0000	0	0	0.0000	0
32	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
33	NOVEMBER	0	0.0000	0	0	0.0000	0
34	ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
36	DECEMBER	0	0.0000	0	0	0.0000	0
37	ADJUSTMENT	0	0.0000	0	0	0.0000	0
38	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
39	TOTAL	0		0	0		(54)

Note: The storage rate is adjusted monthly to reflect actual commodity costs.
Prior month volumes are then repriced using the incremental rate.
At the end of the year, all injections and withdrawals are priced at the average commodity rate for purchases made during the year.

EXHIBIT 1-D
SCHEDULE 5
SHEET 3 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME (STORED) INJECTED (1) MCF	RATE (2) \$/MCF	AMOUNT (3=1x2) \$	VOLUME (STORED) WITHDRAWN (1) MCF	RATE (2) \$/MCF	AMOUNT (3=1x2) \$
1	JANUARY - 2011	(23,417)	5.6290	(131,814)	5,049,473	5.6290	28,423,484
2	ADJUSTMENT	3,658	5.6290	20,591	243,575	5.6290	1,371,084
3	FEBRUARY	(949,270)	5.3860	(5,112,768)	2,977,862	5.3860	16,038,765
4	ADJUSTMENT	93,063	5.3860	501,237	243,912	5.3860	1,313,710
5	LAYER ADJUSTMENT	0	0.0000	0	0	0.0000	0
6	RATE ADJUSTMENT	(19,759)	(0.2430)	4,801	5,293,048	(0.2430)	(1,286,211)
7	MARCH	(66,705)	5.1847	(345,845)	4,306,608	2.5868	11,140,334
8	ADJUSTMENT	47,463	5.1847	246,081	176,519	2.5868	456,619
9	REVERSE JANUARY STORAGE	19,759	5.6290	111,223	(5,293,048)	5.6290	(29,794,567)
10	RESTATE JANUARY WACOG STORAGE	(19,759)	6.0964	(120,459)	5,293,048	2.3827	12,611,745
11	REVERSE FEBRUARY STORAGE	856,207	5.3860	4,611,531	(3,221,774)	5.3860	(17,352,475)
12	RESTATE FEBRUARY WACOG STORAGE	(856,207)	5.8016	(4,967,371)	3,221,774	2.5822	8,319,265
13	REVERSE FEBRUARY RATE ADJUSTMENT	19,759	(0.2430)	(4,801)	(5,293,048)	(0.2430)	1,286,211
14	APRIL	(2,290,902)	5.1188	(11,726,669)	335,058	3.3193	1,112,158
15	ADJUSTMENT	43,519	5.1188	222,765	160,131	3.3193	531,523
16	ADJUSTMENT	0	0.0000	0	0	0.0000	(34)
17	MAY	(3,856,327)	5.1027	(19,677,680)	0	3.9177	0
18	ADJUSTMENT	18,925	5.1027	96,569	(1,540)	3.9177	(6,033)
19	CORRECT APRIL 2011 STORAGE INJECTION	0	(0.0161)	34	0	0.5984	0
20	JUNE	(3,603,965)	5.0655	(18,255,885)	0	4.2081	0
21	ADJUSTMENT	(283,635)	5.0655	(1,436,753)	332,242	4.2081	1,398,108
22	RATE ADJUSTMENT	0	5.1224	0	0	4.3767	0
23	JULY	(3,097,109)	5.1224	(15,864,631)	276,161	4.3767	1,208,674
24	ADJUSTMENT	(256,991)	5.1224	(1,316,411)	0	4.3767	0
25	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
26	AUGUST	0	0.0000	0	0	0.0000	0
27	ADJUSTMENT	0	0.0000	0	0	0.0000	0
28	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
29	SEPTEMBER	0	0.0000	0	0	0.0000	0
30	ADJUSTMENT	0	0.0000	0	0	0.0000	0
31	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
32	OCTOBER	0	0.0000	0	0	0.0000	0
33	ADJUSTMENT	0	0.0000	0	0	0.0000	0
34	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	NOVEMBER	0	0.0000	0	0	0.0000	0
36	ADJUSTMENT	0	0.0000	0	0	0.0000	0
37	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
38	DECEMBER	0	0.0000	0	0	0.0000	0
39	ADJUSTMENT	0	0.0000	0	0	0.0000	0
40	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
41	TOTAL	(14,241,452)		(73,146,255)	19,393,049		36,772,359

Note: The storage rate is adjusted monthly to reflect actual commodity costs.
Prior month volumes are then repriced using the incremental rate.
At the end of the year, all injections and withdrawals are priced at the average commodity rate for purchases made during the year.

EXHIBIT 1-D
SCHEDULE 5
SHEET 4 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
CONSOLIDATED NATURAL GAS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1x2) \$	(1) MCF	(2) \$/MCF	(3=1x2) \$
1	JANUARY - 2011	0	5.6290	0	181,711	5.6290	1,022,851
2	ADJUSTMENT	0	5.6290	0	0	5.6290	0
3	FEBRUARY	0	5.3860	0	163,662	5.3860	881,484
4	ADJUSTMENT	0	5.3860	0	70	5.3860	377
5	RATE ADJUSTMENT	0	(0.2430)	0	181,711	(0.2430)	(44,156)
6	MARCH	0	5.1847	0	112,353	2.5868	290,635
7	ADJUSTMENT	0	5.1847	0	(197)	2.5868	(510)
8	REVERSE JANUARY STORAGE	0	5.6290	0	(181,711)	5.6290	(1,022,851)
9	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	181,711	2.3827	432,963
10	REVERSE FEBRUARY STORAGE	0	5.3860	0	(163,732)	5.3860	(881,861)
11	RESTATE FEBRUARY WACOG STORAGE	0	5.8016	0	163,732	2.5822	422,789
12	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(181,711)	(0.2430)	44,156
13	APRIL	(84,485)	5.1188	(432,462)	0	3.3193	0
14	ADJUSTMENT	0	5.1188	0	(16)	3.3193	(53)
15	MAY	(114,281)	5.1027	(583,142)	0	3.9177	0
16	ADJUSTMENT	0	5.1027	0	0	3.9177	0
17	JUNE	(109,710)	5.0655	(555,736)	0	4.2081	0
18	ADJUSTMENT	0	5.0655	0	0	4.2081	0
19	RATE ADJUSTMENT	0	(0.0372)	0	0	0.2904	0
20	JULY	(113,164)	5.1224	(579,671)	0	4.3767	0
21	ADJUSTMENT	0	5.1224	0	0	4.3767	0
22	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
23	AUGUST	0	0.0000	0	0	0.0000	0
24	ADJUSTMENT	0	0.0000	0	0	0.0000	0
25	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
26	SEPTEMBER	0	0.0000	0	0	0.0000	0
27	ADJUSTMENT	0	0.0000	0	0	0.0000	0
28	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
29	OCTOBER	0	0.0000	0	0	0.0000	0
30	ADJUSTMENT	0	0.0000	0	0	0.0000	0
31	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
32	NOVEMBER	0	0.0000	0	0	0.0000	0
33	ADJUSTMENT	0	0.0000	0	0	0.0000	0
34	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	DECEMBER	0	0.0000	0	0	0.0000	0
36	ADJUSTMENT	0	0.0000	0	0	0.0000	0
37	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
38	TOTAL	(421,640)		(2,151,011)	639,294		1,145,824

Note: The storage rate is adjusted monthly to reflect actual commodity costs.
Prior month volumes are then repriced using the incremental rate.
At the end of the year, all injections and withdrawals are priced at the average commodity rate for purchases made during the year.

EXHIBIT 1-D
SCHEDULE 5
SHEET 5 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(1)	(2)	(3=1x2)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	JANUARY - 2011	0	5.6290	0	480,583	5.6290	2,705,202
2	ADJUSTMENT	0	5.6290	0	(9,709)	5.6290	(54,652)
3	FEBRUARY	0	5.3860	0	403,883	5.3860	2,175,314
4	ADJUSTMENT	0	5.3860	0	0	5.3860	0
5	RATE ADJUSTMENT	0	(0.2430)	0	470,874	(0.2430)	(114,422)
6	MARCH	0	5.1847	0	69,029	2.5868	178,564
7	ADJUSTMENT	0	5.1847	0	0	2.5868	0
8	REVERSE JANUARY STORAGE	0	5.6290	0	(470,874)	5.6290	(2,650,550)
9	RESTATE JANUARY WACOG STORAGE	0	6.0947	0	470,874	2.3827	1,121,951
10	REVERSE FEBRUARY STORAGE	0	5.3860	0	(403,883)	5.3860	(2,175,314)
11	RESTATE FEBRUARY WACOG STORAGE	0	5.8016	0	403,883	2.5822	1,042,907
12	REVERSE FEBRUARY RATE ADJUSTMENT	0	(0.2430)	0	(470,874)	(0.2430)	114,422
13	APRIL	(209,184)	5.1188	(1,070,771)	0	3.3193	0
14	ADJUSTMENT	0	5.1188	0	3,981	3.3193	13,214
15	MAY	(231,748)	5.1027	(1,182,541)	0	3.9177	0
16	ADJUSTMENT	0	5.1027	0	0	3.9177	0
17	JUNE	(224,272)	5.0655	(1,136,050)	0	4.2081	0
18	ADJUSTMENT	0	5.0655	0	0	4.2081	0
19	RATE ADJUSTMENT	0	(0.0372)	0	0	0.2904	0
20	JULY	(231,748)	5.1224	(1,187,106)	0	4.3767	0
21	ADJUSTMENT	0	5.1224	0	0	4.3767	0
22	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
23	AUGUST	0	0.0000	0	0	0.0000	0
24	ADJUSTMENT	0	0.0000	0	0	0.0000	0
25	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
26	SEPTEMBER	0	0.0000	0	0	0.0000	0
27	ADJUSTMENT	0	0.0000	0	0	0.0000	0
28	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
29	OCTOBER	0	0.0000	0	0	0.0000	0
30	ADJUSTMENT	0	0.0000	0	0	0.0000	0
31	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
32	NOVEMBER	0	0.0000	0	0	0.0000	0
33	ADJUSTMENT	0	0.0000	0	0	0.0000	0
34	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	DECEMBER	0	0.0000	0	0	0.0000	0
36	ADJUSTMENT	0	0.0000	0	0	0.0000	0
37	RATE ADJUSTMENT	0	0.0000	0	0	0.0000	0
38	TOTAL	(896,952)		(4,576,467)	1,418,641		2,356,637

Note: The storage rate is adjusted monthly to reflect actual commodity costs.
Prior month volumes are then repriced using the incremental rate.
At the end of the year, all injections and withdrawals are priced at the
average commodity rate for purchases made during the year.

EXHIBIT 1-D
SCHEDULE 5
SHEET 6 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORICAL GAS VOLUMES
RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

LINE NO.	MONTH	TCO - FSS (1) Mcf	CNG (2) Mcf	EQUITRANS (3) Mcf	TOTAL (4=1+2+3) Mcf
1	JANUARY - 2011	(125,611)	(5,179)	0	(130,790)
2	FEBRUARY	(135,775)	(5,181)	0	(140,956)
3	MARCH	(80,910)	(4,659)	0	(85,569)
4	APRIL	(114,572)	(3,202)	0	(117,774)
5	MAY	(8,555)	(2,220)	(3,943)	(14,718)
6	JUNE	(7,406)	(3,002)	(4,368)	(14,776)
7	JULY	(6,156)	(2,882)	(4,227)	(13,265)
8	AUGUST	0	0	0	0
9	SEPTEMBER	0	0	0	0
10	OCTOBER	0	0	0	0
11	NOVEMBER	0	0	0	0
12	DECEMBER	0	0	0	0
13	TOTAL	<u>(478,985)</u>	<u>(26,325)</u>	<u>(12,538)</u>	<u>(517,848)</u>

Note: These volumes represent retainage by each pipeline.

EXHIBIT 1-D
SCHEDULE 5
SHEET 7 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	JANUARY - 2011	456,876	1.5060	688,055	25,341,126	0.0289	732,359
2	FEBRUARY	456,876	1.5050	687,598	25,341,126	0.0289	732,359
3	MARCH	456,876	1.5050	687,598	25,341,126	0.0289	732,359
4	APRIL	456,876	1.5050	687,598	25,341,126	0.0289	732,359
5	MAY	456,876	1.5050	687,598	25,341,126	0.0289	732,359
6	JUNE	456,876	1.5050	687,598	25,341,126	0.0289	732,359
7	JULY	456,876	1.5050	687,598	25,341,126	0.0289	732,359
8	AUGUST	0	0.0000	0	0	0.0000	0
9	SEPTEMBER	0	0.0000	0	0	0.0000	0
10	OCTOBER	0	0.0000	0	0	0.0000	0
11	NOVEMBER	0	0.0000	0	0	0.0000	0
	DECEMBER	0	0.0000	0	0	0.0000	0
13	TOTAL	3,198,132		4,813,645	177,387,882		5,126,510

EXHIBIT 1-D
SCHEDULE 5
SHEET 8 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	JANUARY - 2011	9,000	1.8892	17,003	941,176	0.0145	13,647
2	FEBRUARY	9,000	1.8892	17,003	941,176	0.0145	13,647
3	MARCH	9,000	1.8892	17,003	941,176	0.0145	13,647
4	APRIL	9,000	1.8892	17,003	941,176	0.0145	13,647
5	MAY	9,000	1.8892	17,003	941,176	0.0145	13,647
6	JUNE	9,000	1.8892	17,003	941,176	0.0145	13,647
7	JULY	9,000	1.8892	17,003	941,176	0.0145	13,647
8	AUGUST	0	0.0000	0	0	0.0000	0
9	SEPTEMBER	0	0.0000	0	0	0.0000	0
10	OCTOBER	0	0.0000	0	0	0.0000	0
11	NOVEMBER	0	0.0000	0	0	0.0000	0
12	DECEMBER	0	0.0000	0	0	0.0000	0
13	TOTAL	63,000		119,020	6,588,232		95,529

EXHIBIT 1-D
SCHEDULE 5
SHEET 9 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	JANUARY - 2011	996,975	0.0153	15,254	40,130	0.0153	614
2	ADJUSTMENT	5,061,818	0.0153	77,446	0	0.0000	(581)
3	ADJUSTMENT	(1,115,928)	0.0153	(17,074)	0	0.0000	0
4	ADJUSTMENT	(4,046,170)	(0.0153)	61,906	0	0.0000	0
5	ADJUSTMENT	(4,781,103)	0.0153	(73,151)	0	0.0000	0
6	FEBRUARY	5,248,552	0.0153	80,303	17,421	0.0153	267
7	ADJUSTMENT	0	0.0000	(25,824)	0	0.0000	5,181
8	MARCH	3,263,736	0.0153	49,935	259,702	0.0153	3,973
9	ADJUSTMENT	0	0.0000	20,479	0	0.0000	(5,429)
10	APRIL	40,190	0.0153	615	7,666	0.0153	117
11	ADJUSTMENT	3,850,305	0.0153	58,910	0	0.0000	36,542
12	ADJUSTMENT	(3,357,712)	0.0153	(51,373)	0	0.0000	0
13	MAY	345,532	0.0153	5,287	2,370,515	0.0153	36,269
14	ADJUSTMENT	315,986	0.0153	4,835	4,313,336	0.0153	65,994
15	ADJUSTMENT	(40,190)	0.0153	(615)	(2,412,277)	0.0153	(36,908)
16	ADJUSTMENT	(339,100)	0.0153	(5,188)	0	0.0000	0
17	JUNE	287,207	0.0153	4,394	3,973,877	0.0153	60,800
18	ADJUSTMENT	(345,532)	0.0153	(5,287)	(4,313,336)	0.0153	(65,994)
19	ADJUSTMENT	0	0.0000	0	4,026,963	0.0153	61,613
20	JULY	503,931	0.0153	7,710	0	0.0000	0
21	ADJUSTMENT	3,452,624	0.0153	52,825	(4,026,963)	0.0153	(61,613)
22	ADJUSTMENT	0	0.0000	0	3,719,186	0.0153	56,904
23	AUGUST	0	0.0000	0	0	0.0000	0
24	ADJUSTMENT	0	0.0000	0	0	0.0000	0
25	ADJUSTMENT	0	0.0000	0	0	0.0000	0
26	SEPTEMBER	0	0.0000	0	0	0.0000	0
27	ADJUSTMENT	0	0.0000	0	0	0.0000	0
28	ADJUSTMENT	0	0.0000	0	0	0.0000	0
29	OCTOBER	0	0.0000	0	0	0.0000	0
30	ADJUSTMENT	0	0.0000	0	0	0.0000	0
31	ADJUSTMENT	0	0.0000	0	0	0.0000	0
32	NOVEMBER	0	0.0000	0	0	0.0000	0
33	ADJUSTMENT	0	0.0000	0	0	0.0000	0
34	ADJUSTMENT	0	0.0000	0	0	0.0000	0
35	DECEMBER	0	0.0000	0	0	0.0000	0
36	ADJUSTMENT	0	0.0000	0	0	0.0000	0
37	ADJUSTMENT	0	0.0000	0	0	0.0000	0
38	TOTAL	9,341,121		261,386	7,976,220		157,749

EXHIBIT 1-D
SCHEDULE 5
SHEET 10 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	JANUARY - 2011	184,253	0.0180	3,316	0	0.0000	0
2	ADJUSTMENT	2,239	0.0179	40	0	0.0000	0
3	FEBRUARY	168,295	0.0180	3,029	0	0.0000	0
4	ADJUSTMENT	2,981	0.0181	54	0		0
5	MARCH	283,729	0.0105	2,969	0	0.0000	0
6	APRIL	116,130	0.0053	621	85,737	0.0242	2,075
7	MAY	0	0.0000	0	117,709	0.0242	2,849
8	ADJUSTMENT	0	0.0000	0	87,020	0.0242	2,106
9	ADJUSTMENT	0	0.0000	0	(85,737)	0.0242	(2,075)
10	JUNE	0	0.0000	0	113,000	0.0242	2,735
11	ADJUSTMENT	0	0.0000	0	0	0.0000	0
12	JULY	0	0.0000	0	116,558	0.0242	2,821
13	ADJUSTMENT	0	0.0000	0	0	0.0000	0
14	AUGUST	0	0.0000	0	0	0.0000	0
15	ADJUSTMENT	0	0.0000	0	0	0.0000	0
16	SEPTEMBER	0	0.0000	0	0	0.0000	0
17	ADJUSTMENT	0	0.0000	0	0	0.0000	0
18	OCTOBER	0	0.0000	0	0	0.0000	0
19	ADJUSTMENT	0	0.0000	0	0	0.0000	0
20	NOVEMBER	0	0.0000	0	0	0.0000	0
21	ADJUSTMENT	0	0.0000	0	0	0.0000	0
22	DECEMBER	0	0.0000	0	0	0.0000	0
23	ADJUSTMENT	0	0.0000	0	0	0.0000	0
24	TOTAL	<u>757,627</u>		<u>10,029</u>	<u>434,287</u>		<u>10,510</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 11 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
EQUITRANS

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	JANUARY - 2011	19,130	1.4949	28,597	2,000,000	0.0262	52,400
2	ADJUSTMENT	(19,130)	0.0000	(28,597)	(2,000,000)	0.0000	(52,400)
3	FEBRUARY	19,130	1.4949	28,597	2,000,000	0.0262	52,400
4	ADJUSTMENT	(19,130)	1.4949	(28,597)	(2,000,000)	0.0262	(52,400)
5	MARCH	19,130	1.4949	28,597	2,000,000	0.0262	52,400
6	ADJUSTMENT	(19,130)	0.0000	(28,597)	(2,000,000)	0.0000	(52,400)
7	APRIL	19,130	1.4949	28,597	2,000,000	0.0262	52,400
8	ADJUSTMENT	(19,130)		(28,597)	(2,000,000)		(52,400)
9	MAY	19,130	1.4949	28,597	2,000,000	0.0262	52,400
10	ADJUSTMENT	(19,130)	0.0000	(28,597)	(2,000,000)	0.0000	(52,400)
11	JUNE	19,130	1.4949	28,597	2,000,000	0.0262	52,400
12	ADJUSTMENT	(19,130)	0.0000	(28,597)	(2,000,000)	0.0000	(52,400)
13	JULY	19,130	1.4949	28,597	2,000,000	0.0262	52,400
14	ADJUSTMENT	(19,130)	1.4949	(28,597)	(2,000,000)	0.0262	(52,400)
15	AUGUST	0	0.0000	0	0	0.0000	0
16	ADJUSTMENT	0	0.0000	0	0	0.0000	0
17	SEPTEMBER	0	0.0000	0	0	0.0000	0
18	ADJUSTMENT	0	0.0000	0	0	0.0000	0
19	OCTOBER	0	0.0000	0	0	0.0000	0
20	ADJUSTMENT	0	0.0000	0	0	0.0000	0
21	NOVEMBER	0	0.0000	0	0	0.0000	0
22	ADJUSTMENT	0	0.0000	0	0	0.0000	0
23	DECEMBER	0	0.0000	0	0	0.0000	0
24	ADJUSTMENT	0	0.0000	0	0	0.0000	0
25	TOTAL	0		0	0		0

EXHIBIT 1-D
SCHEDULE 5
SHEET 12 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	JANUARY - 2011	485,000	0.0069	3,347	0	0.0000	0
2	ADJUSTMENT	(485,000)	0.0069	(3,347)	0	0.0000	0
3	FEBRUARY	495,000	0.0069	3,416	0	0.0000	0
4	ADJUSTMENT	(495,000)	0.0069	(3,416)	0	0.0000	0
5	MARCH	416,000	0.0069	2,870	0	0.0000	0
6	ADJUSTMENT	(416,000)	0.0000	(2,870)	0	0.0000	0
7	APRIL	75,200	0.0069	519	0	0.0000	0
8	ADJUSTMENT	(75,200)	0.0000	(519)			0
9	MAY	0	0.0000	505	215,460	0.0069	1,487
10	ADJUSTMENT	0	0.0000	(505)	(215,460)	0.0069	(1,487)
11	JUNE	0	0.0000	0	238,700	0.0069	1,647
12	ADJUSTMENT	0	0.0000	0	(238,700)	0.0069	(1,647)
13	JULY	0	0.0000	0	231,000	0.0069	1,594
14	ADJUSTMENT	0	0.0000	0	(231,000)	0.0069	(1,594)
15	AUGUST	0	0.0000	0	0	0.0000	0
16	ADJUSTMENT	0	0.0000	0	0	0.0000	0
17	SEPTEMBER	0	0.0000	0	0	0.0000	0
18	ADJUSTMENT	0	0.0000	0	0	0.0000	0
19	OCTOBER	0	0.0000	0	0	0.0000	0
20	ADJUSTMENT	0	0.0000	0	0	0.0000	0
21	NOVEMBER	0	0.0000	0	0	0.0000	0
22	ADJUSTMENT	0	0.0000	0	0	0.0000	0
23	DECEMBER	0	0.0000	0	0	0.0000	0
24	ADJUSTMENT	0	0.0000	0	0	0.0000	0
25	TOTAL	0		0	0		(0)

Attachment

Columbia Gas of Pennsylvania, Inc.
Actual Cost of Gas Calculation Summary

	1/11	2/11	3/11	4/11	5/11	6/11	7/11
	\$	\$	\$	\$	\$	\$	\$
<u>Commodity</u>							
Term	19,513,878	17,829,259	2,466,056	3,349,214	3,202,374	3,071,658	3,293,615
Spot	5,967,061	4,355,439	1,474,493	14,850,217	14,163,629	11,758,787	10,097,248
Transportation	235,577	208,920	131,809	140,679	162,517	130,980	118,939
Net Gas Costs Excluding Demand and Storage	25,716,516	22,393,619	4,072,358	18,340,109	17,528,520	14,961,425	13,509,802
<u>Gas Purchase Volumes</u>							
Term	3,909,087	3,506,576	567,486	618,155	647,636	620,744	659,307
Spot	598,857	629,084	347,831	3,192,077	2,930,408	2,453,486	2,089,247
Retainage	(289,635)	(275,784)	(129,859)	(227,341)	(142,907)	(120,645)	(111,136)
Total Gas Purchase Volumes	4,218,309	3,859,876	785,458	3,582,891	3,435,137	2,953,585	2,637,418
Average Cost of Gas Rate	\$6.0964	\$5.8016	\$5.1847	\$5.1188	\$5.1027	\$5.0655	\$5.1224

Exhibit 1-A
Schedule 1
Sheet 1 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount	Change in Rate	Effective 1-1-12
		(1)	(2=3-1)	(3)
		\$	\$/Mcf	\$/Mcf
1	<u>Purchased Gas Commodity Cost</u>			
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2011 through September, 2012	30,435,024 Mcf		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	5.1350	(\$0.2284)	\$4.9066
6	Off System Sales and Capacity Release Credit	(0.1577)	\$0.0000	(\$0.1577)
7	PGCC (Line 5 + Line 6)	4.9773	(0.2284)	4.7489
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit 1-E, Schedule 1)	(21,836,300)	364,593	(21,471,707)
11	Projected sales for the twelve billing periods of			
12	October, 2011 through September, 2012	33,361,792 Mcf		33,361,792 Mcf
13	Commodity E-Factor (Line 10/ Line 12)	(0.6545)	\$0.0109	(0.6436)
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	539,858		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Sheet 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336		
21	Projected sales for the twelve billing periods of			
22	October, 2011 through September, 2012 1_ /	41,722,887 Mcf		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.5301	(\$0.0568)	1.4733
24	Off System Sales and Capacity Release Credit	(0.0767)	\$0.0000	(\$0.0767)
25	PGDC Rate	1.4534	(0.0568)	1.3966
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E- Factor			
28	(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)
29	Projected sales for the twelve billing periods of			
30	October, 2011 through September, 2012 1_ /	41,722,887 Mcf		41,722,887 Mcf
31	Demand E-Factor (Line 28 / Line 30)	(0.2522)	(\$0.0082)	(0.2604)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	4.9773	(\$0.2284)	4.7489
34	PGDC Rate (Line 25)	1.4534	(\$0.0568)	1.3966
35	PGC Rate	6.4307	(\$0.2852)	6.1455
36	Currently effective PGC	4.9786		\$6.4307
37	Increase (Decrease) in PGC	1.4521		(0.2852)
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.6545)	\$0.0109	(0.6436)
40	Demand E-Factor (Line 31)	(0.2522)	(\$0.0082)	(0.2604)
41	E-Factor	(0.9067)	\$0.0027	(0.9040)
42	Currently effective E-Factor	0.6792		(\$0.9067)
43	Increase (Decrease) in E-Factor	(1.5859)		0.0027
44	PGC Rate	6.4307	(\$0.2852)	6.1455
45	E-Factor	(0.9067)	\$0.0027	(0.9040)
46	Total Rate	5.5240	(\$0.2825)	5.2415
47	Currently effective Rate	5.6578		\$5.5240
48	Increase (Decrease) in Rate	(0.1338)		(0.2825)

1_ / Includes 11,288,000 Mcf Transportation Volumes for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2012

		Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
		(1)	(2)	(3)	(4)	(5=3/4)
		\$	\$	\$	(Mcf)	(\$/Mcf)
C-FACTOR						
<u>Commodity Cost of Gas</u>						
1	October, 2011	(2,717,475)	(5,734,961) 1_/_	3,017,486		
2	November, 2011	(7,408,965)	(3,462,580)	(3,946,385)		
3	Change in PGCC -- January 1	(10,126,440)	(9,197,541)	(928,899)	30,435,024	(0.0305)
4	December, 2011	0	0	0		
5	January, 2012	0	0	0		
6	February, 2012	0	0	0		
7	Change in PGCC -- April 1	0	0	0	30,435,024	0.0000
8	March, 2012	0	0	0		
9	April, 2012	0	0	0		
10	May, 2012	0	0	0		
11	Change in PGCC -- July 1	0	0	0	30,435,024	0.0000
<u>Demand Cost of Gas</u>						
12	October, 2011	(4,026,072)	(3,760,726)	(265,346)		
13	November, 2011	(1,438,898)	(1,058,372)	(380,526)		
14	Change in PGDC -- January 1	(5,464,970)	(4,819,098)	(645,872)	41,722,887	(0.0155)
15	December, 2011	0	0	0		
16	January, 2012	0	0	0		
17	February, 2012	0	0	0		
18	Change in PGDC -- April 1	0	0	0	41,722,887	0.0000
19	March, 2012	0	0	0		
20	April, 2012	0	0	0		
21	May, 2012	0	0	0		
22	Change in PGDC -- July 1	0	0	0	41,722,887	0.0000
E-FACTOR						
23	Commodity E Factor	21,836,300	21,471,707	364,593	33,361,792	0.0109
24	Demand E Factor	10,522,361	10,863,254	(340,893)	41,722,887	(0.0082)
25	Change in PGCC (line 3 + line 7 + line 11 + line 23)					(0.0196)
26	Change in PGDC (line 14 + line 18 + line 22 + line 24)					(0.0237)

1_/_ The October actual under collection was decreased to eliminate the passback of SAA amounts recorded in October for September gas sold. This adjustment ensures the appropriate reconciliation of the SAA Refund.

Exhibit 1-A
Schedule 1
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2011	29,045,342	29,045,342	(0)				
2 January, 2012	33,444,138	32,606,564	(837,574)				
3 February	27,963,475	27,879,473	(84,002)				
4 March	20,834,556	20,394,492	(440,064)				
5 April	9,482,050	7,501,824	(1,980,226)				
6 May	3,649,644	3,048,283	(601,361)				
7 June	1,425,503	1,305,416	(120,087)				
8 July	1,400,014	1,221,617	(178,397)				
9 August	1,161,418	1,061,299	(100,119)				
10 September	<u>2,082,132</u>	<u>1,783,878</u>	<u>(298,254)</u>				
11 Total	130,488,272	125,848,187	(4,640,085)				
12 Projected Sales			23,444,197				
13 Change in PGCC Rate per Mcf			(0.1979)				

Exhibit 1-A
Schedule 1
Sheet 4 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1) \$	(2) \$	(3=2-1) \$	(4) \$	(5=4-2) \$	(6) \$	(7=6-4) \$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1 December, 2011	6,103,748	6,103,748	0				
2 January, 2012	6,103,748	5,955,510	(148,238)				
3 February	6,103,748	5,955,510	(148,238)				
4 March	6,103,748	5,955,510	(148,238)				
5 April	4,652,154	4,503,941	(148,213)				
6 May	4,652,154	4,503,941	(148,213)				
7 June	4,652,154	4,503,941	(148,213)				
8 July	4,652,154	4,503,941	(148,213)				
9 August	4,652,154	4,503,941	(148,213)				
10 September	4,652,154	4,503,941	(148,213)				
11 Total	52,327,916	50,993,924	(1,333,992)				
12 Projected Sales			32,065,341				
13 Change in PGDC Rate per Mcf			(0.0416)				

Exhibit 1-A
Schedule 1
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.		Commodity			Demand		
		Actual Recoveries (1) \$	Actual Gas Costs (2) \$	Over/ (Under)Collection (3=1-2) \$	Actual Recoveries (4) \$	Actual Gas Costs (5) \$	Over/ (Under)Collection (6=4-5) \$
	Actuals through November 2011						
1	October, 2011	2,090,813	10,581,170	(8,490,357)	1,826,883	5,587,609	(3,760,726)
2	November	11,712,684	15,175,264	(3,462,580)	4,509,237	5,567,609	(1,058,372)
3	December			0			0
4	January, 2012			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	13,803,497	25,756,434	(11,952,937)	6,336,120	11,155,218	(4,819,098)

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Detail (1)	Total (2) \$
1	Total estimated demand charges for the period		
2	October, 2011 through September, 2012	63,045,202	
3	Estimated demand volumes (Mcf) 1_ /	7,538,602	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$ 8.36</u>	
5	Daily purchased gas demand rate (Mcf)		
6	Demand Cost Recovered Under Rate SS		
7	Daily purchased gas demand (Mcf)	63,216 Mcf	
8	Daily purchased gas demand rate per Mcf	<u>\$ 8.36</u>	
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Line 7 x Line 8)		<u>\$ 528,675</u>
11	Total Rate SS Daily Demand Cost to be		
12	Recovered (Effective October 1, 2011)		<u>\$ 539,858</u>
13	Difference (Line 10 minus Line 12)		\$ (11,183)
14	Projected Sales for the Period October 2011 through September 2012		41,722,887
15	Rate Differential		<u>(0.0003)</u>
1_ /	Monthly Demand Billing Determinants x 12	8,113,044 Dth	
	BTU conversion factor	<u>1.0762</u>	
	Annual Demand Volumes (Mcf)	7,538,602 Mcf	

Exhibit 1-A
Schedule 2
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Sales Subject To PGCC (1) MCF	PGCC Rate 1 / (2) \$/MCF	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Mcf	PGDC Rate 1 / (5) \$/Mcf	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2011	896,854	5.1350	4,605,346	1,259,427	1.5301	1,927,049	6,532,395
2	November	2,154,687	5.1350	11,064,318	2,986,263	1.5301	4,569,282	15,633,600
3	December	3,939,285	5.1350	20,228,230	5,411,856	1.5301	8,280,680	28,508,910
4	January - 2012	5,770,122	5.0208	28,970,627	7,856,884	1.5017	11,798,557	40,769,184
5	February	5,822,833	4.9066	28,570,313	7,903,472	1.4733	11,643,933	40,214,246
6	March	4,896,901	4.9066	24,027,134	6,662,327	1.4733	9,815,393	33,842,527
7	April	3,239,378	4.9066	15,894,332	4,438,216	1.4733	6,538,682	22,433,014
8	May	1,445,374	4.9066	7,091,874	1,997,927	1.4733	2,943,481	10,035,355
9	June	789,245	4.9066	3,872,509	1,101,722	1.4733	1,623,131	5,495,640
10	July	524,014	4.9066	2,571,129	733,678	1.4733	1,080,905	3,652,034
11	August	445,447	4.9066	2,185,629	651,702	1.4733	960,131	3,145,760
12	September	<u>510,883</u>	4.9066	<u>2,506,698</u>	<u>719,415</u>	1.4733	<u>1,059,890</u>	<u>3,566,588</u>
13	Total	30,435,024		151,588,139	41,722,887		62,241,114	213,829,253

1_ / Excludes refunds and experienced over/undercollections.

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Daily Purchased Gas Demand Volumes	Daily Gas Demand Rate	Daily Purchased Gas Demand Revenue
		(1) Mcf	(2) \$/Mcf	(3=1x2) \$
1	October - 2011	5,268	8.54	44,989
2	November	5,268	8.54	44,989
3	December	5,268	8.54	44,989
4	January - 2012	5,268	8.36	44,056
5	February	5,268	8.36	44,056
6	March	5,268	8.36	44,056
7	April	5,268	8.36	44,056
8	May	5,268	8.36	44,056
9	June	5,268	8.36	44,056
10	July	5,268	8.36	44,056
11	August	5,268	8.36	44,056
12	September	<u>5,268</u>	8.36	<u>44,056</u>
13	Total	63,216		531,473

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES VOLUMES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Large Volume GDS			Small Volume GDS			Total Trans.
		Deliveries (1) Mcf	Rate (2) \$/Mcf	Revenue (3=1x2) \$	Deliveries (4) Mcf	Rate (5) \$/Mcf	Revenue (6=4x5) \$	Revenue (7=3+6) \$
1	October - 2011	0 1_ /	0.0242	0	0 1_ /	0.0748	0	0
2	November	0	0.0242	0	0	0.0748	0	0
3	December	0	0.0242	0	0	0.0748	0	0
4	January - 2012	0	0.0242	0	0	0.0748	0	0
5	February	0	0.0242	0	0	0.0748	0	0
6	March	0	0.0242	0	0	0.0748	0	0
7	April	0	0.0242	0	0	0.0748	0	0
8	May	0	0.0242	0	0	0.0748	0	0
9	June	0	0.0242	0	0	0.0748	0	0
10	July	0	0.0242	0	0	0.0748	0	0
11	August	0	0.0242	0	0	0.0748	0	0
12	September	0	0.0242	0	0	0.0748	0	0
13	Total	0		0	0		0	0

1_ / Currently no customers are electing Option 2 under Rider EBS.

Exhibit I-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2011 1307(f) PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Commodity Recoveries PGCC Revenue (1) \$	Total Commodity Cost of Gas 1 / (2) \$	Commodity Over/ Undercollection (3=1-2) \$	Demand Recoveries PGDC Revenue (4) \$	Total Demand Cost of Gas 1 / (5) \$	Demand Over/ Undercollection (6=4-5) \$	Total Over/ Undercollection (7=3+6) \$
1	October - 2011	4,605,346	7,322,821	(2,717,475)	1,972,038	5,998,110	(4,026,072)	(6,743,547)
2	November	11,064,318	18,473,283	(7,408,965)	4,614,270	6,053,168	(1,438,898)	(8,847,863)
3	December	20,228,230	29,045,342	(8,817,112)	8,325,669	6,103,748	2,221,921	(6,595,191)
4	January - 2012	28,970,627	32,606,564	(3,635,937)	11,842,613	5,955,510	5,887,103	2,251,167
5	February	28,570,313	27,879,473	690,840	11,687,989	5,955,510	5,732,479	6,423,320
6	March	24,027,134	20,394,492	3,632,642	9,859,449	5,955,510	3,903,939	7,536,581
7	April	15,894,332	7,501,824	8,392,508	6,582,738	4,503,941	2,078,797	10,471,305
8	May	7,091,874	3,048,283	4,043,591	2,987,538	4,503,941	(1,516,403)	2,527,188
9	June	3,872,509	1,305,416	2,567,093	1,667,187	4,503,941	(2,836,754)	(269,660)
10	July	2,571,129	1,221,617	1,349,512	1,124,961	4,503,941	(3,378,980)	(2,029,468)
11	August	2,185,629	1,061,299	1,124,330	1,004,187	4,503,941	(3,499,754)	(2,375,424)
12	September	2,506,698	1,783,878	722,820	1,103,947	4,503,941	(3,399,994)	(2,677,175)
13	Total	151,588,139	151,644,291	(56,152)	62,772,587	63,045,202	(272,615)	(328,767)

1_/ Refer to Exhibit 1-B, Schedule No. 1.

Exhibit 1-A
Schedule 3
Sheet 1 of 2

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2012

\$64,379,194	1. Demand Costs per 1307(f) Filing (October, 2011 Filing - Exhibit 1-B, Schedule 1)
(\$528,675)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS (Exhibit 1-A, Schedule 2, Sheet 3)
(\$10,863,254)	1c. Experienced Demand Net Overcollection (Exhibit No. 1-E, Schedule 1)
<u>\$52,987,265</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$138.94 per Mcf	3. Unit FT Demand Charge Per Mcf of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
1.0762 Dth/MCF	4. Heat Content (Dth/MCF Conversion).
41,723 MMCF	5. Projected Sales & Choice Requirements for 12 billing periods of October, 2011 through September, 2012
42,574 MMCF	6. Projected Sales & Choice Requirements 12 months ended September 2012, including Unaccounted For @ 2.0%
20,215 MMCF	7. Annual Injections and Withdrawals. Normal Weather
1 MCF	8a. Volume Delivered to the Customer
2.00%	8b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0204 MCF	8c. Volume Delivered to the City Gate. (8a)/(1-8b)
\$1.2700 per MCF	9. Unit Demand Charge: (2) / (5)
(\$0.0155) per MCF	10a. Quarterly Purchased Gas Demand Adjustment (Schedule 1, Sheet 2)
(\$0.0416) per MCF	10b. Quarterly Purchased Gas Demand Adjustment (Schedule 1, Sheet 4)
<u>\$1.2129</u>	11. Net Unit Demand Charge (9) + (10)
(\$0.0767) per MCF	12. OSS and Capacity Release Credit
0.0028 MCF	13. Average Daily FT Delivery: (8c) / 365 days
\$0.3890 per Mcf	14. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (13)
\$0.8239 per Mcf	15. Annual Demand Charge for other capacity that CPA retains (11) - (14)
0.4845 MCF	16. Volume Injected and Withdrawn to Deliver 1 Mcf to the Customer: (7) / (5)
\$0.0080	17a. Injection Charge @ \$0.0153/Dth
\$0.0005	17b. FSS Shrinkage @ 0.03 percent for gas at \$3.4744/Dth
\$0.0080	17c. Withdrawal Charge @ \$0.0153/Dth
\$0.0167	17d. SST Commodity Charge @ \$0.0321/Dth
<u>\$0.0404</u>	17e. SST retention @ 2.229% for gas at \$3.4744/Dth
<u>\$0.0736</u> per Mcf	17f. Total Annual Variable Storage Costs
\$0.3890 per Mcf	18. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0736) per Mcf	18a. For Demand Cost Paid to Pipelines: = (14)
<u>\$0.3154</u> per Mcf	18b. Less Storage Costs: = (17f)
	18c. Net Credit: (18a) + (18b)
<u>\$0.8208</u> per Mcf	19. Purchased Gas Demand Charge Paid By the CHOICE Customer: (11)+(12) - (18c)

Exhibit 1-A
Schedule 3
Sheet 2 of 2

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	CGT FTS-1 Capacity	Total: TCO and Gulf
<u>1 CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	137,588	43,632	
<u>3 Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$10,008,696	\$2,404,164	
4a. Monthly Billing Determinants	137,588	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.74	\$55.10	
4c. Monthly Demand Charge (4b / number of months)	\$6.062	\$4.592	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.023 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6)			
\$/Dth	\$72.74	\$56.36	\$129.10
\$/MCF			\$138.94

Notes:

1/ Projected demand costs for the period 12 months ended September, 2012.

2/ 1.023 Dth/day = 1.000 / (1-retention) = 1.000 / (1-0.02229)

Exhibit No. 1-B
Schedule 1
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2011 Through September 2012

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Volumes													
2	MCF	1,584,278	3,412,934	5,645,791	6,818,437	5,996,097	4,611,596	2,075,822	761,940	272,254	256,457	217,431	418,138	32,071,175
3	DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	276,000	234,000	450,000	34,515,000
4	Total Demand Costs	5,998,110	6,053,168	6,103,748	5,955,510	5,955,510	5,955,510	4,503,941	4,503,941	4,503,941	4,503,941	4,503,941	4,503,941	63,045,202
5	Total Commodity Costs	7,322,821	18,473,283	29,045,342	32,606,564	27,879,475	20,394,492	7,501,824	3,048,283	1,305,416	1,221,617	1,061,299	1,783,878	151,644,291
6	Total Estimated Gas Costs													
7	(Line 7 = Line 4 + Line 5)	<u>13,320,931</u>	<u>24,526,451</u>	<u>35,149,090</u>	<u>38,562,074</u>	<u>33,834,983</u>	<u>26,350,002</u>	<u>12,005,765</u>	<u>7,552,224</u>	<u>5,809,357</u>	<u>5,725,558</u>	<u>5,565,240</u>	<u>6,287,819</u>	<u>214,689,493</u>

Exhibit 1-B
Schedule I
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs

Demand Costs

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Columbia Gas Transmission	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	51,275,400
2	Columbia Gulf Transmission	239,623	239,623	239,623	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	2,404,164
3	Texas Eastern Transmission	243,208	243,208	293,788	293,852	293,852	293,852	243,272	243,272	243,272	243,272	243,272	243,272	3,121,392
4	Dominion Transmission	39,265	69,418	69,418	69,292	69,292	69,292	39,164	39,164	39,164	39,164	39,164	39,164	620,961
5	Tennessee Gas	518,787	518,787	518,787	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	5,363,172
6	National Fuel Gas	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604
7	Equitrans	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509
8	LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
10	Total Demand Cost	5,998,110	6,053,168	6,103,748	5,955,510	5,955,510	5,955,510	4,503,941	4,503,941	4,503,941	4,503,941	4,503,941	4,503,941	63,045,202

Exhibit No. 1-B
Schedule 1
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Term	177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	2,300,508	2,401,146	2,345,130	2,460,681	2,480,472	2,414,931	48,217,611
2	Spot	9,689,011	1,101,726	0	0	0	1,254,136	11,190,218	9,674,496	7,724,170	7,621,648	7,540,082	8,279,515	64,075,002
3	Local & Appalachian	84,062	82,026	91,542	71,874	66,280	73,568	71,043	75,416	72,933	77,594	78,188	74,697	919,223
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,385,720)	10,973,292	10,436,550	19,712,551	22,378,694	16,750,740	(6,059,945)	(9,102,775)	(8,836,817)	(8,938,306)	(9,037,443)	(8,985,265)	25,905,555
6	Financial Hedges	758,100	3,428,730	3,485,610	3,699,600	1,154,860	0	0	0	0	0	0	0	12,526,900
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	7,322,821	18,473,283	29,045,342	32,606,564	27,879,473	20,394,492	7,501,824	3,048,283	1,303,416	1,221,617	1,061,299	1,783,878	151,644,291

Exhibit No. 1-B
Schedule i
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of total Estimated Purchased Gas Costs
Commodity Volumes

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>Term</u>														
1	Total-MCF	41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	681,100	681,100	662,516	12,679,800
2	Total-DTH	45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	13,646,000
<u>Spot</u>														
3	Total-MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,358,297
4	Total-DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,681,000
<u>Local & Appalachian</u>														
5	Total-MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
6	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
<u>Propane</u>														
7	Total-MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Storage</u>														
9	Total-MCF	(890,165)	2,455,863	2,362,944	4,078,239	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,511,615)	(2,512,544)	(2,489,314)	1,793,348
10	Total-DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,703,000)	(2,704,000)	(2,679,000)	1,930,000
<u>Total - All Sources</u>														
11	Total-MCF	1,584,278	3,412,934	5,645,791	6,818,437	5,996,097	4,611,596	2,075,822	761,940	272,254	256,457	217,431	418,138	32,071,175
12	Total-DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	276,000	234,000	450,000	34,515,000

Exhibit 1-B
Schedule 2
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No	Description	2011				2012								Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>FTS</u>														
1	Billing Determinant-Dth	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	
2	Demand Rate	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	
3	Demand Cost	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	834,058	10,008,696
<u>FSS-Reservation</u>														
4	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	
5	Demand Rate	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	
6	Demand Cost	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	687,598	8,251,176
<u>FSS-Capacity</u>														
7	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	
8	Demand Rate	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	
9	Demand Cost	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	8,788,308
<u>SST</u>														
10	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	
11	Demand Rate	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	
12	Demand Cost	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	1,345,957	1,345,957	1,345,957	1,345,957	1,345,957	1,345,957	24,227,220
13	Total TCO Demand Cost	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	3,599,972	51,275,400

Exhibit 1-B
Schedule 2
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gulf Transmission Company

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Columbia Gulf Transmission</u>													
	<u>FTS-1</u>													
1	Billing Determinant-Dth	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	43,632	
2	Demand Rate	5,4919	5,4919	5,4919	4,2917	4,2917	4,2917	4,2917	4,2917	4,2917	4,2917	4,2917	4,2917	
3	Demand Cost	239,623	239,623	239,623	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	2,404,164
4	Total Columbia Gulf Demand Cost	239,623	239,623	239,623	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	2,404,164

Exhibit 1-B
Schedule 3
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>FTI-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
3	Demand Cost	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	344,112
<u>FTI-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
6	Demand Cost	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	1,312,236
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	15.3873	15.3873	15.3873	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	
9	Demand Cost	36,037	36,037	36,037	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	432,741
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	13.3419	13.3419	13.3419	13.3477	13.3477	13.3477	13.3477	13.3477	13.3477	13.3477	13.3477	13.3477	
12	Demand Cost	66,710	66,710	66,710	66,739	66,739	66,739	66,739	66,739	66,739	66,739	66,739	66,739	800,781
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	15.3940	15.3940	15.3940	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	
15	Demand Cost	2,432	2,432	2,432	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	29,202
<u>FTI-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	5.0580	5.0580	5.0580	5.0580	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	50,580	50,580	50,580	50,580	0	0	0	0	0	0	202,320
19	Total TETCO Demand Cost	243,208	243,208	293,788	293,852	293,852	293,852	243,272	243,272	243,272	243,272	243,272	243,272	3,121,392

Note: Texas Eastern Transmission Corporation's tariff includes demand charges for production areas to access areas and also demand charges for access areas to market areas

Exhibit 1-B
Schedule 4
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Dominion Transmission

Line No	Description	2011			2012								Total	
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Dominion Transmission</u>														
<u>GSS - Reservation</u>														
1	Billing Determinant-Dth	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
2	Demand Rate	1.8892	1.8892	1.8892	1.8788	1.8788	1.8788	1.8788	1.8788	1.8788	1.8788	1.8788	1.8788	
3	Demand Cost	17,003	17,003	17,003	16,909	16,909	16,909	16,909	16,909	16,909	16,909	16,909	16,909	203,190
<u>GSS - Capacity</u>														
4	Billing Determinant-Dth	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	941,176	
5	Demand Rate	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	
6	Demand Cost	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	13,647	163,764
<u>ETNN</u>														
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	4.3075	4.3075	4.3075	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	
9	Demand Cost	0	25,845	25,845	25,824	25,824	25,824	0	0	0	0	0	0	129,162
<u>FI</u>														
10	Billing Determinant-Dth	2,000	3,000	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	
11	Total-DTH	4.3075	4.3075	4.3075	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	4.3040	
12	Demand Cost	8,615	12,923	12,923	12,912	12,912	12,912	8,608	8,608	8,608	8,608	8,608	8,608	124,845
13	Total DTI Demand Cost	39,265	69,418	69,418	69,292	69,292	69,292	39,164	39,164	39,164	39,164	39,164	39,164	620,961

Exhibit 1-B
Schedule 5
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Tennessee Gas FT-A (Direct) New Castle - 500 Line</u>														
1	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
2	Demand Rate	21.6140	21.6140	21.6140	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	
3	Demand Cost	164,266	164,266	164,266	118,758	118,758	118,758	118,758	118,758	118,758	118,758	118,758	118,758	1,561,620
<u>Tennessee Gas FT-A (Direct) New Castle - 800 Line</u>														
4	Billing Determinant-Dth	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	
5	Demand Rate	21.6140	21.6140	21.6140	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	15.6260	
6	Demand Cost	181,558	181,558	181,558	131,258	131,258	131,258	131,258	131,258	131,258	131,258	131,258	131,258	1,725,996
<u>Tennessee Gas FT-A (Direct) Pitt Terminal - 500 Line</u>														
7	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
8	Demand Rate	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	7.8484	
9	Demand Cost	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	59,648	715,776
<u>Tennessee Gas FT-A (Direct) TCO - 500 Line</u>														
10	Billing Determinant-Dth	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	
11	Demand Rate	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	9.0652	
12	Total-DTH	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	113,315	1,359,780
13	Total Tennessee Gas Demand Cost	518,787	518,787	518,787	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	5,363,172

Exhibit I-B
Schedule 6
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>National</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	
3	Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604
4	Total National Fuel Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	173,604

Exhibit 1-B
Schedule 7
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Equitrans

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>Equitrans FTS</u>													
1	Billing Determinant-Dth	4,601	8,802	8,802	8,802	8,802	8,802	4,601	4,601	4,601	4,601	4,601	4,601	
2	Demand Rate	4.7451	5.3098	5.3098	5.3098	5.3098	5.3098	4.7451	4.7451	4.7451	4.7451	4.7451	4.7451	
3	Demand Cost	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509
4	Total Equitrans Demand Cost	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509

Exhibit No. 1-B
Schedule 8
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
2	<u>TERM</u>													
3	<u>COLUMBIA GULF - TCO</u>													
4	Quantity - MCF	0	0	252,741	426,501	0	0	0	0	0	0	0	0	679,242
5	Quantity - DTH	0	0	272,000	459,000	0	0	0	0	0	0	0	0	731,000
6	Rate-\$/DTH	0.0000	0.0000	4.1951	3.0920	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	0	0	1,141,067	1,419,228	0	0	0	0	0	0	0	0	2,560,295
7	<u>COLUMBIA TRANSMISSION</u>													
8	Quantity - MCF	0	0	1,296,227	579,818	0	0	0	0	0	0	0	0	1,876,045
9	Quantity - DTH	0	0	1,395,000	624,000	0	0	0	0	0	0	0	0	2,019,000
10	Rate-\$/DTH	0.0000	0.0000	4.2883	3.2670	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
11	Cost-\$	0	0	5,982,179	2,038,608	0	0	0	0	0	0	0	0	8,020,787
12	<u>TEXAS EASTERN</u>													
13	Quantity - MCF	41,814	667,162	682,959	682,959	639,286	680,171	665,304	684,817	659,729	681,100	681,100	662,516	7,428,917
14	Quantity - DTH	45,000	718,000	735,000	735,000	688,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	7,995,000
15	Rate-\$/DTH	3.9415	4.0216	4.3242	3.0870	3.1340	3.1640	3.2130	3.2580	3.3030	3.3570	3.3840	3.3870	
16	Cost-\$	177,368	2,887,509	3,178,287	2,268,945	2,156,192	2,316,048	2,300,508	2,401,146	2,345,130	2,460,681	2,480,472	2,414,931	27,387,217
17	<u>TENNESSEE GAS PIPELINE</u>													
18	Quantity - MCF	0	0	1,030,478	1,030,478	634,640	0	0	0	0	0	0	0	2,695,596
19	Quantity - DTH	0	0	1,109,000	1,109,000	683,000	0	0	0	0	0	0	0	2,901,000
20	Rate-\$/DTH	0.0000	0.0000	4.2652	3.0620	3.1090	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
21	Cost-\$	0	0	4,730,107	3,395,758	2,123,447	0	0	0	0	0	0	0	10,249,312
22	<u>NATIONAL</u>													
23	Quantity - MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
26	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total - MCF	41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	681,100	681,100	662,516	12,679,800
28	Total - DTH	45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	13,646,000
29	Total Term Commodity													
30	Cost-\$	177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	2,300,508	2,401,146	2,345,130	2,460,681	2,480,472	2,414,931	48,217,611

Exhibit No. 1-B
Schedule 9
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No	Description	2011			2012								Total	
		October	November	December	January	February	March	April	May	June	July	August		September
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>SPOT</u>													
	<u>Base</u>													
2	Quantity - MCF	2,203,122	270,396	0	0	0	361,457	3,068,203	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,052,592
3	Quantity - DTH	2,371,000	291,000	0	0	0	389,000	3,302,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,352,000
4	Rate-\$/DTH	3.7210	3.7860	4.0410	0.0000	0.0000	3.2240	3.2830	3.3280	3.3730	3.4270	3.4540	3.4570	
5	Cost-\$	8,822,491	1,101,726	0	0	0	1,254,136	10,840,466	9,674,496	7,724,170	7,621,648	7,540,082	8,279,515	62,858,730
	<u>Swing</u>													
6	Quantity - MCF	209,069	0	0	0	0	0	96,636	0	0	0	0	0	305,705
7	Quantity - DTH	225,000	0	0	0	0	0	104,000	0	0	0	0	0	329,000
8	Rate-\$/DTH	3.8512	0.0000	0.0000	0.0000	0.0000	0.0000	3.3630	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	866,520	0	0	0	0	0	349,752	0	0	0	0	0	1,216,272
10	Total - MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,358,297
11	Total - DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,681,000
12	Total Spot													
13	Commodity Cost - \$	9,689,011	1,101,726	0	0	0	1,254,136	11,190,218	9,674,496	7,724,170	7,621,648	7,540,082	8,279,515	64,075,002
	<u>Local Direct</u>													
14	Quantity - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
15	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
16	Rate-\$/DTH	3.8210	3.9060	4.1610	3.2670	3.5140	3.3440	3.3830	3.4280	3.4730	3.5270	3.5540	3.5570	
17	Cost-\$	84,062	82,026	91,542	71,874	66,280	73,568	71,043	75,416	72,933	77,594	78,188	74,697	919,223
18	Total - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
19	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
20	Total Local													
21	Commodity Cost - \$	84,062	82,026	91,542	71,874	66,280	73,568	71,043	75,416	72,933	77,594	78,188	74,697	919,223

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Schedule 10
Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Propane Purchases

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>PROPANE</u>													
2	Quantity - MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Rate-\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
5	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Propane													
7	Commodity Cost \$	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule 11
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

2011

Line No.	Description	October	November	December	January	February	March	April	May	June	July	August	September	Total
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>DOMINION TRANSMISSION - G55</u>													
2	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(886,450)
3	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(954,000)
4	Injection Rate - \$/MCF	4.0213	4.2539	4.6067	3.3554	3.3624	3.4308	3.5229	3.5671	3.6131	3.6704	3.6992	3.7040	
5	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	787,028
6	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	847,000
7	Withdrawal Rate - \$/MCF	4.4378	4.4377	4.4377	4.5549	4.5474	4.5383	4.3306	4.1429	4.0384	3.9778	3.9384	3.9103	
8	Cost-\$	(482,017)	194,486	696,084	819,167	727,917	294,785	(307,704)	(311,565)	(315,583)	(320,587)	(323,103)	(323,522)	348,358
9	Inject/With Rate \$/DTH	0.0242	0.0233	0.0233	0.0244	0.0244	0.0244	0.0283	0.0283	0.0283	0.0283	0.0283	0.0283	
10	Cost - \$	3,122	1,282	4,171	9,638	9,296	2,391	2,660	2,660	2,660	2,660	2,660	2,660	45,860
	<u>EQUITRANS - SS</u>													
11	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(1,367,777)
12	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(1,472,000)
13	Injection Rate - \$/MCF	4.0213	4.2539	4.6067	3.3554	3.3624	3.4308	3.5229	3.5671	3.6131	3.6704	3.6992	3.7040	
14	Withdrawals - MCF	0	92,920	464,598	464,598	171,678	0	0	0	0	0	0	0	1,393,794
15	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	1,500,000
16	Rate - \$/MCF	4.4378	4.4377	4.4377	4.5549	4.5474	4.5383	4.3306	4.1429	4.0384	3.9778	3.9384	3.9103	
17	Cost-\$	(702,477)	412,351	2,061,747	2,116,197	1,690,169	0	(700,522)	(709,311)	(718,458)	(729,852)	(735,579)	(736,533)	1,247,752
18	Inject/With Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>TCO - FSS</u>													
20	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(3,032,894)	(3,032,894)	(2,908,381)	(17,757,854)
21	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,130,000)	(19,111,000)
22	Injection Rate - \$/MCF	4.0213	4.2539	4.6067	3.3554	3.3624	3.4308	3.5229	3.5671	3.6131	3.6704	3.6992	3.7040	
23	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	18,778,108
24	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,182,000	4,320,000	0	0	0	0	0	0	20,209,000
25	Rate - \$/MCF	4.4378	4.4377	4.4377	4.5549	4.5474	4.5383	4.3306	4.1429	4.0384	3.9778	3.9384	3.9103	
26	Cost-\$	(3,314,339)	11,642,319	11,697,870	20,459,381	22,741,225	17,927,201	(6,330,877)	(10,818,636)	(10,958,149)	(11,131,934)	(11,219,281)	(10,772,643)	19,922,137
27	Inject/With Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
28	Cost - \$	13,371	43,498	43,498	73,960	82,345	67,488	29,590	49,939	49,939	49,939	49,939	47,889	601,595
29	Quantity - MCF	(1,118,751)	2,759,710	3,237,759	5,107,786	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(3,319,086)	(3,319,086)	(3,194,573)	946,849
30	Quantity - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,438,000)	1,019,000
31	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,311	18,221,986	(7,339,103)	(11,839,512)	(11,992,190)	(12,182,373)	(12,277,963)	(11,832,698)	21,518,227
32	Total Inject/With Cost	16,493	44,780	47,669	83,598	91,641	69,879	12,250	52,599	52,599	52,599	52,599	50,549	647,455

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Schedule 11
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
<u>TTCO - SST</u>														
2	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(3,032,894)	(3,032,894)	(2,908,381)	
3	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,130,000)	
4	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	
5	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,382,000	4,320,000	0	0	0	0	0	0	
6	Trans. Chrg. \$/Dth	0.0324	0.0322	0.0322	0.0321	0.0321	0.0321	0.0323	0.0323	0.0323	0.0323	0.0323	0.0323	
7	Cost-\$	28,739	91,545	91,545	155,171	172,762	141,593	62,468	105,427	105,427	105,427	105,427	101,099	1,266,630
<u>DOMINION TRANSMISSION - GSS</u>														
8	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	
9	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	
10	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	
11	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	
12	Rate-\$/DTH	0.0324	0.0271	0.0271	0.0252	0.0252	0.0252	0.0323	0.0323	0.0323	0.0323	0.0323	0.0323	
13	Cost-\$	4,180	1,490	4,851	9,954	9,601	2,469	3,036	3,036	3,036	3,036	3,036	3,036	50,761
<u>EQUITRANS - SS</u>														
14	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	
15	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	
16	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	
17	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	
18	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Storage - MCF	(1,118,751)	2,759,710	3,257,759	5,107,787	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(3,319,086)	(3,319,086)	(3,194,573)	946,850
21	Total Storage - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,438,000)	1,019,000
22	Total EUB - MCF	228,582	(303,847)	(894,815)	(1,029,548)	(800,037)	(441,368)	309,422	674,596	784,241	807,471	806,542	705,259	846,498
23	Total EUB - DTH	246,000	(327,000)	(963,000)	(1,108,000)	(861,000)	(475,000)	333,000	726,000	844,000	869,000	868,000	759,000	911,000
24	Total - MCF	(890,169)	2,455,863	2,362,944	4,078,239	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,511,613)	(2,512,544)	(2,489,314)	1,793,348
25	Total - DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,703,000)	(2,704,000)	(2,679,000)	1,930,000
26	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,311	18,221,986	(7,339,103)	(11,839,512)	(11,992,190)	(12,182,373)	(12,277,963)	(11,832,698)	21,518,227
27	Total Choice Bank Cost	1,063,501	(1,413,679)	(4,163,216)	(3,930,917)	(3,054,621)	(1,685,187)	1,181,404	2,575,675	2,994,311	3,083,003	3,079,458	2,692,749	2,422,482
28	Total Inject/With Cost	16,693	44,780	47,669	83,598	91,641	69,879	32,250	52,599	52,599	52,599	52,599	50,549	647,455
29	Total Transp. Charge	32,919	93,035	96,396	165,125	182,363	144,062	65,504	108,463	108,463	108,463	108,463	104,135	1,317,391
30	Total Storage Cost	(3,385,720)	10,973,292	10,436,550	19,712,551	22,378,694	16,750,740	(6,039,945)	(9,102,775)	(8,836,817)	(8,938,306)	(9,037,443)	(8,985,265)	25,905,555

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

Line No.	Description	Total Demand \$	Total Commodity \$	Total Amount \$
1	Remaining Balance - Over (Under) Collection from 2010 - 1307(f)			
2	(See Schedule 2a, 2b and 2c herein)	555,651	1,059,492 1_ /	1,615,143
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2010 through September, 2011 (See Schedule 3a and 3b herein)	(387,487)	(550,875)	(938,363)
5	Storage Interest for the period			
6	October, 2010 through September, 2011 (See Schedule 3c herein)	(399,030)	0	(399,030)
7	Over (Under) Collection for the period October, 2010 through September, 2011			
8	(See Schedule 4 herein)	9,806,778	19,467,407	29,274,185
9	Interest on Over (Under) Collection for the period October, 2010 through			
10	September, 2011 (See Schedule 2c and 4 herein)	1,287,342	1,495,683 2_ /	2,783,025
11	Supplier Refunds and Interest received on Supplier Refunds			
12	between September, 2010 and September, 2011			
13	(See Schedule 5 herein)	0	0	0
14	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>10,863,254</u>	<u>21,471,707</u>	<u>32,334,961</u>

1_ / Includes remaining balance of credit related to repricing of base gas as shown on Schedule 2c, page 1, line 26.

2_ / Includes interest owed to customers as a result of credit related to repricing of base gas as shown on Schedule 2c, pages 1 and 2.

Exhibit 1-E
Schedule 2a

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2010 - 1307(f)

COMMODITY

Line No.	Month	Tariff Mcf 3_/	First Year Choice Mcf	CAP Mcf	PPS Mcf	First Year GDS Mcf	Total Mcf	Rate \$/Mcf	Amount Recovered \$	Net Commodity Undercollection \$
1	True-up of Net Commodity Costs Included in 2010 1307(f):									(21,662,434) 2_/
2	Commodity E-factor Application to General Distribution Service - First Year for January through September 2010									(96,881)
3	October, 2010	476,079	19,202	37,776	2,611	6,654	542,321	0.6489	351,912	
4		507,555	(23,246)	40,274	2,783	4,891	532,257	(0.1601)	(85,214)	
5		3,987	0	0	0	0	3,987	(0.1601)	(636)	
6		0	0	0	0	0	0	(0.1601)	0	
7	November	2,249,965	12,729	199,161	13,711	37,913	2,513,480	0.6489	1,630,997	
8		0	(12,940)	0	0	13	(12,927)	(0.1601)	2,070	
9		(14,020)	0	0	0	0	(14,020)	0.6489	(9,097)	
10		15,340	0	0	0	0	15,340	(0.1601)	(2,456)	
11	December	4,680,004	(9,002)	400,715	26,911	70,299	5,188,927	0.6489	3,354,117	
12		0	(855)	0	0	0	(855)	(0.1601)	137	
13		14,418	0	0	0	0	14,418	0.6489	9,356	
14		0	0	0	0	0	0	0.6489	0	
15	January, 2011 1_/	3,063,018	120,031	249,066	14,407	81,737	3,528,279	0.5988	2,112,734	
16		3,962,253	(119,493)	322,212	16,637	46,299	4,229,907	0.6489	2,744,787	
17		(2,160)	0	0	0	0	(2,160)	0.6489	(1,402)	
18		0	0	0	0	0	0	0.6489	0	
19	February	6,497,772	8,237	514,327	22,489	122,738	7,163,564	0.5988	4,269,542	
20		0	12,773	0	0	0	12,773	0.6489	8,288	
21		(81,329)	0	0	0	0	(81,329)	0.5988	(48,700)	
22		68,005	0	0	0	0	68,005	0.6489	44,128	
23	March	4,784,025	37,593	390,603	15,707	65,449	5,293,376	0.5988	3,169,674	
24		0	(1,626)	0	0	0	(1,626)	0.6489	(1,055)	
25		(16,472)	0	0	0	0	(16,472)	0.5988	(9,863)	
26		0	0	0	0	0	0	0.5988	0	
27	April	3,554,833	48,503	304,816	9,957	0	3,919,111	0.5988	2,348,764	
28		0	0	0	0	0	0	0.5988	0	
29		108	0	0	0	0	108	0.5988	65	
30		0	0	0	0	0	0	0.5988	0	
31	May	1,550,946	32,579	135,822	2,835	0	1,721,982	0.5988	1,031,123	
32		0	0	0	0	0	0	0.5988	0	
33		12,270	0	0	0	60,699	73,169	0.5988	43,814	
34		0	0	0	0	0	0	0.5988	0	
35	June	748,160	17,984	63,603	118	0	829,865	0.5988	496,923	
36		0	0	0	0	0	0	0.5988	0	
37		(10,958)	0	0	0	27,227	16,269	0.5988	9,742	
38		0	0	0	0	0	0	0.5988	0	
39	July	287,850	10,429	21,818	18	0	319,915	0.5988	191,565	
40		306,668	11,118	23,260	19	0	341,066	0.5988	204,230	
41		3,457	0	0	0	19,518	22,975	0.5988	13,757	
42		0	0	0	0	0	0	0.5988	0	
43	August	533,057	57,068	0	2	0	590,127	0.5988	353,368	
44		0	0	0	0	0	0	0.5988	0	
45		20,506	0	0	0	0	20,506	0.5988	12,279	
46		0	0	0	0	0	0	0.5988	0	
47	September	578,589	59,874	0	5	0	638,468	0.5988	382,315	
48		0	0	0	0	0	0	0.5988	0	
49		23,199	0	0	0	0	23,199	0.5988	13,892	
50	Amount Collected/(Passed Back) During 2010 1307(f) Period									<u>22,859,154</u>
51	Amount to be Passed Back in the 2011 1307(f)									<u>899,839</u>

1_/ Rate in effect January 1, 2011.

2_/ As reported in the January, 2011 Quarterly Gas Cost Recovery Filing adjusted to reflect an interest expense adjustment from 8% to 6% for February through September 2009 which was recorded in January 2010 but not included in the October 2010 Filing.

3_/ Excludes first year volumes of customers returning to tariff from Choice.

Exhibit 1-E
Schedule 2b

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2010 - 1307(f)

DEMAND

Line No.	Month	Tariff Mcf	Total Choice Mcf	CAP Mcf	PPS Mcf	Priority One Mcf	Total Mcf	Rate \$/Mcf	Amount \$	Net Demand Undercollection \$
1	True-up of Net Demand Costs of Gas Included in 2010 1307(f):									(3,389,660) 2_
2	October, 2010	478,079	99,100	37,776	2,611	10,401	625,966	0.1053	65,914	
3		507,555	101,507	40,274	2,783	11,088	663,207	(0.0212)	(14,060)	
4		4,842	0	0	0	(614)	4,228	(0.0212)	(90)	
5		0	0	0	0	0	0	(0.0212)	0	
6	November	2,249,965	501,144	199,161	13,711	44,033	3,008,014	0.1053	316,744	
7		0	0	0	0	0	0	0.1053	0	
8		693	0	0	0	500	1,393	0.1053	147	
9		952	0	0	0	534	1,486	(0.0212)	(31)	
10	December	4,680,004	1,045,985	400,715	26,911	71,117	6,224,732	0.1053	655,464	
11		0	0	0	0	0	0	0.1053	0	
12		15,608	0	0	0	(1,079)	14,530	0.1053	1,530	
13		0	0	0	0	0	0	0.1053	0	
14	January, 2011 1_	3,063,018	690,819	249,086	14,407	36,483	4,053,814	0.0804	325,927	
15		3,962,253	1,197,877	0	18,837	47,194	5,225,960	0.1053	550,294	
16		2,247	0	0	0	(1,809)	438	0.1053	46	
17		0	0	0	0	0	0	0.1053	0	
18	February	6,497,772	1,457,041	514,327	22,489	78,659	8,571,287	0.0804	689,131	
19		0	0	0	0	0	0	0.0804	0	
20		(287)	0	0	0	10,755	10,468	0.0804	842	
21		(371)	0	0	0	13,912	13,541	0.1053	1,428	
22	March	4,784,025	1,096,549	390,603	15,707	63,383	6,350,267	0.0804	510,581	
23		0	0	0	0	0	0	0.0804	0	
24		(14,908)	0	0	0	20,454	5,546	0.0804	446	
25		0	0	0	0	0	0	0.0804	0	
26	April	1,212,198	294,846	103,943	3,395	16,775	1,630,958	0.0804	131,129	
27		2,342,635	561,882	200,875	6,582	32,420	3,144,374	0.0804	252,808	
28		940	0	0	0	12,960	13,900	0.0804	1,118	
29		0	0	0	0	0	0	0.0804	0	
30	May	1,550,946	370,933	135,822	2,835	29,188	2,089,524	0.0804	167,998	
31		0	0	0	0	0	0	0.0804	0	
32		4,346	0	0	0	4,881	9,207	0.0804	740	
33		8,399	0	0	0	9,393	17,792	0.0804	1,430	
34	June	745,160	180,284	63,603	118	18,019	1,010,184	0.0804	81,219	
35		0	0	0	0	0	0	0.0804	0	
36		(10,715)	0	0	0	6,075	(4,640)	0.0804	(373)	
37		0	0	0	0	0	0	0.0804	0	
38	July	287,650	68,555	21,818	18	7,883	385,903	0.0804	31,027	
39		306,668	94,044	0	0	8,382	409,095	0.0804	32,891	
40		3,437	0	0	0	4,597	8,034	0.0804	646	
41		0	0	0	0	0	0	0.0804	0	
42	August	533,057	164,859	0	2	20,575	718,493	0.0804	57,767	
43		0	0	0	0	0	0	0.0804	0	
44		2,147	0	0	0	978	3,125	0.0804	251	
45		2,288	0	0	0	1,043	3,332	0.0804	268	
46	September	578,589	170,845	0	5	20,327	769,766	0.0804	61,889	
47		0	0	0	0	0	0	0.0804	0	
48		6,443	0	0	0	(3,801)	2,642	0.0804	212	
49	Amount Collected/(Passed Back) in the 2010 1307(f) Period									3,925,311
50	Amount to be Passed Back in the 2011 1307(f)									555,851

1_ / Rate in effect January 1, 2011.

2_ / As reported in the January, 2011 Quarterly Gas Cost Recovery Filing adjusted to reflect an interest expense adjustment from 8% to 6% for February through September 2009 which was recorded in January 2010 but not included in the October 2010 Filing.

Exhibit 1-E
Schedule 2c
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION REPRICING OF BASE GAS
FROM APRIL 2010 - QUARTERLY FILING

Line No.	Month	COMMODITY				Rate \$/Mcf	Amount \$	Net Commodity Over (Under) Collection \$
		Tariff and First Year Choice Mcf	CAP Mcf	GDS Mcf	Total Mcf			
1	October, 2010				0	0.0000	0	
2					0	0.0000	0	
3	November				0	0.0000	0	
4					0	0.0000	0	
5	December				0	0.0000	0	
6					0	0.0000	0	
7	January, 2011				0	0.0000	0	
8					0	0.0000	0	
9	February				0	0.0000	0	
10					0	0.0000	0	
11	March				0	0.0000	0	
12					0	0.0000	0	
13	April 1_ / 2_ /	1,206,159	104,871	0	1,311,030	(0.4622)	(605,958)	
14				0	0	(0.4622)	0	
14	May	1,585,881	137,223		1,723,104	(0.4622)	(796,419)	
15		42,508	0	32,294	74,802	(0.4622)	(34,573)	
16	June	740,140	64,083	0	804,223	(0.4622)	(371,712)	
17		33,983	0	27,227	61,210	(0.4622)	(28,291)	
18	July	593,605	45,054	0	638,659	(0.4622)	(295,188)	
19		27,764	0	19,518	47,282	(0.4622)	(21,854)	
20	August	536,956	33,728	0	570,684	(0.4622)	(263,770)	
21		25,421	0	16,000	41,421	(0.4622)	(19,145)	
22	September	573,397	39,098	16,720	629,215	(0.4622)	(290,823)	
23		25,894	0	0	25,894	(0.4622)	(11,968)	
24	Amount passed back pursuant to Columbia's Storage Accounting Petition at Docket No. P-2010-2209925							(2,739,701)
25	Repricing of Base Gas to be passed back							2,899,354
26	Remaining Balance to be passed back in the 2011 1307(f)							159,653
27	Interest on Base Gas to be passed back in the 2011 1307(f)							99,224
28	Total Amount to be passed back in the 2011 1307(f)							258,877

1_ / Rate in effect April 1, 2011.

2_ / Reconciliation of credit related to repricing of base gas pursuant to Paragraph 14(g) of the settlement of Columbia's storage accounting petition at Docket No. P-2010-2209925.

Exhibit 1-E
Schedule 2c
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF INTEREST ON BASE GAS
January - September 2011

Line No.	Month	Total Base Gas Cost Flow-thru (1)	Total Base Gas Cost (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)
1	<u>Base Gas</u>						
2	January, 2011		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
3							
4	February		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
5							
6	March		(2,899,354)	2,899,354	1 / 12	8.00%	19,329
7							
8	April	(605,958)	(2,899,354)	2,293,396	1 / 12	8.00%	15,289
9							
10	May	(1,436,950)	(2,899,354)	1,462,404	1 / 12	8.00%	9,749
11							
12	June	(1,836,953)	(2,899,354)	1,062,401	1 / 12	8.00%	7,083
13							
14	July	(2,153,995)	(2,899,354)	745,359	1 / 12	8.00%	4,969
15							
16	August	(2,436,910)	(2,899,354)	462,444	1 / 12	8.00%	3,083
17							
18	September	(2,739,701)	(2,899,354)	159,653	1 / 12	8.00%	1,064
19							
20							
21	TOTAL	<u>(2,739,701)</u>	<u>(2,899,354)</u>	<u>159,653</u>			<u>99,224</u>

1_/ Calculation of interest related to repricing of base gas pursuant to Paragraph 14(g) of the settlement of Columbia's storage accounting petition at Docket No. P-2010-2209925.

Exhibit 1-E
Schedule 3a

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF OFF SYSTEM COMMODITY COST OF GAS
FROM 2010 - 1307(f)

COMMODITY

Line No.	Month	Tariff Mcf	CAP Mcf	Total Mcf	Rate \$/Mcf	Amount \$	Net Commodity Over (Under) Collection \$
1	October, 2010	496,073	39,376	535,448	(0.1420)	(76,034)	
2		492,601	38,631	531,232	(0.1198)	(63,642)	
3		4,819	0	4,819	(0.1198)	(577)	
4		0	0	0	(0.1198)	0	
5	November	2,283,003	199,289	2,482,291	(0.1420)	(352,485)	
6		(12,793)	(17)	(12,810)	(0.1198)	1,535	
7		(12,369)	0	(12,369)	(0.1420)	1,756	
8		14,296	0	14,296	(0.1198)	(1,713)	
9	December	4,707,570	400,715	5,108,285	(0.1420)	(725,376)	
10		(644)	0	(644)	(0.1198)	77	
11		15,680	0	15,680	(0.1420)	(2,227)	
12		0	0	0	(0.1198)	0	
13	January, 2011 1_	7,036,854	250,910	7,287,764	(0.1420)	(1,034,863)	
14		18,637	320,549	339,185	(0.1420)	(48,164)	
15		2,247	0	2,247	(0.1420)	(319)	
16		0	0	0	(0.1420)	0	
17	February	6,519,643	514,327	7,033,970	(0.1420)	(998,824)	
18		0	0	0	(0.1420)	0	
19		(187)	0	(187)	(0.1420)	27	
20		0	0	0	(0.1420)	0	
21	March	4,799,549	390,603	5,190,151	(0.1420)	(737,001)	
22		628	0	628	(0.1420)	(89)	
23		(15,496)	0	(15,496)	(0.1420)	2,200	
24		0	0	0	(0.1420)	0	
25	April	3,558,047	304,818	3,862,865	(0.1420)	(548,527)	
26		6,562	0	6,562	(0.1420)	(932)	
27		941	0	941	(0.1420)	(134)	
28		0	0	0	(0.1420)	0	
29	May	1,555,251	135,822	1,691,072	(0.1420)	(240,132)	
30		0	0	0	(0.1420)	0	
31		12,723	0	12,723	(0.1420)	(1,807)	
32		0	0	0	(0.1420)	0	
33	June	747,566	63,603	811,169	(0.1420)	(115,186)	
34		0	0	0	(0.1420)	0	
35		(10,715)	0	(10,715)	(0.1420)	1,522	
36		0	0	0	(0.1420)	0	
37	July	594,284	45,079	639,363	(0.1420)	(90,789)	
38		0	0	0	(0.1420)	0	
39		4,467	0	4,467	(0.1420)	(634)	
40		0	0	0	(0.1420)	0	
41	August	531,577	0	531,577	(0.1420)	(75,484)	
42		0	0	0	(0.1420)	0	
43		4,435	0	4,435	(0.1420)	(630)	
44		0	0	0	(0.1420)	0	
45	September	578,441	0	578,441	(0.1420)	(82,139)	
46		0	0	0	(0.1420)	0	
47		8,443	0	8,443	(0.1420)	(915)	
48	Amount Passed Back in the 2010 1307 (f)						(5,191,505)
49	Amount Per Settlement - \$7,734,383 (60% Commodity)						4,840,830
50	Amount to be collected in the 2011 1307(f)						(550,675)

1_ / Rate in effect January 1, 2011.

Exhibit 1-E
Schedule 3b

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM DEMAND COST OF GAS
FROM 2010 - 1307(f)

Line No.	Month	DEMAND						Rate \$/Mcf	Amount \$	Net Demand Over (Under) Collection \$
		Tariff Mcf	Choice Mcf	CAP Mcf	PPS Mcf	Priority One Mcf	Total Mcf			
1	October, 2010	476,079	99,100	37,776	2,611	10,401	625,966	(0.0775)	(48,512)	
2		507,555	101,507	40,274	2,783	11,088	663,207	(0.0697)	(46,226)	
3		4,842	0	0	0	(614)	4,228	(0.0697)	(295)	
4		0	0	0	0	0	0	(0.0697)	0	
5	November	2,249,965	501,144	199,161	13,711	44,033	3,008,014	(0.0775)	(233,121)	
6		0	0	0	0	0	0	(0.0775)	0	
7		893	0	0	0	500	1,393	(0.0775)	(108)	
8		952	0	0	0	534	1,486	(0.0697)	(104)	
9	December	4,680,004	1,045,985	400,715	26,911	71,117	6,224,732	(0.0775)	(482,417)	
10		0	0	0	0	0	0	(0.0775)	0	
11		15,609	0	0	0	(1,079)	14,530	(0.0775)	(1,126)	
12		0	0	0	0	0	0	(0.0775)	0	
13	January, 2011 1_1	3,063,018	690,819	249,086	14,407	36,483	4,053,814	(0.0775)	(314,171)	
14		3,962,253	1,197,877	0	18,637	47,194	5,225,960	(0.0775)	(405,012)	
15		2,247	0	0	0	(1,809)	438	(0.0775)	(34)	
16		0	0	0	0	0	0	(0.0775)	0	
17	February	6,497,772	1,457,041	514,327	22,489	79,659	8,571,287	(0.0775)	(664,275)	
18		0	0	0	0	0	0	(0.0775)	0	
19		(287)	0	0	0	10,755	10,468	(0.0775)	(811)	
20		(371)	0	0	0	13,912	13,541	(0.0775)	(1,049)	
21	March	4,784,025	1,096,549	390,603	15,707	63,383	6,350,267	(0.0775)	(492,146)	
22		0	0	0	0	0	0	(0.0775)	0	
23		(14,808)	0	0	0	20,454	5,546	(0.0775)	(430)	
24		0	0	0	0	0	0	(0.0775)	0	
25	April	1,212,198	294,646	103,943	3,395	16,776	1,630,958	(0.0775)	(126,399)	
26		2,342,635	561,882	200,875	6,562	32,420	3,144,374	(0.0775)	(243,689)	
27		940	0	0	0	12,960	13,900	(0.0775)	(1,077)	
28		0	0	0	0	0	0	(0.0775)	0	
29	May	1,550,946	370,933	135,822	2,635	29,188	2,089,524	(0.0775)	(161,938)	
30		0	0	0	0	0	0	(0.0775)	0	
31		4,346	0	0	0	4,861	9,207	(0.0775)	(714)	
32		8,399	0	0	0	9,393	17,792	(0.0775)	(1,379)	
33	June	748,160	180,284	63,603	118	18,019	1,010,184	(0.0775)	(78,289)	
34		0	0	0	0	0	0	(0.0775)	0	
35		(10,715)	0	0	0	6,075	(4,640)	(0.0775)	360	
36		0	0	0	0	0	0	(0.0775)	0	
37	July	287,650	68,555	21,818	18	7,863	385,903	(0.0775)	(29,907)	
38		306,668	94,044	0	0	8,382	409,095	(0.0775)	(31,705)	
39		3,437	0	0	0	4,597	8,034	(0.0775)	(623)	
40		0	0	0	0	0	0	(0.0775)	0	
41	August	533,057	164,859	0	2	20,575	718,493	(0.0775)	(55,683)	
42		0	0	0	0	0	0	(0.0775)	0	
43		2,147	0	0	0	979	3,125	(0.0775)	(242)	
44		2,288	0	0	0	1,043	3,332	(0.0775)	(258)	
45	September	578,589	170,845	0	0	20,327	769,761	(0.0775)	(59,656)	
46		0	0	0	0	0	0	(0.0775)	0	
47		6,443	0	0	0	(3,801)	2,642	(0.0775)	(205)	
48	Amount Passed Back in the 2010 1307(f)									(3,481,241)
49	Amount Per Settlement - \$7,393,315 (40% Demand)									3,093,754
50	Amount to be collected in the 2011 1307(f)									(387,487)

1_1_1/ Rate in effect January 1, 2011.

Exhibit 1-E
Schedule 3c

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF STORAGE INTEREST
FROM 2010 - 1307(f)

Line No.	Month	DEMAND					Total	Rate	Amount	Net Demand Over (Under) Collection
		Tariff	Total Choice	CAP	PPS	Priority One				
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	\$/Mcf	\$	\$
1	October, 2010	634,629	234	0	0	23,375	658,238	(0.0200)	(12,440)	
2		636,540	0	0	0	0	636,540	(0.1009)	(63,768)	
3		1,121	0	0	0	0	1,121	(0.0200)	(22)	
4		0	0	0	0	(2,114)	(2,114)	(0.1009)	213	
5	November	2,985,541	83			46,445	3,032,069	(0.0200)	(59,795)	
6		(13,387)	0	0	0	0	(13,387)	(0.1009)	1,348	
7		(12,339)	0	0	0	(14,936)	(27,275)	(0.0200)	546	
8		12,879	0	0	0	14,084	26,963	(0.1009)	(2,812)	
9	December	6,170,741	70			70,791	6,241,602	(0.0200)	(123,997)	
10		0	0	0	0	0	0	(0.1009)	0	
11		(770)	0	0	0	0	(770)	(0.1009)	78	
12		(59)	0	0	0	0	(59)	(0.1009)	(1)	
13	January, 2011 1_1	4,129,020				83,677	4,212,697	(0.0282)	(117,530)	
14		5,064,747		0			5,064,747	(0.0200)	(100,255)	
15		2,251	0	0	0	(4,974)	(2,723)	(0.0200)	54	
16		1,700	0	0	0	0	1,700	(0.0200)	(68)	
17	February	8,478,735				79,659	8,558,394	(0.0282)	(240,122)	
18		(53,730)	0	0	0	(34,144)	(87,874)	(0.0200)	116	
19		(226)		0	0	0	(226)	(0.0200)	22	
20		0	0	0	0	0	0	(0.0200)	0	
21	March	6,288,053				63,383	6,351,436	(0.0282)	(177,855)	
22		(18,973)	0	0	0	20,454	3,481	(0.0200)	(115)	
23		1,596	0	0	0	0	1,596	(0.0200)	(90)	
24		0	0	0	0	0	0	(0.0200)	0	
25	April 1_1	1,686,426				49,196	1,735,622	0.0977	169,365	
26		3,175,145				0	3,175,145	(0.0282)	(85,128)	
27		(30,447)	0	0	0	0	(30,447)	0.0977	(2,973)	
28		7,123	0	0	0	12,960	20,083	(0.0282)	(564)	
29	May	2,117,359				29,188	2,146,547	0.0977	209,343	
30		(56,737)	0	0	0	0	(56,737)	(0.0282)	1,660	
31		(22,219)	0	0	0	(21,808)	(44,027)	0.0977	(6,308)	
32		1,473	0	0	0	0	1,473	(0.0282)	(50)	
33	June	991,764				18,019	1,009,783	0.0977	98,316	
34		(1,393)	0	0	0	0	(1,393)	(0.0282)	39	
35		(10,663)	0	0	0	6,075	(4,588)	0.0977	(448)	
36		1,635	0	0	0	0	1,635	(0.0282)	(88)	
37	July 1_1	388,368				16,245	404,611	0.0000	0	
38		389,030		0	0	0	389,030	0.0977	37,637	
39		3,453	0	0	0	4,597	8,050	0.0977	786	
40		281	0	0	0	0	281	0.0977	(175)	
41	August	533,057	164,859	0	2	20,575	718,493	0.0000	0	
42		0	0	0	0	0	0	0.0977	0	
43		2,147	0	0	0	979	3,125	0.0977	305	
44		2,288	0	0	0	1,043	3,332	0.0977	326	
45	September	578,589	170,845	0	0	20,327	769,761	0.0000	0	
46		0	0	0	0	0	0	0.0977	0	
47		6,443	0	0	0	(3,801)	2,642	0.0977	258	
48	Amount passed back in the 2010 1307(f)									(474,189)
49	Interest on Storage Injections/Withdrawals - October through December 2010									75,159
50	Amount to be collected in the 2011 1307(f)									(399,030)

1_1/ Rate changes reflect quarterly gas cost filing in effect January, April and July 2011.

Exhibit 1-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
Reference:		Sch. 4, Sheet 2	Sch. 4, Sheet 3							
<i>Actuals through September 2011</i>										
1	October, 2010	5,738,579	26,258	5,764,838	8,681,880	(2,917,042)	18 / 12	8.00%	(350,045)	(3,267,087)
2	November	14,300,881	45,667	14,346,548	27,600,237	(13,253,689)	17 / 12	8.00%	(1,502,085)	(14,755,774)
3	December	29,608,687	78,362	29,687,049	52,013,186	(22,326,137)	16 / 12	8.00%	(2,381,455)	(24,707,592)
4	January, 2011	44,981,819	203,944	45,185,763	48,526,583	(3,340,820)	15 / 12	8.00%	(334,082)	(3,674,902)
4a	WACOG 1_				(19,292,281)	19,292,281	15 / 12	8.00%	1,929,228	21,221,509
5	February	42,572,523	146,200	42,718,723	27,785,000	14,933,723	14 / 12	8.00%	1,393,814	16,327,537
5a	WACOG				(9,553,460)	9,553,460	14 / 12	8.00%	891,656	10,445,116
6	March	31,351,755	74,884	31,426,638	(14,644,619)	46,071,258	13 / 12	8.00%	3,992,842	50,064,100
6a	WACOG				28,845,741	(28,845,741)	13 / 12	8.00%	(2,499,964)	(31,345,705)
7	April	16,394,227	63,025	16,457,253	5,789,947	10,667,306	12 / 12	8.00%	853,384	11,520,690
8	May	675,771	68,521	744,292	2,913,667	(2,169,375)	11 / 12	8.00%	(159,087)	(2,328,462)
9	June	128,262	12,350	140,612	1,271,716	(1,131,104)	10 / 12	8.00%	(75,407)	(1,206,511)
10	July	(219,228)	21,596	(197,632)	1,065,457	(1,263,090)	9 / 12	8.00%	(75,785)	(1,338,875)
11	August	(335,001)	41,199	(293,802)	2,063,965	(2,357,767)	8 / 12	8.00%	(125,748)	(2,483,515)
12	September	(333,375)	24,173	(309,202)	3,136,654	(3,445,856)	7 / 12	8.00%	(160,807)	(3,606,663)
13	TOTAL	184,864,898	806,180	185,671,078	166,203,672	19,467,406			1,396,459	20,863,865

1_ / Pursuant to Docket No. R-2010-2161920 Section II.3.b, the over/under calculation reflects an adjustment to recognize lower storage gas costs effective January 1, 2011. The Company's accounting records reflect the adjustment to lower the storage costs in March 2011. For the purpose of calculating interest expense, the March adjustment was spread to the appropriate months.

Exhibit J-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Sheet 4	Sch. 4, Sheet 6	Sch. 4, Sheet 5	Sch. 4, Sheet 6							
	<i>Actuals through September 2011</i>											
1	October, 2010	1,807,142	460	45,455	272	1,853,329	5,513,500	(3,660,171)	18 / 12	8.00%	(439,220)	(4,099,391)
2	November	4,290,499	813	47,398	541	4,339,251	5,575,526	(1,236,275)	17 / 12	8.00%	(140,111)	(1,376,386)
3	December	8,889,241	1,518	47,406	1,528	8,939,692	5,622,821	3,316,871	16 / 12	8.00%	353,800	3,670,671
4	January, 2011	13,928,641	3,213	47,406	5,246	13,984,506	5,625,788	8,358,718	15 / 12	8.00%	835,872	9,194,590
5	February	13,744,029	2,042	44,863	5,786	13,796,720	5,617,083	8,179,637	14 / 12	8.00%	763,433	8,943,070
6	March	10,159,979	1,294	46,915	2,532	10,210,721	5,593,653	4,617,068	13 / 12	8.00%	400,146	5,017,214
7	April	7,477,491	975	46,915	1,432	7,526,814	4,137,850	3,388,964	12 / 12	8.00%	271,117	3,660,081
8	May	3,162,343	1,035	46,915	951	3,211,245	4,177,614	(966,370)	11 / 12	8.00%	(70,867)	(1,037,237)
9	June	1,500,494	190	46,915	117	1,547,718	4,349,395	(2,801,678)	10 / 12	8.00%	(186,779)	(2,988,457)
10	July	1,144,264	324	46,915	180	1,191,685	4,224,170	(3,032,486)	9 / 12	8.00%	(181,949)	(3,214,435)
11	August	991,053	622	42,407	411	1,034,493	4,246,823	(3,212,330)	8 / 12	8.00%	(171,324)	(3,383,654)
12	September	1,056,724	434	42,407	398	1,099,963	4,245,135	(3,145,172)	7 / 12	8.00%	(146,775)	(3,291,947)
13	TOTAL	68,151,901	12,920	551,921	19,395	68,736,136	58,929,359	9,806,778			1,287,343	11,094,121

Exhibit I-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1) MCF	(2) \$/MCF	(3 = 1 x 2) \$
1	October, 2010 Est. Old	547,829	4.7214	2,586,517
2	October, 2010 Est. New	513,855	5.8154	2,988,271
3	October - Interruptible Less NSS Est.	0	-	0
4	September, 2010 Est.	(595,595)	4.7214	(2,812,044)
5	September, 2010 Act.	600,437	4.7214	2,834,905
6	September - Interruptible Less NSS Est.	2,390	4.7122	11,262
7	September - Interruptible Less NSS Act.	0	4.7122	0
8	September Act. Prior Period Adjustments	0	0.0000	35,777
9	October PPS to GCR	0	0.0000	93,891
10	Total	1,068,915		5,738,579
11	November, 2010 Est. New	2,449,126	5.8154	14,242,648
12	November - Interruptible Less NSS Est.	0	-	0
13	October, 2010 Est. Old	(547,829)	4.7214	(2,586,517)
14	October, 2010 Est. New	(513,855)	5.8154	(2,988,271)
15	October, 2010 Act. Old	548,781	4.7214	2,591,013
16	October, 2010 Act. New	514,748	5.8154	2,993,463
17	October - Interruptible Less NSS Est.	1,273	4.1846	5,327
18	October - Interruptible Less NSS Act.	0	-	0
19	October Act. Prior Period Adjustments	0	0.0000	29,770
20	November PPS to GCR	0	0.0000	13,449
21	Total	2,452,244		14,300,881
22	December, 2010 Est.	5,080,720	5.8154	29,546,417
23	December - Interruptible Less NSS Est.	0	-	0
24	November, 2010 Est.	(2,449,126)	5.8154	(14,242,648)
25	November, 2010 Act.	2,464,735	5.8154	14,333,422
26	November - Interruptible Less NSS Est.	0	0.0000	0
27	November - Interruptible Less NSS Act.	4,863	4.6771	22,745
28	November Act. Prior Period Adjustments	0	0.0000	2,417
29	December PPS to GCR	0	0.0000	(53,666)
30	Total	5,101,192		29,608,687
31	January, 2011 Est. Old	4,284,466	5.8154	24,915,881
32	January, 2011 Est. New	3,312,105	6.0798	20,136,933
33	January - Interruptible Less NSS Est.	0	-	0
34	December, 2010 Est.	(5,080,720)	5.8154	(29,546,417)
35	December, 2010 Act.	5,082,967	5.8154	29,559,485
36	December - Interruptible Less NSS Est.	0	0.0000	0
37	December - Interruptible Less NSS Act.	4,353	4.6771	20,359
38	December Act. Prior Period Adjustments	0	0.0000	0
39	January PPS to GCR	0	0.0000	(104,421)
40	Total	7,603,170		44,981,819

Exhibit I-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) MCF	COMMODITY COST OF GAS (2) \$/MCF	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2011 Est.	7,012,099	6.0798	42,632,158
2	February - Interruptible Less NSS Est.	0	-	0
3	January, 2010 Est. Old	(4,284,466)	5.8154	(24,915,881)
4	January, 2010 Est. New	(3,312,105)	6.0798	(20,136,933)
5	January, 2010 Act. Old	4,284,094	5.8154	24,913,719
6	January, 2010 Act. New	3,311,817	6.0798	20,135,186
7	January - Interruptible Less NSS Est.	0	0.0000	0
8	January - Interruptible Less NSS Act.	1,302	11.2755	14,681
9	January Act. Prior Period Adjustments	0	0.0000	(3,279)
10	February PPS to GCR	0	0.0000	(67,129)
11	Total	7,012,742		42,572,523
12	March, 2011 Est.	5,174,627	6.0798	31,460,699
13	March - Interruptible Less NSS Est.	0	4.1140	0
14	February, 2011 Est.	(7,012,099)	6.0798	(42,632,158)
15	February, 2011 Act.	6,997,191	6.0798	42,541,521
16	February - Interruptible Less NSS Est.	0	-	0
17	February - Interruptible Less NSS Act.	1,796	7.6054	13,659
18	February Act. Prior Period Adjustments	0	0.0000	(136)
19	March PPS to GCR	0	0.0000	(31,830)
20	Total	5,161,515		31,351,755
21	April, 2011 Est. Old	2,543,510	6.0798	15,464,033
22	April, 2011 Est. New	1,316,141	5.9486	7,829,196
23	April - Interruptible Less NSS Est.	0	-	0
24	April - Storage Accounting Adj. - Est. 1 /	1,311,030	(5.2416)	(6,871,894)
25	March, 2011 Est.	(5,174,627)	6.0798	(31,460,699)
26	March, 2011 Act.	5,175,567	6.0798	31,466,415
27	March - Interruptible Less NSS Est.	0	0.0000	0
28	March - Interruptible Less NSS Act.	2,577	4.9556	12,771
29	March Act. Prior Period Adjustments	0	0.0000	(33,155)
30	April PPS to GCR	0	0.0000	(12,439)
31	Total (Volumes Excl. Storage Acctg. Adj.)	3,863,168		16,394,227
32	May, 2011 Estimate	1,686,768	5.9486	10,033,906
33	May - Interruptible Less NSS Est.	0	-	0
34	May - Storage Accounting Adj. - Est.	1,723,104	(5.2416)	(9,031,822)
35	April, 2011 Est. Old	(2,543,510)	6.0798	(15,464,033)
36	April, 2011 Est. New	(1,316,141)	5.9486	(7,829,196)
37	April, 2011 Act. Old	2,551,909	6.0798	15,515,095
38	April, 2011 Act. New	1,320,487	5.9486	7,855,049
39	April - Interruptible Less NSS Est.	0	0.0000	0
40	April - Interruptible Less NSS Act.	40	4.9871	199
41	April - Storage Accounting Adj. - Est.	(1,311,030)	(5.2416)	6,871,894
42	April - Storage Accounting Adj. - Act.	1,385,832	(5.2416)	(7,263,979)
43	April Act. Prior Period Adjustments	0	0.0000	(24,936)
44	May PPS to GCR	0	0.0000	13,594
45	Total (Volumes Excl. Storage Acctg. Adj.)	1,699,552		675,771

1 / Pursuant to Paragraph 14(d) of the settlement at Docket No. P-2010-22009925, this rate reflects pass back of the difference between WACOG cost and LIFO cost.

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Sheet 2c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) MCF	COMMODITY COST OF GAS (2) \$/MCF	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2011 Estimate	811,763	5.9486	4,828,850
2	June - Interruptible Less NSS Est.	0	0.0000	0
3	June - Storage Accounting Adj. - Est.	828,586	(5.2416)	(4,343,117)
4	May, 2011 Est.	(1,686,768)	5.9486	(10,033,906)
5	May, 2011 Act.	1,676,053	5.9486	9,970,167
6	May - Interruptible Less NSS Est.	0	0.0000	0
7	May - Interruptible Less NSS Act.	6,450	5.1060	32,934
8	May - Storage Accounting Adj. - Est.	(1,723,104)	(5.2416)	9,031,822
9	May - Storage Accounting Adj. - Act.	1,784,273	(5.2416)	(9,352,446)
10	May Act. Prior Period Adjustments	0	0.0000	(9,299)
11	June PPS to GCR	0	0.0000	3,257
12	Total (Volumes Excl. Storage Acctg. Adj.)	807,498		128,262
13	July, 2011 Est. Old	306,668	5.9486	1,824,246
14	July, 2011 Est. New	287,650	5.3338	1,534,268
15	July - Interruptible Less NSS Est.	0	-	0
16	July - Storage Accounting Adj. - Est.	659,577	(5.2416)	(3,457,240)
17	June, 2011 Est.	(811,763)	5.9486	(4,828,850)
18	June, 2011 Act.	815,200	5.9486	4,849,298
19	June - Interruptible Less NSS Est.	0	0.0000	0
20	June - Interruptible Less NSS Act.	206	5.5957	1,153
21	June - Storage Accounting Adj. - Est.	(828,586)	(5.2416)	4,343,116
22	June - Storage Accounting Adj. - Act.	851,505	(5.2416)	(4,463,250)
23	June Act. Prior Period Adjustments	0	0.0000	(23,110)
24	July PPS to GCR	0	0.0000	1,140
25	Total (Volumes Excl. Storage Acctg. Adj.)	597,962		(219,228)
26	August, 2011 Estimate	533,057	5.3338	2,843,219
27	August - Interruptible Less NSS Est.	0	-	0
28	August - Storage Accounting Adj. - Est.	590,102	(5.2416)	(3,093,080)
29	July, 2011 Est. Old	(306,668)	5.9486	(1,824,246)
30	July, 2011 Est. New	(287,650)	5.3338	(1,534,268)
31	July, 2011 Act. Old	308,957	5.9486	1,837,860
32	July, 2011 Act. New	289,797	5.3338	1,545,717
33	July - Interruptible Less NSS Est.	0	0.0000	0
34	July - Interruptible Less NSS Act.	4,997	5.3896	26,932
35	July - Storage Accounting Adj. - Est.	(659,577)	(5.2416)	3,457,240
36	July - Storage Accounting Adj. - Act.	680,080	(5.2416)	(3,564,708)
37	July Act. Prior Period Adjustments	0	0.0000	(29,949)
38	August PPS to GCR	0	0.0000	283
39	Total (Volumes Excl. Storage Acctg. Adj.)	542,489		(335,001)
40	September, 2011 Estimated	578,589	5.3338	3,086,076
41	Sept. - Interruptible Less NSS Est.	0	-	0
42	Sept. - Storage Accounting Adj. - Est.	637,545	(5.2416)	(3,341,755)
43	August, 2011 Est.	(533,057)	5.3338	(2,843,219)
44	August, 2011 Act.	539,500	5.3338	2,877,584
45	August - Interruptible Less NSS Est.	0	-	0
46	August - Interruptible Less NSS Act.	3,104	4.8680	15,110
47	August - Storage Accounting Adj. - Est.	(590,102)	(5.2416)	3,093,080
48	August - Storage Accounting Adj. - Act.	613,298	(5.2416)	(3,214,664)
49	August Act. Prior Period Adjustments	0	0.0000	(5,565)
50	Sept. PPS to GCR	0	0.0000	(22)
51	Total (Volumes Excl. Storage Acctg. Adj.)	588,135		(333,375)
52	TOTAL	36,498,582		184,864,898

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES (1) MCF	RATE (2) \$/MCF	NSS GAS COST RECOVERY (3=1*2) \$
1	October, 2010 Est.	2,354	4.3747	10,298
2	October, 2010 Est.	0	0.0000	0
3	October, 2010 Est.	0	0.0000	0
4	September, 2010 Act.	6,267	4.1990	26,315
5	September, 2010 Act.	0	0.0000	0
6	September, 2010 Act.	0	0.0000	0
7	September, 2010 Est.	(2,466)	4.1990	(10,355)
8	September, 2010 Est.	0	0.0000	0
9	September, 2010 Est.	0	0.0000	0
10		6,155		26,258
11	November, 2010 Est.	3,653	3.8624	14,108
12	November, 2010 Est.	0	0.0000	0
13	November, 2010 Est.	0	0.0000	0
14	October, 2010 Act.	9,568	4.3747	41,857
15	October, 2010 Act.	0	0.0000	0
16	October, 2010 Act.	0	0.0000	0
17	October, 2010 Est.	(2,354)	4.3747	(10,298)
18	October, 2010 Est.	0	0.0000	0
19	October, 2010 Est.	0	0.0000	0
20		10,867		45,667
21	December, 2010 Est.	8,011	3.8624	30,942
22	December, 2010 Est.	0	0.0000	0
23	December, 2010 Est.	0	0.0000	0
24	November, 2010 Act.	15,930	3.8624	61,528
25	November, 2010 Act.	0	0.0000	0
26	November, 2010 Act.	0	0.0000	0
27	November, 2010 Est.	(3,653)	3.8624	(14,108)
28	November, 2010 Est.	0	0.0000	0
29	November, 2010 Est.	0	0.0000	0
30		20,288		78,362
31	January, 2011 Est.	27,971	5.2219	146,062
32	January, 2011 Est.	0	0.0000	0
33	January, 2011 Est.	0	0.0000	0
34	December, 2010 Act.	22,997	3.8624	88,824
35	December, 2010 Act.	0	0.0000	0
36	December, 2010 Act.	0	0.0000	0
37	December, 2010 Est.	(8,011)	3.8624	(30,942)
38	December, 2010 Est.	0	0.0000	0
39	December, 2010 Est.	0	0.0000	0
40		42,957		203,944

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Sheet 3b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES	RATE	NSS GAS COST RECOVERY
		(1) MCF	(2) \$/MCF	(3=1*2) \$
1	February, 2011 Est.	27,616	5.3536	147,845
2	February, 2011 Est.	0	0.0000	0
3	February, 2011 Est.	0	0.0000	0
4	January, 2011 Act.	0	0.0000	0
5	January, 2011 Act.	0	0.0000	0
6	January, 2011 Act.	27,656	5.2219	144,417
7	January, 2011 Est.	(27,971)	5.2219	(146,062)
8	January, 2011 Est.	0	0.0000	0
9	January, 2011 Est.	0	0.0000	0
10		27,301		146,200
11	March, 2011 Est.	18,827	4.4114	83,053
12	March, 2011 Est.	0	0.0000	0
13	March, 2011 Est.	0	0.0000	0
14	February, 2011 Act.	26,090	5.3536	139,675
15	February, 2011 Act.	0	0.0000	0
16	February, 2011 Act.	0	0.0000	0
17	February, 2011 Est.	0	0.0000	0
18	February, 2011 Est.	0	0.0000	0
19	February, 2011 Est.	(27,616)	5.3536	(147,845)
20		17,301		74,884
21	April, 2011 Est.	12,819	4.8429	62,081
22	April, 2011 Est.	0	0.0000	0
23	April, 2011 Est.	0	0.0000	0
24	March, 2011 Act.	19,041	4.4114	83,997
25	March, 2011 Act.	0	0.0000	0
26	March, 2011 Act.	0	0.0000	0
27	March, 2011 Est.	(18,827)	4.4114	(83,053)
28	March, 2011 Est.	0	0.0000	0
29	March, 2011 Est.	0		0
30		13,033		63,025
31	May, 2011 Est.	9,693	5.0007	48,472
32	May, 2011 Est.	0	0.0000	0
33	May, 2011 Est.	0	0.0000	0
34	April, 2011 Act.	16,959	4.8429	82,131
35	April, 2011 Act.	0	0.0000	0
36	April, 2011 Act.	0	0.0000	0
37	April, 2011 Est.	(12,819)	4.8429	(62,081)
38	April, 2011 Est.	0	0.0000	0
39	April, 2011 Est.	0	0.0000	0
40		13,833		68,521

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Sheet 3c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES	RATE	NSS GAS COST RECOVERY
		(1) MCF	(2) \$/MCF	(3=1*2) \$
1	June, 2011 Est.	5,293	4.9314	26,102
2	June, 2011 Est.	0	0.0000	0
3	May, 2011 Act.	6,943	5.0007	34,720
4	May, 2011 Act.	0	0.0000	0
5	May, 2011 Act.	0	0.0000	0
6	May, 2011 Est.	(9,693)	5.0007	(48,472)
7	May, 2011 Est.	0	0.0000	0
8	May, 2011 Est.	0	0.0000	0
9		<u>2,543</u>		<u>12,350</u>
10	July, 2011 Est.	4,070	4.9741	20,245
11	July, 2011 Est.	0	0.0000	0
12	June, 2011 Act.	5,567	4.9314	27,453
13	June, 2011 Act.	0	0.0000	0
14	June, 2011 Act.	0	0.0000	0
15	June, 2011 Est.	(5,293)	4.9314	(26,102)
16	June, 2011 Est.	0	0.0000	0
17	June, 2011 Est.	<u>0</u>	<u>0.0000</u>	<u>0</u>
18		4,344		21,596
19	August, 2011 Est.	7,932	4.9539	39,294
20	August, 2011 Est.	0	0.0000	0
21	August, 2011 Est.	0	0.0000	0
22	July, 2011 Act.	4,453	4.9741	22,150
23	July, 2011 Act.	0	0.0000	0
24	July, 2011 Act.	0	0.0000	0
25	July, 2011 Est.	(4,070)	4.9741	(20,245)
26	July, 2011 Est.	0	0.0000	0
27	July, 2011 Est.	<u>0</u>	<u>0.0000</u>	<u>0</u>
28		8,315		41,199
29	Sept., 2011 Est.	7,877	4.3757	34,467
30	Sept., 2011 Est.	0	0.0000	0
31	August, 2011 Act.	5,854	4.9539	29,000
32	August, 2011 Act.	0	0.0000	0
33	August, 2011 Act.	0	0.0000	0
34	August, 2011 Est.	(7,932)	4.9539	(39,294)
35	August, 2011 Est.	0	0.0000	0
36	August, 2011 Est.	<u>0</u>	<u>0.0000</u>	<u>0</u>
37		5,799		24,173
38	TOTAL	<u>172,736</u>		<u>806,180</u>

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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND	COST OF GAS	DEMAND COST RECOVERY
		COST OF GAS	GAS	
		(1) MCF	(2) \$/MCF	(3 = 1 x 2) \$
1	October, 2010 Est. Old	550,612	1.4063	774,325
2	October, 2010 Est. New	516,465	1.4659	757,087
3	October Choice - Est. Old	101,507	1.1626	118,012
4	October Choice - Est. New	99,100	1.2203	120,932
5	October Est. Priority One Transportation Old	11,088	1.4063	15,593
6	October Est. Priority One Transportation New	10,401	1.4659	15,246
7	September, 2010 Est. New	(598,628)	1.4063	(841,850)
8	September Act. New	603,470	1.4063	848,659
9	September Choice - Est. New	(110,013)	1.1626	(127,901)
10	September Choice - Act. New	110,013	1.1626	127,901
11	September Est. Priority One Transportation New	(17,263)	1.4063	(24,277)
12	September Act. Priority One Transportation New	16,649	1.4063	23,413
13	Prior Period Adjustment	0		0
14		1,293,401		1,807,142
15	November, 2010 Est. New	2,462,838	1.4659	3,610,273
16	November Choice - Est. New	501,144	1.2203	611,545
17	November Est. Priority One Transportation New	44,033	1.4659	64,548
18	October Est. Old	(550,612)	1.4063	(774,325)
19	October Est. New	(516,465)	1.4659	(757,087)
20	October Act. Old	551,564	1.4063	775,664
21	October Act. New	517,358	1.4659	758,396
22	October Choice - Est. Old	(101,507)	1.1626	(118,012)
23	October Choice - Est. New	(99,100)	1.2203	(120,932)
24	October Choice - Act. Old	101,507	1.1626	118,012
25	October Choice - Act. New	99,100	1.2203	120,932
26	October Est. Priority One Transportation Old	(11,088)	1.4063	(15,593)
27	October Est. Priority One Transportation New	(10,401)	1.4659	(15,246)
28	October Act. Priority One Transportation Old	11,622	1.4063	16,344
29	October Act. Priority One Transportation New	10,901	1.4659	15,980
30		3,010,893		4,290,499
31	December, 2010 Est.	5,107,630	1.4659	7,487,275
32	December Choice - Est.	1,045,985	1.2203	1,276,415
33	December Est. Priority One Transportation	71,117	1.4659	104,250
34	November Est.	(2,462,838)	1.4659	(3,610,273)
35	November Act.	2,478,447	1.4659	3,633,155
36	November Choice - Est.	(501,144)	1.2203	(611,545)
37	November Choice - Act.	501,144	1.2203	611,545
38	November Est. Priority One Transportation	(44,033)	1.4659	(64,548)
39	November Act. Priority One Transportation	42,954	1.4659	62,966
40		6,239,262		8,889,241
41	January, 2011 Est. Old	4,303,102	1.4659	6,307,917
42	January, 2011 Est. New	3,326,512	1.6422	5,462,797
43	January Choice - Est. Old	875,664	1.2203	1,068,573
44	January Choice - Est. New	690,819	1.3891	959,617
45	January Est. Priority One Transportation Old	47,194	1.4659	69,181
46	January Est. Priority One Transportation New	36,483	1.6422	59,913
47	December Est.	(5,107,630)	1.4659	(7,487,275)
48	December Act.	5,109,877	1.4659	7,490,569
49	December Choice - Est. New	(1,045,985)	1.2203	(1,276,415)
50	December Choice - Act. New	1,045,985	1.2203	1,276,415
51	December Est. Priority One Transportation New	(71,117)	1.4659	(104,250)
52	December Act. Priority One Transportation New	69,308	1.4659	101,599
53		9,280,212		13,928,641

Exhibit 1-E
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Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) MCF	COST OF GAS (2) \$/MCF	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2011 Est.	7,034,587	1.6422	11,552,199
2	February Choice - Est.	1,457,041	1.3891	2,023,975
3	February Est. Priority One Transportation	79,659	1.6422	130,816
4	January Est. Old	(4,303,102)	1.4659	(6,307,917)
5	January Est. New	(3,326,512)	1.6422	(5,462,797)
6	January Act. Old	4,302,730	1.4659	6,307,372
7	January Act. New	3,326,224	1.6422	5,462,325
8	January Choice - Est. Old	(875,664)	1.2203	(1,068,573)
9	January Choice - Est. New	(690,819)	1.3891	(959,617)
10	January Choice - Act. Old	875,664	1.2203	1,068,573
11	January Choice - Act. New	690,819	1.3891	959,617
12	January Est. Priority One Transportation Old	(47,194)	1.4659	(69,181)
13	January Est. Priority One Transportation New	(36,483)	1.6422	(59,913)
14	January Act. Priority One Transportation Old	61,106	1.4659	89,575
15	January Act. Priority One Transportation New	47,238	1.6422	77,574
16		8,595,295		13,744,029
17	March, 2011 Est.	5,190,335	1.6422	8,523,568
18	March Choice - Est.	1,096,549	1.3891	1,523,216
19	March Est. Priority One Transportation	63,383	1.6422	104,088
20	February Est.	(7,034,587)	1.6422	(11,552,199)
21	February Act. New	7,019,679	1.6422	11,527,718
22	February Choice - Est.	(1,457,041)	1.3891	(2,023,975)
23	February Choice - Act.	1,457,041	1.3891	2,023,975
24	February Est. Priority One Transportation	(79,659)	1.6422	(130,816)
25	February Act. Priority One Transportation	100,113	1.6422	164,406
26		6,355,813		10,159,979
27	April, 2011 Est. Old	2,550,072	1.6422	4,187,728
28	April, 2011 Est. New	1,319,536	1.5376	2,028,919
29	April Choice - Est. Old	561,882	1.3891	780,511
30	April Choice - Est. New	294,646	1.2845	378,472
31	April Est. Priority One Transportation Old	32,420	1.6422	53,240
32	April Est. Priority One Transportation New	16,776	1.5376	25,794
33	March Est.	(5,190,335)	1.6422	(8,523,568)
34	March Act.	5,191,275	1.6422	8,525,111
35	March Choice - Est.	(1,096,549)	1.3891	(1,523,216)
36	March Choice - Act.	1,096,549	1.3891	1,523,216
37	March Est. Priority One Transportation	(63,383)	1.6422	(104,088)
38	March Act. Priority One Transportation	76,343	1.6422	125,370
39		4,789,232		7,477,491
40	May, 2011 Est.	1,689,403	1.5376	2,597,626
41	May Choice - Est. New	370,933	1.2845	476,464
42	May Est. Priority One Transportation New	29,188	1.5376	44,879
43	April, 2011 Est. Old	(2,550,072)	1.6422	(4,187,728)
44	April Est. New	(1,319,536)	1.5376	(2,028,919)
45	April Act. Old	2,558,470	1.6422	4,201,520
46	April Act. New	1,323,882	1.5376	2,035,601
47	April Choice - Est. Old	(561,882)	1.3891	(780,511)
48	April Choice - Est. New	(294,646)	1.2845	(378,472)
49	April Choice - Act. Old	561,882	1.3891	780,511
50	April Choice - Act. New	294,646	1.2845	378,472
51	April Est. Priority One Transportation Old	(32,420)	1.6422	(53,240)
52	April Est. Priority One Transportation New	(16,776)	1.5376	(25,794)
53	April Act. Priority One Transportation Old	41,814	1.6422	68,666
54	April Act. Priority One Transportation New	21,637	1.5376	33,268
55		2,116,523		3,162,343

January 1, 2012 Quarterly Filing

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		MCF	\$/MCF	\$
1	June, 2011 Est.	811,881	1.5376	1,248,348
2	June Choice - Est.	180,284	1.2845	231,575
3	June Est. Priority One Transportation	18,019	1.5376	27,706
4	May Est.	(1,689,403)	1.5376	(2,597,626)
5	May Act.	1,678,688	1.5376	2,581,150
6	May Choice - Est.	(370,933)	1.2845	(476,464)
7	May Choice - Act.	370,933	1.2845	476,464
8	May Est. Priority One Transportation	(29,188)	1.5376	(44,879)
9	May Act. Priority One Transportation	35,263	1.5376	54,220
		<u>1,005,544</u>		<u>1,500,494</u>
10	July, 2011 Est. Old	306,688	1.5376	471,563
11	July, 2011 Est. New	287,668	1.4233	409,438
12	July Choice - Est. Old	93,684	1.2845	120,337
13	July Choice - Est. New	90,733	1.1737	106,493
14	July Est. Priority One Transportation Old	8,382	1.5376	12,889
15	July Est. Priority One Transportation New	7,863	1.4233	11,191
16	June 2011 Est.	(811,881)	1.5376	(1,248,348)
17	June 2011 Act.	815,318	1.5376	1,253,633
18	June Choice - Est.	(180,284)	1.2845	(231,575)
19	June Choice - Act.	180,284	1.2845	231,575
20	June Est. Priority One Transportation	(18,019)	1.5376	(27,706)
21	June Act. Priority One Transportation	22,616	1.5376	34,774
22		<u>803,052</u>		<u>1,144,264</u>
23	August, 2011 Est.	533,059	1.4233	758,703
24	August Choice - Est. New	164,859	1.1737	193,495
25	August Est. Priority One Transportation New	20,575	1.4233	29,284
26	July 2011 Est. Old	(306,688)	1.5376	(471,563)
27	July, 2011 Est. New	(287,668)	1.4233	(409,438)
28	July 2011 Act. Old	308,976	1.5376	475,082
29	July 2011 Act. New	289,815	1.4233	412,493
30	July Choice - Est. Old	(93,684)	1.2845	(120,337)
31	July Choice - Est. New	(90,733)	1.1737	(106,493)
32	July Choice - Act. Old	93,684	1.2845	120,337
33	July Choice - Act. New	90,733	1.1737	106,493
34	July Est. Priority One Transportation Old	(8,382)	1.5376	(12,889)
35	July Est. Priority One Transportation New	(7,863)	1.4233	(11,191)
36	July Act. Priority One Transportation Old	9,426	1.5376	14,493
37	July Act. Priority One Transportation New	8,841	1.4233	12,584
38		<u>724,950</u>		<u>991,053</u>
39	Sept., 2011 Est.	578,593	1.4233	823,512
40	Sept. Choice - Est.	170,845	1.1737	200,520
41	Sept. Est. Priority One Transportation	20,327	1.4233	28,931
42	August Estimate	(533,059)	1.4233	(758,703)
43	August Actual	539,502	1.4233	767,873
44	August Choice - Est.	(164,859)	1.1737	(193,495)
45	August Choice - Act.	164,859	1.1737	193,495
46	August Est. Priority One Transportation	(20,575)	1.4233	(29,284)
47	August Act. Priority One Transportation	16,774	1.4233	23,874
48		<u>772,407</u>		<u>1,056,724</u>
49	TOTAL	<u>44,986,583</u>		<u>68,151,901</u>

Exhibit 1-E
Schedule 4
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	MONTH	STANDBY VOLUMES (1) MCF	STANDBY DEMAND RATE (2) \$/MCF	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2010 Est.	0	8.0500	0
2	September, 2010 Act.	5,888	7.7200	45,455
3	September, 2010 Est.	0	-	0
4		<u>5,888</u>		<u>45,455</u>
5	November, 2010 Est.	0	8.0500	0
6	October, 2010 Act.	5,888	8.0500	47,398
7	October, 2010 Est.	0	8.0500	0
8		<u>5,888</u>		<u>47,398</u>
9	December, 2010 Est.	0	8.0500	0
10	November, 2010 Act.	5,889	8.0500	47,406
11	November, 2010 Est.	0	8.0500	0
12		<u>5,889</u>		<u>47,406</u>
13	January, 2011 Est.	0	8.0500	0
14	December, 2010 Act.	5,889	8.0500	47,406
15	December, 2010 Est.	0	8.0500	0
16		<u>5,889</u>		<u>47,406</u>
17	February, 2011 Est.	0	8.0500	0
18	January, 2011 Act.	5,573	8.0500	44,863
19	January, 2011 Est.	0	8.0500	0
20		<u>5,573</u>		<u>44,863</u>
21	March, 2011 Est.	0	8.0500	0
22	February, 2011 Act.	5,828	8.0500	46,915
23	February, 2011 Est.	0	8.0500	0
24		<u>5,828</u>		<u>46,915</u>
25	April, 2011 Est.	0	8.0500	0
26	March, 2010 Act.	5,828	8.0500	46,915
27	March, 2010 Est.	0	8.0500	0
28		<u>5,828</u>		<u>46,915</u>
29	May, 2011 Est.	0	8.0500	0
30	April, 2010 Act.	5,828	8.0500	46,915
31	April, 2010 Est.	0	8.0500	0
32		<u>5,828</u>		<u>46,915</u>
33	June, 2011 Est.	0	8.0500	0
34	May, 2010 Act.	5,828	8.0500	46,915
35	May, 2010 Est.	0	8.0500	0
36		<u>5,828</u>		<u>46,915</u>
37	July, 2011 Est.	0	8.0500	0
38	June, 2011 Act.	5,828	8.0500	46,915
39	June, 2011 Est.	0	8.0500	0
40		<u>5,828</u>		<u>46,915</u>
41	August, 2011 Est.	0	8.0500	0
42	July, 2011 Act.	5,268	8.0500	42,407
43	July, 2011 Est.	0	8.0500	0
44		<u>5,268</u>		<u>42,407</u>
45	September, 2011 Est.	0	8.0500	0
46	August, 2011 Act.	5,268	8.0500	42,407
47	August, 2011 Est.	0	8.0500	0
48		<u>5,268</u>		<u>42,407</u>
49	TOTAL	<u>68,803</u>		<u>551,921</u>

Exhibit I-E
Schedule 4
Sheet 6a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1 x 2) \$	(4) MCF	(5) \$/MCF	(6=4 x 5) \$
1	October, 2010 Est.	2,354	0.0748	176	2,354	0.0443	104
2	October, 2010 Est.	0	0.0748	0	0	0.0342	0
3	September, 2010 Act.	6,267	0.0748	469	6,267	0.0441	276
4	September, 2010 Act.	0	0.0748	0	0	0.0000	0
5	September, 2010 Est.	(2,466)	0.0748	(184)	(2,466)	0.0441	(109)
6	September, 2010 Est.	0	0.0748	0	0	0.0000	0
7		6,155		460	6,155		272
8	November, 2010 Est.	3,653	0.0748	273	3,653	0.0753	275
9	November, 2010 Est.	0	0.0748	0	0	0.0342	0
10	October, 2010 Act.	0	0.0748	0	0	0.0443	0
11	October, 2010 Act.	9,568	0.0748	716	9,568	0.0443	424
12	October, 2010 Est.	(2,354)	0.0748	(176)	(2,354)	0.0443	(104)
13	October, 2010 Est.	0	0.0748	0	0	0.0443	0
14	October, 2010 Adj.	0	0.0000	0	0	0.0000	(53)
15		10,867		813	10,867		541
16	December, 2010 Est.	8,011	0.0748	599	8,011	0.0753	603
17	December, 2010 Est.	0	0.0748	0	0	0.1472	0
18	November, 2010 Act.	0	0.0748	0	0	0.0753	0
19	November, 2010 Act.	15,930	0.0748	1,192	15,930	0.0753	1,200
20	November, 2010 Est.	(3,653)	0.0748	(273)	(3,653)	0.0753	(275)
21	November, 2010 Adj.	0	0.0748	0	0	0.0342	0
22		20,288		1,518	20,288		1,528
23	January, 2011 Est.	27,971	0.0748	2,092	27,971	0.1472	4,117
24	January, 2011 Est.	0	0.0748	0	0	0.0000	0
25	December, 2010 Act.	0	0.0748	0	0	0.2943	0
26	December, 2010 Act.	22,997	0.0748	1,720	22,997	0.0753	1,732
27	December, 2010 Est.	(8,011)	0.0748	(599)	(8,011)	0.0753	(603)
28	December, 2010 Est.	0	0.0748	0	0	0.1472	0
29		42,957		3,213	42,957		5,246
30	February, 2011 Est.	27,616	0.0748	2,066	27,616	0.2112	5,833
31	February, 2011 Est.	0	0.0748	0	0	0.0000	0
32	January, 2011 Act.	0	0.0748	0	0	0.0000	0
33	January, 2011 Act.	27,656	0.0748	2,069	27,656	0.1472	4,071
34	January, 2011 Est.	(27,971)	0.0748	(2,092)	(27,971)	0.1472	(4,117)
35	January, 2011 Est.	0	0.0748	0	0	0.1472	0
36		27,301		2,042	27,301		5,786
37	March, 2011 Est.	18,827	0.0748	1,408	18,827	0.1512	2,847
38	March, 2011 Est.	0	0.0748	0	0	0.0000	0
39	February, 2011 Act.	0	0.0748	0	0	0.0000	0
40	February, 2011 Act.	26,090	0.0748	1,952	26,090	0.2112	5,510
41	February, 2011 Est.	(27,616)	0.0748	(2,066)	(27,616)	0.2112	(5,833)
42	February, 2011 Est.	0	0.0748	0	0	0.2112	0
43	February, 2011 Adj.	0	0.0000	0	0	0.0000	8
44		17,301		1,294	17,301		2,532

Exhibit I-E
Schedule 4
Sheet 6b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2010 THROUGH SEPTEMBER, 2011

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		MCF	\$/MCF	\$	MCF	\$/MCF	\$
1	April, 2011 Est.	12,819	0.0748	959	12,819	0.1092	1,400
2	April, 2011 Est.	0	0.0748	0	0	0.0000	0
3	March, 2011 Act.	0	0.0000	0	0	0.0000	0
4	March, 2011 Act.	19,041	0.0748	1,424	19,041	0.1512	2,879
5	March, 2011 Est.	(18,827)	0.0748	(1,408)	(18,827)	0.1512	(2,847)
6	March, 2011 Est.	0	0.0748	0	0	0.0000	0
7		13,033		975	13,033		1,432
8	May, 2011 Est.	9,693	0.0748	725	9,693	0.0515	499
9	May, 2011 Est.	0	0.0748	0	0	0.0000	0
10	April, 2011 Act.	16,959	0.0748	1,269	16,959	0.1092	1,852
11	April, 2011 Act.	0	0.0748	0	0	0.0000	0
12	April, 2011 Est.	(12,819)	0.0748	(959)	(12,819)	0.1092	(1,400)
13	April, 2011 Est.	0	0.0748	0	0	0.1092	0
14		13,833		1,035	13,833		951
15	June, 2011 Est.	5,293	0.0748	396	5,293	0.0489	259
16	June, 2011 Est.	0	0.0748	0	0	0.0000	0
17	May, 2011 Act.	6,943	0.0748	519	6,943	0.0515	358
18	May, 2011 Act.	0	0.0748	0	0	0.0515	0
19	May, 2011 Est.	(9,693)	0.0748	(725)	(9,693)	0.0515	(499)
20	May, 2011 Est.	0	0.0748	0	0	0.0000	0
21		2,543		190	2,543		117
22	July, 2011 Est.	4,070	0.0748	304	4,070	0.0411	167
23	July, 2011 Est.	0	0.0748	0	0	0.0000	0
24	June, 2011 Act.	5,567	0.0748	416	5,567	0.0489	272
25	June, 2011 Act.	0	0.0748	0	0	0.0489	0
26	June, 2011 Est.	(5,293)	0.0748	(396)	(5,293)	0.0489	(259)
27	June, 2011 Est.	0	0.0748	0	0	0.0489	0
28		4,344		324	4,344		180
29	August, 2011 Est.	7,932	0.0748	593	7,932	0.0498	395
30	August, 2011 Est.	0	0.0748	0	0	0.0000	0
31	July, 2011 Act.	4,453	0.0748	333	4,453	0.0411	183
32	July, 2011 Act.	0	0.0748	0	0	0.0411	0
33	July, 2011 Est.	(4,070)	0.0748	(304)	(4,070)	0.0411	(167)
34	July, 2011 Est.	0	0.0748	0	0	0.0411	0
35		8,315		622	8,315		411
36	Sept., 2011 Est.	7,877	0.0748	589	7,877	0.0636	501
37	Sept., 2011 Est.	0	0.0748	0	0	0.0000	0
38	August, 2011 Act.	5,854	0.0748	438	5,854	0.0498	292
39	August, 2011 Act.	0	0.0748	0	0	0.0498	0
40	August, 2011 Est.	(7,932)	0.0748	(593)	(7,932)	0.0498	(395)
41	August, 2011 Est.	0	0.0748	0	0	0.0498	0
42		5,799		434	5,799		398
43	TOTAL	172,736		12,920	172,736		19,395

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)			Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2010	0	19	/	12	6.00%	0	0
2	October	0	18	/	12	6.00%	0	0
3	November	0	17	/	12	6.00%	0	0
4	December	0	16	/	12	6.00%	0	0
5	January, 2011	0	15	/	12	6.00%	0	0
6	February	0	14	/	12	6.00%	0	0
7	March	0	13	/	12	6.00%	0	0
8	April	0	12	/	12	6.00%	0	0
9	May	0	11	/	12	6.00%	0	0
10	June	0	10	/	12	6.00%	0	0
11	July	0	9	/	12	6.00%	0	0
12	August	0	8	/	12	6.00%	0	0
13	September	<u>0</u>	7	/	12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>					<u><u>0</u></u>	<u><u>0</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2010	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2011	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	0	7 / 12	6.00%	0	0
14	TOTAL	0			0	0
	<u>Adjustments</u>					
15	Tennessee Refund Interest				0	0
16	ADJUSTED TOTAL				0	0

Exhibit 1-A
Schedule 1
Sheet 1 of 6

JANUARY 1, 2012 PGC RATES PRESENTED IN \$/DTH

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount (1) \$	Change in Rate (2=3-1) \$/Dth	Effective 1-1-12 (3) \$/Dth
1	<u>Purchased Gas Commodity Cost</u>			
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2011 through September, 2012	32,754,173 Dth		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	4,7714	(0.2122)	4.5592
6	Off System Sales and Capacity Release Credit	(0.1465)	0.0000	(0.1465)
7	PGCC (Line 5 + Line 6)	4.6249	(0.2122)	4.4127
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit 1-E, Schedule 1)	(21,836,300)	364,593	(21,471,707)
11	Projected sales for the twelve billing periods of			
12	October, 2011 through September, 2012	35,903,960 Dth		35,903,960 Dth
13	Commodity E-Factor (Line 10/ Line 12)	(0.6082)	0.0102	(0.5980)
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	539,858		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Sheet 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336		
21	Projected sales for the twelve billing periods of			
22	October, 2011 through September, 2012	44,902,171 Dth		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	1.4218	(0.0528)	1.3690
24	Off System Sales and Capacity Release Credit	(0.0713)	0.0000	(0.0713)
25	PGDC Rate	1.3505	(0.0528)	1.2977
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E-Factor			
28	(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)
29	Projected sales for the twelve billing periods of			
30	October, 2011 through September, 2012	44,902,171 Dth		44,902,171 Dth
31	Demand E-Factor (Line 28 / Line 30)	(0.2343)	(\$0.0077)	(0.2420)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	4.6249	(0.2122)	4.4127
34	PGDC Rate (Line 25)	1.3505	(0.0528)	1.2977
35	PGC Rate	5.9754	(0.2650)	5.7104
36	Currently effective PGC	4.6261		5.9754
37	Increase (Decrease) in PGC	1.3493		(0.2650)
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.6082)	0.0102	(0.5980)
40	Demand E-Factor (Line 31)	(0.2343)	(0.0077)	(0.2420)
41	E-Factor	(0.8425)	0.0025	(0.8400)
42	Currently effective E-Factor	0.6311		(0.8425)
43	Increase (Decrease) in E-Factor	(1.4736)		0.0025
44	PGC Rate	5.9754	(0.2650)	5.7104
45	E-Factor	(0.8425)	0.0025	(0.8400)
46	Total Rate	5.1329	(0.2625)	4.8704
47	Currently effective Rate	5.2572		5.1329
48	Increase (Decrease) in Rate	(0.1243)		(0.2625)

1 / Includes 12,148,000 Dth Transportation Volumes for the Company's Choice Program

JANUARY 1, 2012 PGC RATES PRESENTED IN S/DTH

Exhibit 1-A
Schedule 3
Sheet 1 of 2

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2012

\$64,379,194		1. Demand Costs per 1307(f) Filing (October, 2011 Filing - Exhibit 1-B, Schedule 1)
(\$528,675)		1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0		1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS (Exhibit 1-A, Schedule 2, Sheet 3)
(\$10,863,254)		1c. Experienced Demand Net Overcollection (Exhibit No. 1-E, Schedule 1)
<u>\$52,987,265</u>		2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$129.10	per Dth	3. Unit FT Demand Charge Per Mcf of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
1.0762	Dth/MCF	4. Heat Content (Dth/MCF Conversion).
44,902	MMDth	5. Projected Sales & Choice Requirements for 12 billing periods of October, 2011 through September, 2012
45,818	MMDth	6. Projected Sales & Choice Requirements 12 months ended September 2012, including Unaccounted For @ 2.0%
21,755	MMDth	7. Annual Injections and Withdrawals, Normal Weather
1.0000	Dth	8a. Volume Delivered to the Customer
<u>2.00%</u>		8b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0204	Dth	8c. Volume Delivered to the City Gate. (8a)/(1-8b)
\$1.1801	per Dth	9. Unit Demand Charge: (2) / (5)
(\$0.0144)	per Dth	10a. Quarterly Purchased Gas Demand Adjustment (Schedule 1, Sheet 2)
(\$0.0387)	per Dth	10b. Quarterly Purchased Gas Demand Adjustment (Schedule 1, Sheet 4)
<u>\$1.1270</u>		11. Net Unit Demand Charge (9) + (10)
(\$0.0713)	per Dth	12. OSS and Capacity Release Credit
0.0028	Dth	13. Average Daily FT Delivery: (8c) / 365 days
\$0.3615	per Dth	14. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (13)
\$0.7655	per Dth	15. Annual Demand Charge for other capacity that CPA retains (11) - (14)
0.4845	Dth	16. Volume Injected and Withdrawn to Deliver 1 Dth to the Customer: (7) / (5)
\$0.0074		17a. Injection Charge @ \$0.0153/Dth
\$0.0005		17b. FSS Shrinkage @ 0.03 percent for gas at \$3.4744/Dth
\$0.0074		17c. Withdrawal Charge @ \$0.0153/Dth
\$0.0156		17d. SST Commodity Charge @ \$0.0321/Dth
<u>\$0.0375</u>		17e. SST retention @ 2.229% for gas at \$3.4744/Dth
<u>\$0.0684</u>	per Dth	17f. Total Annual Variable Storage Costs
\$0.3615	per Dth	18. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0684)	per Dth	18a. For Demand Cost Paid to Pipelines: = (14)
<u>\$0.2931</u>	per Dth	18b. Less Storage Costs: = (17f)
		18c. Net Credit: (18a) + (18b)
<u>\$0.7626</u>	per Dth	19. Purchased Gas Demand Charge Paid By the CHOICE Customer: (11)+(12) - (18c)

Exhibit 1-A
Schedule 1
Sheet 1 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Amount	Change in Rate	Effective 1-1-12	Change in Rate	Effective 4-1-12
		(1)	(2=3-1)	(3)	(4=5-3)	(5)
		\$	\$/Therm	\$/Therm	\$/Therm	\$/Therm
1	<u>Purchased Gas Commodity Cost</u>					
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377				
3	Projected tariff sales for the twelve billing periods of					
4	October, 2011 through September, 2012	327,541,725				
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.47714	(0.02122)	0.45592	(0.06652)	0.38940
6	Off System Sales and Capacity Release Credit	(0.01465)	0.00000	(0.01465)	0.00000	(0.01465)
7	PGCC (Line 5 + Line 6)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475
8	<u>Commodity (Over)/Under Collection</u>					
9	Commodity E-Factor					
10	(Exhibit No. 1-E)	(21,836,300)	364,593	(21,471,707)	0.00000	(21,471,707)
11	Projected sales for the twelve billing periods of					
12	October, 2011 through September, 2012	359,039,603		359,039,603		359,039,603
13	Commodity E-Factor (Line 10 / Line 12)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)
14	<u>Purchased Gas Demand Cost</u>					
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194				
16	Less: Purchased Gas Demand recovered under Rate SS					
17	(Exhibit 1-A, Schedule 2, Sheet 2)	539,858				
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,					
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0				
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336				
21	Projected sales for the twelve billing periods of					
22	October, 2011 through September, 2012 1 /	449,021,714				
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.14218	(0.00528)	0.13690	0.01160	0.14850
24	Off System Sales and Capacity Release Credit	(0.00713)	0.00000	(0.00713)	0.00000	(0.00713)
25	PGDC Rate	0.13505	(0.00528)	0.12977	0.01160	0.14137
26	<u>Demand (Over)/Under Collection</u>					
27	Demand E-Factor					
28	(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)	0.00000	(10,863,254)
29	Projected sales for the twelve billing periods of					
30	October, 2011 through September, 2012 1 /	449,021,714		449,021,714		449,021,714
31	Demand E-Factor (Line 28 / Line 30)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)
32	<u>Total Purchased Gas Cost</u>					
33	PGCC Rate (Line 7)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475
34	PGDC Rate (Line 25)	0.13505	(0.00528)	0.12977	0.01160	0.14137
35	PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612
36	Currently effective PGC	0.46261		0.59754		0.57104
37	Increase (Decrease) in PGC	0.13493		(0.02650)		(0.05492)
38	<u>Net (Over) Under Collection</u>					
39	Commodity E-Factor (Line 13)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)
40	Demand E-Factor (Line 31)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)
41	E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)
42	Currently effective E-Factor	0.06311		(0.08425)		(0.08400)
43	Increase (Decrease) in E-Factor	(0.14736)		0.00025		-
44	PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612
45	E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)
46	Total Rate	0.51329	(0.02625)	0.48704	(0.05492)	0.43212
47	Currently effective Rate	0.52572		0.51329		0.48704
48	Increase (Decrease) in Rate	(0.01243)		(0.02625)		(0.05492)

1 / Includes 121,480,000 Therm Transportation Quantities for the Company's Choice Program

Exhibit I-A
Schedule 1
Sheet 2 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE APRIL 1, 2012

	Projected Over/(Under) Collection (1) \$	Actual Over/(Under) Collection (2) \$	Difference (3) \$	Projected Sales (4) (Quantity) 2_ /	Change In Rate (5=3/4) (\$/Qty.)
<u>C-FACTOR</u>					
<u>Commodity Cost of Gas</u>					
1 October, 2011	(2,717,475)	(5,734,961) 1_ /	3,017,486		
2 November, 2011	<u>(7,408,965)</u>	<u>(3,462,580)</u>	<u>(3,946,385)</u>		
3 <i>Change in PGCC -- January 1</i>	(10,126,440)	(9,197,541)	(928,899)	30,435,024	(0.0305) per Mcf (0.00283) per therm
4					
5 December, 2011	(8,817,113)	(4,338,968)	(4,478,145)		
6 January, 2012	(3,635,933)	(5,882,322)	2,246,389		
7 February, 2012	<u>690,904</u>	<u>4,056,910</u>	<u>(3,366,006)</u>		
8 <i>Change in PGCC -- April 1</i>	(11,762,143)	(6,164,380)	(5,597,763)	327,541,725	(0.01709) per therm
9 March, 2012	0	0	0		
10 April, 2012	0	0	0		
11 May, 2012	<u>0</u>	<u>0</u>	<u>0</u>		
12 <i>Change in PGCC -- July 1</i>	0	0	0	327,541,725	0.00000
<u>Demand Cost of Gas</u>					
13 October, 2011	(4,026,072)	(3,760,726)	(265,346)		
14 November, 2011	<u>(1,438,898)</u>	<u>(1,058,372)</u>	<u>(380,526)</u>		
15 <i>Change in PGDC -- January 1</i>	(5,464,970)	(4,819,098)	(645,872)	41,722,887	(0.0155) per Mcf (0.00144) per therm
16					
17 December, 2011	2,221,922	1,219,283	1,002,639		
18 January, 2012	5,887,087	4,175,388	1,711,699		
19 February, 2012	<u>5,732,857</u>	<u>3,559,750</u>	<u>2,173,107</u>		
20 <i>Change in PGDC -- April 1</i>	13,841,867	8,954,421	4,887,446	449,021,714	0.01088 per therm
21 March, 2012	0	0	0		
22 April, 2012	0	0	0		
23 May, 2012	<u>0</u>	<u>0</u>	<u>0</u>		
24 <i>Change in PGDC -- July 1</i>	0	0	0	449,021,714	0.00000
<u>E-FACTOR</u>					
25 Commodity E Factor	21,836,300	21,471,707	364,593	359,039,603	0.00102
26 Demand E Factor	10,522,361	10,863,254	(340,893)	449,021,714	(0.00077)
27 <i>Change in PGCC (line 4 + line 8 + line 12 + line 25)</i>					(0.01890) per therm
28 <i>Change in PGDC (line 16 + line 20 + line 24 + line 26)</i>					0.00867 per therm

1_ / The October actual under collection was decreased to eliminate the passback of SAA amounts recorded in October for September gas sold. This adjustment ensures the appropriate reconciliation of the SAA Refund.

2_ / Quantities are stated in both Mcfs and Therms for the January 1, 2012 PGC Filing, and in Therms for the April 1 and July 1 Filings.

Exhibit 1-A
Schedule 1
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE APRIL 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2011	29,045,342	29,045,342	(0)				
2 January, 2012	33,444,138	32,606,564	(837,574)				
3 February	27,963,475	27,879,473	(84,002)				
4 March	20,834,556	20,394,492	(440,064)	20,394,492	0		
5 April	9,482,050	7,501,824	(1,980,226)	5,814,674	(1,687,150)		
6 May	3,649,644	3,048,283	(601,361)	2,420,177	(628,106)		
7 June	1,425,503	1,305,416	(120,087)	1,000,701	(304,715)		
8 July	1,400,014	1,221,617	(178,397)	891,510	(330,107)		
9 August	1,161,418	1,061,299	(100,119)	736,436	(324,863)		
10 September	2,082,132	1,783,878	(298,254)	1,359,522	(424,356)		
11 Total	130,488,272	125,848,187	(4,640,085)	32,617,512	(3,699,297)		
12 Projected Sales - Therms					74,842,621		
13 Change in PGCC Rate per Therm					(0.04943)		

Exhibit 1-A
Schedule 1
Sheet 4 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE April 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1 December, 2011	6,103,748	6,103,748	0				
2 January, 2012	6,103,748	5,955,510	(148,238)				
3 February	6,103,748	5,955,510	(148,238)				
4 March	6,103,748	5,955,510	(148,238)	5,955,510	0		
5 April	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
6 May	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
7 June	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
8 July	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
9 August	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
10 September	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
11 Total	52,327,916	50,993,924	(1,333,992)	33,053,772	74,616		
12 Projected Sales - Therms					103,774,290		
13 Change in PGDC Rate per Therm					0.00072		

Exhibit 1-A
Schedule 1
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.		Commodity			Demand		
		Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection	Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)
		\$	\$	\$	\$	\$	\$
	Actuals through February 2012						
1	October, 2011	2,274,295	10,581,170	(8,306,875)	1,826,883	5,587,609	(3,760,726)
2	November	11,712,684	15,175,264	(3,462,580)	4,509,237	5,567,609	(1,058,372)
3	December	17,707,255	22,046,223	(4,338,968)	6,834,926	5,615,643	1,219,283
4	January, 2012	25,136,974	31,019,297	(5,882,323)	9,787,874	5,612,485	4,175,389
5	February	23,403,611	19,346,701	4,056,910	9,172,284	5,612,534	3,559,750
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	<u>80,234,819</u>	<u>98,168,655</u>	<u>(17,933,836)</u>	<u>32,131,204</u>	<u>27,995,880</u>	<u>4,135,324</u>

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Detail (1)	Total (2) \$
1	Total estimated demand charges for the period		
2	October, 2011 through September, 2012	63,119,818	
3	Estimated Demand Quantity (Therms) 1_ /	81,130,440	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.77800</u> per Therm	
5	Daily purchased gas demand (Therms)	680,331 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.77800</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$529,297</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective January 1, 2012)		<u>\$528,675</u>
11	Difference		\$622
12	Projected Sales for the Period October 2011 through September 2012		449,021,714
13	Rate Differential		<u>\$0.00000</u>

1_ / Monthly Demand Billing Determinants x 12

81,130,440 Therms

Exhibit 1-A
Schedule 2
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Sales Subject To PGCC (1) Quantity 2_ /	PGCC Rate 1_ / (2) \$/Quantity	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Quantity 2_ /	PGDC Rate 1_ / (5) \$/Quantity	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	Oct. - 2011 - Mcf	896,854	5.1350	4,605,345	1,259,427	1.5301	1,927,049	6,532,394
2	Therms	9,651,944			13,553,953			
3	November - Mcf	2,154,687	5.1350	11,064,318	2,986,263	1.5301	4,569,281	15,633,599
4	Therms	23,188,743			32,138,167			
5	December - Mcf	3,939,285	5.1350	20,228,228	5,411,856	1.5301	8,280,681	28,508,909
6	Therms	42,394,588			58,242,391			
7	Jan - 2012 - Mcf	5,770,122	5.0208	28,970,629	7,856,884	1.5017	11,798,557	40,769,186
8	Therms	62,098,050			84,555,786			
9	February	62,665,331	0.45592	28,570,378	85,057,170	0.13690	11,644,327	40,214,705
10	March	52,700,449	0.45592	24,027,189	71,699,958	0.13690	9,815,724	33,842,913
11	April	34,862,185	0.42266	14,734,892	47,764,081	0.14270	6,815,911	21,550,803
12	May	15,555,119	0.38940	6,057,200	21,501,685	0.14850	3,192,979	9,250,179
13	June	8,493,854	0.38940	3,307,526	11,856,727	0.14850	1,760,712	5,068,238
14	July	5,639,443	0.38940	2,196,012	7,895,847	0.14850	1,172,526	3,368,538
15	August	4,793,898	0.38940	1,866,755	7,013,612	0.14850	1,041,514	2,908,269
16	September	5,498,122	0.38940	2,140,981	7,742,339	0.14850	1,149,730	3,290,711
17	Total Therms	327,541,726		147,769,453	449,021,714		63,168,991	210,938,444

1_ / Excludes refunds and experienced over/undercollections

2_ / Quantities are stated in both Mcfs and Therms for the months of October 2011 through January 2012, and in Therms for the months of February through September 2012.

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Daily Purchased Gas Demand Quantity	Daily Gas Demand Rate	Daily Purchased Gas Demand Revenue
		Quantity 1_ /	\$/Quantity	(3=1x2) \$
1	October - 2011 - Mcf	5,268	8.54	44,989
2	Therms	56,694		
3	November - Mcf	5,268	8.54	44,989
4	Therms	56,694		
5	December - Mcf	5,268	8.54	44,989
6	Therms	56,694		
7	January - 2012 - Mcf	5,268	8.36	44,040
8	Therms	56,694		
9	February	56,694	0.77681	44,040
10	March	56,694	0.77681	44,040
11	April	56,694	0.77800	44,108
12	May	56,694	0.77800	44,108
13	June	56,694	0.77800	44,108
14	July	56,694	0.77800	44,108
15	August	56,694	0.77800	44,108
16	September	<u>56,694</u>	0.77800	<u>44,108</u>
17	Total Therms	680,331		531,736

1_ / Quantities are stated in both Mcfs and Therms for the months of October 2011 through January 2012, and in Therms for the months of February through September 2012.

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Lg. Quantity GDS Deliveries (1)	Rate (2)	Revenue (3=1x2) \$	Sm. Quantity GDS Deliveries (4)	Rate (5)	Revenue (6=4x5) \$	Total Trans. Revenue (7=3+6) \$
1	October 2011	0	0.0242	0	0	0.0748	0	0
2	November	0	0.0242	0	0	0.0748	0	0
3	December	0	0.0242	0	0	0.0748	0	0
4	January 2012	0	0.0242	0	0	0.0748	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	0	0.00226	0	0	0.00697	0	0
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2011 1307(f) PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Commodity Recoveries PGCC Revenue (1) \$	Total Commodity Cost of Gas 1 / (2) \$	Commodity Over/ Undercollection (3=1-2) \$	Demand Recoveries PGDC Revenue (4) \$	Total Demand Cost of Gas 1 / (5) \$	Demand Over/ Undercollection (6=4-5) \$	Total Over/ Undercollection (7=3+6) \$
1	October 2011	4,605,345	7,322,821	(2,717,476)	1,972,038	5,998,110	(4,026,072)	(6,743,548)
2	November	11,064,318	18,473,284	(7,408,966)	4,614,270	6,053,168	(1,438,898)	(8,847,864)
3	December	20,228,228	29,045,341	(8,817,113)	8,325,670	6,103,748	2,221,922	(6,595,192)
4	January 2012	28,970,629	32,606,562	(3,635,933)	11,842,597	5,955,510	5,887,087	2,251,154
5	February	28,570,378	27,879,474	690,904	11,688,367	5,955,510	5,732,857	6,423,761
6	March	24,027,189	20,394,491	3,632,698	9,859,764	5,955,510	3,904,254	7,536,953
7	April	14,734,892	5,814,674	8,920,218	6,860,019	4,516,377	2,343,642	11,263,860
8	May	6,057,200	2,420,177	3,637,023	3,237,087	4,516,377	(1,279,290)	2,357,734
9	June	3,307,526	1,000,701	2,306,825	1,804,820	4,516,377	(2,711,557)	(404,732)
10	July	2,196,012	891,510	1,304,502	1,216,634	4,516,377	(3,299,743)	(1,995,241)
11	August	1,866,755	736,436	1,130,319	1,085,622	4,516,377	(3,430,755)	(2,300,436)
12	September	2,140,981	1,359,522	781,459	1,193,838	4,516,377	(3,322,539)	(2,541,080)
13	Total	147,769,453	147,944,993	(175,541)	63,700,727	63,119,818	580,909	405,369

1_/ Refer to Exhibit 1-B, Schedule No. 1.

Exhibit 1-A
Schedule 3
Sheet 1 of 2

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2012

\$64,379,194	1. Projected Demand Costs Oct. 2011 through Sept. 2012 (Oct. 1, 2011 Filing, Exhibit 1-B, Sch. 1)
(529,297)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(10,863,254)	1c. Experienced Demand Net Overcollection (Exhibit No. 1-E)
<u>\$52,986,643</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$129.12 per Dth	3. Unit FT Demand Charge Per Mcf of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
44,902 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2011 through September, 2012
45,818 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2012, including Unaccounted For @ 2.0%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>2.00%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0204 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.1801 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0144) per Dth	9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2012 Filing, Sch. 1, Sheet 2)
(\$0.0387) per Dth	9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2012 Filing, Sch. 1, Sheet 4)
\$0.1088 per Dth	9c. Quarterly Purchased Gas Demand Adjustment (April 1, 2012 Filing, Sch. 1, Sheet 2)
<u>\$0.0072</u> per Dth	9d. Quarterly Purchased Gas Demand Adjustment (April 1, 2012 Filing, Sch. 1, Sheet 4)
\$1.2430	10. Net Unit Demand Charge (8) + (9)
(\$0.0713) per Dth	11. OSS and Capacity Release Credit
0.0028 Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3615 per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$0.8186 per Dth	14. Annual Demand Charge for other capacity that CPA retains (8) - (13)
0.4845 Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0074	16a. Injection Charge @ \$0.0153/Dth
\$0.0034	16b. FSS Shrinkage @ 0.23 percent for gas at \$3.0888/Dth
\$0.0074	16c. Withdrawal Charge @ \$0.0153/Dth
\$0.0153	16d. SST Commodity Charge @ \$0.0315/Dth
<u>\$0.0294</u>	16e. SST retention @ 1.963% for gas at \$3.0888/Dth
<u>\$0.0629</u> per Dth	16f. Total Annual Variable Storage Costs
\$0.3615 per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0629) per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.2986</u> per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.02986</u> per Therm	17c. Net Credit: (17a) + (17b)
	17d. Per Therm: (17c)/10
<u>\$0.8731</u> per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.08731</u> per Therm	19. Per Therm: (18)/10

Exhibit 1-A
Schedule 3
Sheet 2 of 2

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	CGT FTS-1 Capacity	Total: TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	137,588	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$10,030,986	\$2,404,164	
4a. Monthly Billing Determinants	137,588	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.91	\$55.10	
4c. Monthly Demand Charge (4b / number of months)	\$6.076	\$4.592	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.020 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) \$/Dth	\$72.91	\$56.21	<u>\$129.12</u>

Notes:

1/ Projected demand costs for the period 12 months ended September, 2012.

2/ $1.020 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.01963)$

Input Data

Retention Factor on TCO FTS 1.963%

Exhibit No. 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2011 Through September 2012

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	MCF	1,584,278	3,412,934	5,645,791	6,818,436	5,956,097	4,611,596	2,075,822	761,940	272,254	256,457	217,431	418,138	32,071,173
3	DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	276,000	234,000	450,000	34,515,000
4	Total Demand Costs	5,998,110	6,053,168	6,103,748	5,955,510	5,955,510	5,955,510	4,516,377	4,516,377	4,516,377	4,516,377	4,516,377	4,516,377	63,119,818
5	Total Commodity Costs	7,322,821	18,473,284	29,045,341	32,606,562	27,879,474	20,394,491	5,814,674	2,420,177	1,000,701	891,510	736,436	1,359,522	147,944,993
6	Total Estimated Gas Costs													
7	(Line 7 = Line 4 + Line 5)	13,320,931	24,526,452	35,149,089	38,562,072	33,834,984	26,350,001	10,331,051	6,936,554	5,517,078	5,407,887	5,252,813	5,875,899	211,064,811

Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs

Demand Costs

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Exhibit No. 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Tenn	177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	1,832,674	1,960,494	1,963,860	2,108,255	2,150,622	2,109,482	45,940,130
2	Spot	9,689,011	1,101,726	0	0	0	1,254,136	8,564,153	7,585,235	6,210,251	6,268,789	6,275,470	6,941,908	53,890,679
3	Local & Appalachian	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	61,072	62,260	59,913	817,438
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,385,720)	10,973,293	10,436,549	19,712,549	22,378,695	16,750,739	(4,634,233)	(7,182,180)	(7,229,543)	(7,546,606)	(7,751,916)	(7,751,781)	34,769,846
6	Financial Hedges	758,100	3,428,730	3,485,610	3,699,600	1,154,860	0	0	0	0	0	0	0	12,526,900
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	<u>7,322,821</u>	<u>18,473,284</u>	<u>29,045,341</u>	<u>32,606,562</u>	<u>27,879,474</u>	<u>20,394,491</u>	<u>5,814,674</u>	<u>2,420,177</u>	<u>1,000,701</u>	<u>891,510</u>	<u>736,436</u>	<u>1,359,522</u>	<u>147,944,993</u>

Exhibit No. 1-B
Schedule 1
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs

Commodity Quantities

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>Term</u>													
1	Total-MCF	41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	681,100	681,100	662,516	12,679,800
2	Total-DTH	45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	13,646,000
	<u>Spot</u>													
3	Total-MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,358,297
4	Total-DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,681,000
	<u>Local & Appalachian</u>													
5	Total-MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
6	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
	<u>Propane</u>													
7	Total-MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Storage</u>													
9	Total-MCF	(890,169)	2,455,863	2,362,944	4,078,238	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,511,615)	(2,512,544)	(2,489,314)	1,793,346
10	Total-DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,703,000)	(2,704,000)	(2,679,000)	1,930,000
	<u>Total - All Sources</u>													
11	Total-MCF	1,584,278	3,412,934	5,645,791	6,818,436	5,996,097	4,611,596	2,075,822	761,940	272,254	256,457	217,431	418,138	32,071,173
12	Total-DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	276,000	234,000	450,000	34,515,000

Exhibit I-B
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Exhibit 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No	Description	2011			2012									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
<u>FTI-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
3	Demand Cost	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	344,112
<u>FTI-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
6	Demand Cost	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	1,312,236
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	15.3873	15.3873	15.3873	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	
9	Demand Cost	36,037	36,037	36,037	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	432,741
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	13.3419	13.3419	13.3419	13.3477	13.3477	13.3477	13.4927	13.4927	13.4927	13.4927	13.4927	13.4927	
12	Demand Cost	66,710	66,710	66,710	66,739	66,739	66,739	67,464	67,464	67,464	67,464	67,464	67,464	805,131
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	15.3940	15.3940	15.3940	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	
15	Demand Cost	2,432	2,432	2,432	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	29,202
<u>FTI-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	5.0580	5.0580	5.0580	5.0580	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	50,580	50,580	50,580	50,580	0	0	0	0	0	0	202,320
19	Total TETCO Demand Cost	243,208	243,208	293,788	293,852	293,852	293,852	243,997	243,997	243,997	243,997	243,997	243,997	3,125,742

Note: Texas Eastern Transmission Corporation's tariff includes demand charges for production areas to access areas and also demand charges for access areas to market areas.

Exhibit I-B
Schedule 4
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Dominion Transmission

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

[illegible]

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Exhibit 1-B
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[illegible]

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Exhibit No. 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>TERM</u>													
1	<u>COLUMBIA GULF - TCO</u>													
2	Quantity - MCF	0	0	252,741	426,501	0	0	0	0	0	0	0	0	679,242
3	Quantity - DTH	0	0	272,000	459,000	0	0	0	0	0	0	0	0	731,000
4	Rate-\$/DTH	0.0000	0.0000	4.1951	3.0920	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
5	Cost-\$	0	0	1,141,067	1,419,228	0	0	0	0	0	0	0	0	2,560,295
6	<u>COLUMBIA TRANSMISSION</u>													
7	Quantity - MCF	0	0	1,296,227	579,818	0	0	0	0	0	0	0	0	1,876,045
8	Quantity - DTH	0	0	1,395,000	624,000	0	0	0	0	0	0	0	0	2,019,000
9	Rate-\$/DTH	0.0000	0.0000	4.2883	3.2670	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
10	Cost-\$	0	0	5,982,179	2,038,608	0	0	0	0	0	0	0	0	8,020,787
11	<u>TEXAS EASTERN</u>													
12	Quantity - MCF	41,814	667,162	682,959	682,959	639,286	680,171	665,304	684,817	659,729	681,100	681,100	662,516	7,428,917
13	Quantity - DTH	45,000	718,000	735,000	735,000	688,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	7,995,000
14	Rate-\$/DTH	3.9415	4.0216	4.3242	3.0870	3.1340	3.1640	2.5596	2.6601	2.7660	2.8762	2.9340	2.9586	
15	Cost-\$	177,368	2,887,509	3,178,287	2,268,945	2,156,192	2,316,048	1,832,674	1,960,494	1,963,860	2,108,255	2,150,622	2,109,482	25,109,736
16	<u>TENNESSEE GAS PIPELINE</u>													
17	Quantity - MCF	0	0	1,030,478	1,030,478	634,640	0	0	0	0	0	0	0	2,695,596
18	Quantity - DTH	0	0	1,109,000	1,109,000	683,000	0	0	0	0	0	0	0	2,901,000
19	Rate-\$/DTH	0.0000	0.0000	4.2652	3.0620	3.1090	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
20	Cost-\$	0	0	4,730,107	3,395,758	2,123,447	0	0	0	0	0	0	0	10,249,312
21	<u>NATIONAL</u>													
22	Quantity - MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
25	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total - MCF	41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	681,100	681,100	662,516	12,679,800
27	Total - DTH	45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	733,000	733,000	713,000	13,646,000
28	Total Term Commodity													
29	Cost-\$	177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	1,832,674	1,960,494	1,963,860	2,108,255	2,150,622	2,109,482	45,940,130

Exhibit No. 1-B
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Sheet 1 of 1

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - MCF	2,203,122	270,396	0	0	0	361,457	3,068,203	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,052,592
2	Quantity - DTH	2,371,000	291,000	0	0	0	389,000	3,302,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,352,000
3	Rate-\$/DTH	3.7210	3.7860	0.0000	0.0000	0.0000	3.2240	2.5119	2.6093	2.7119	2.8187	2.8747	2.8985	
4	Cost-\$	8,822,491	1,101,726	0	0	0	1,254,136	8,294,294	7,585,235	6,210,251	6,268,789	6,275,470	6,941,908	52,754,300
	<u>Swing</u>													
5	Quantity - MCF	209,069	0	0	0	0	0	96,636	0	0	0	0	0	305,705
6	Quantity - DTH	225,000	0	0	0	0	0	104,000	0	0	0	0	0	329,000
7	Rate-\$/DTH	3.8512	0.0000	0.0000	0.0000	0.0000	0.0000	2.5948	0.0000	0.0000	0.0000	0.0000	0.0000	
8	Cost-\$	866,520	0	0	0	0	0	269,859	0	0	0	0	0	1,136,379
9	Total - MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	2,066,530	2,028,433	2,225,423	17,358,297
10	Total - DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	2,224,000	2,183,000	2,395,000	18,681,000
11	Total Spot													
12	Commodity Cost - \$	9,689,011	1,101,726	0	0	0	1,254,136	8,564,153	7,585,235	6,210,251	6,268,789	6,275,470	6,941,908	53,890,679
	<u>Local Direct</u>													
13	Quantity - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
14	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
15	Rate-\$/DTH	3.8210	3.9060	4.1610	3.2670	3.3140	3.3440	2.4800	2.5740	2.6730	2.7760	2.8300	2.8530	
16	Cost-\$	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	61,072	62,260	59,913	817,438
17	Total - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,730
18	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
19	Total Local													
20	Commodity Cost - \$	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	61,072	62,260	59,913	817,438

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Propane Purchases

Exhibit No 1-B
Schedule 10
Sheet 1 of 1

[illegible]

Exhibit No. 1-B
Schedule 11
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
DOMINION TRANSMISSION - GSS														
2	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(886,450)
3	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(954,000)
4	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.8325	2.8892	2.9119	
5	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	787,028
6	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	847,000
7	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3798	3.3111	3.2637	
8	Cost-\$	(482,017)	194,486	696,084	819,167	727,919	294,785	(237,077)	(246,214)	(256,084)	(266,255)	(271,585)	(273,719)	699,490
9	Inject/With. Rate \$/DTH	0.0242	0.0233	0.0233	0.0244	0.0244	0.0244	0.0283	0.0283	0.0283	0.0283	0.0283	0.0283	
10	Cost - \$	3.122	1.282	4.171	9.638	9.296	2.391	2.660	2.660	2.660	2.660	2.660	2.660	45.860
EQUITRANS - SS														
11	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(1,367,777)
12	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(1,472,000)
13	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.8325	2.8892	2.9119	
14	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	1,393,794
15	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	1,500,000
16	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3798	3.3111	3.2637	
17	Cost-\$	(702,477)	412,351	2,061,747	2,116,197	1,690,169	0	(539,729)	(560,530)	(583,000)	(606,155)	(618,289)	(623,147)	2,047,137
18	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
TCO - FSS														
20	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(3,032,894)	(3,032,894)	(2,908,381)	(17,757,854)
21	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,130,000)	(19,111,000)
22	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.8325	2.8892	2.9119	
23	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	18,778,108
24	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,382,000	4,320,000	0	0	0	0	0	0	20,209,000
25	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3798	3.3111	3.2637	
26	Cost-\$	(3,314,339)	11,642,319	11,697,870	20,459,381	22,741,225	17,927,199	(4,877,741)	(8,549,395)	(8,892,115)	(9,245,280)	(9,430,349)	(9,114,247)	31,044,528
27	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
28	Cost - \$	13,571	43,498	43,498	73,960	82,345	67,488	29,590	49,939	49,939	49,939	49,939	47,889	601,595
29	Quantity - MCF	(1,118,751)	2,759,710	3,257,759	5,107,786	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(3,319,086)	(3,319,086)	(3,194,573)	946,849
30	Quantity - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,438,000)	1,019,000
31	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,313	18,221,984	(5,654,547)	(9,356,139)	(9,731,199)	(10,117,690)	(10,320,223)	(10,011,113)	33,791,155
32	Total Inject/With. Cost	16,693	44,780	47,669	83,598	91,641	69,879	32,250	52,599	52,599	52,599	52,599	50,549	647,455

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>TCO - SST</u>													
1	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(3,032,894)	(3,032,894)	(2,908,381)	
2	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,130,000)	
3	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	
4	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,382,000	4,320,000	0	0	0	0	0	0	
5	Trans Chrg \$/Dth	0.0324	0.0322	0.0322	0.0321	0.0321	0.0321	0.0315	0.0315	0.0315	0.0315	0.0315	0.0315	
6	Cost-\$	28,739	91,545	91,545	155,171	172,762	141,593	60,921	102,816	102,816	102,816	102,816	98,595	1,252,135
	<u>DOMINION TRANSMISSION - GSS</u>													
7	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	(87,344)	
8	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	
9	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	
10	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	
11	Rate-\$/DTH	0.0324	0.0271	0.0271	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	
12	Cost-\$	4,180	1,490	4,851	9,954	9,601	2,469	2,369	2,369	2,369	2,369	2,369	2,369	46,759
	<u>EQUITRANS - SS</u>													
13	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	(198,848)	
14	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	(214,000)	
15	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	
16	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	
17	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Storage - MCF	(1,118,751)	2,759,710	3,257,759	5,107,786	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(3,319,086)	(3,319,086)	(3,194,573)	946,849
20	Total Storage - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,572,000)	(3,438,000)	1,019,000
21	Total EUB - MCF	228,582	(303,847)	(894,815)	(1,029,548)	(800,037)	(441,368)	309,422	674,596	784,241	807,471	806,542	705,259	846,497
22	Total EUB - DTH	246,000	(327,000)	(963,000)	(1,108,000)	(861,000)	(475,000)	333,000	726,000	844,000	869,000	868,000	759,000	911,000
23	Total MCF	(890,169)	2,455,863	2,362,944	4,078,238	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,511,615)	(2,512,544)	(2,489,314)	1,793,346
24	Total DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,703,000)	(2,704,000)	(2,679,000)	1,930,000
25	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,313	18,221,984	(5,654,547)	(9,356,139)	(9,731,199)	(10,117,690)	(10,320,223)	(10,011,113)	33,791,155
26	Total Choice Bank Cost	1,063,501	(1,413,678)	(4,163,217)	(3,930,919)	(3,054,622)	(1,685,186)	924,774	2,016,175	2,343,872	2,413,300	2,410,523	2,107,819	(967,658)
27	Total Inject/With Cost	16,693	44,780	47,669	83,598	91,641	69,879	32,250	52,599	52,599	52,599	52,599	50,549	647,455
28	Total Transp Charge	32,919	93,035	96,396	165,125	182,363	144,062	63,290	105,185	105,185	105,185	105,185	100,964	1,298,894
29	Total Storage Cost	(3,385,720)	10,973,293	10,436,549	19,712,549	22,378,695	16,750,739	(4,634,233)	(7,182,180)	(7,229,543)	(7,546,606)	(7,751,916)	(7,751,781)	34,769,846

Exhibit 1-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Schedule 4, Sh. 2a, 2b, 2c	Schedule 4, Sh. 3a, 3b, 3c							
	<i>Actuals through February 2012</i>									
1	October, 2011	2,242,839	31,457	2,274,295	10,581,170	(8,306,875)	18 / 12	8.00%	(996,825)	(9,303,700)
2	November	11,648,720	63,964	11,712,684	15,175,264	(3,462,580)	17 / 12	8.00%	(392,426)	(3,855,006)
3	December	17,652,885	54,370	17,707,255	22,046,223	(4,338,968)	16 / 12	8.00%	(462,823)	(4,801,791)
4	January, 2012	25,065,237	71,738	25,136,974	31,019,297	(5,882,322)	15 / 12	8.00%	(588,232)	(6,470,554)
5	February	23,359,013	44,598	23,403,611	19,346,701	4,056,910	14 / 12	8.00%	378,645	4,435,555
6	March	0	0	0	0	0	13 / 12	8.00%	0	0
7	April	0	0	0	0	0	12 / 12	8.00%	0	0
8	May	0	0	0	0	0	11 / 12	8.00%	0	0
9	June	0	0	0	0	0	10 / 12	8.00%	0	0
10	July	0	0	0	0	0	9 / 12	8.00%	0	0
11	August	0	0	0	0	0	8 / 12	8.00%	0	0
12	September	0	0	0	0	0	7 / 12	8.00%	0	0
13	TOTAL	<u>79,968,693</u>	<u>266,127</u>	<u>80,234,820</u>	<u>98,168,656</u>	<u>(17,933,836)</u>			<u>(2,061,661)</u>	<u>(19,995,497)</u>

Exhibit I-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Sh. 4a, 4b, 4c	Sch. 4, Sheet 6a, 6b	Sch. 4, Sheet 5	Sch. 4, Sh. 6a, 6b							
	<i>Actuals through February, 2012</i>											
1	October, 2011	1,783,469	565	42,407	440	1,826,883	5,587,609	(3,760,727)	18 / 12	8.00%	(451,287)	(4,212,014)
2	November	4,462,166	1,163	44,989	919	4,509,237	5,567,609	(1,058,372)	17 / 12	8.00%	(119,949)	(1,178,321)
3	December	6,787,605	1,008	44,989	1,324	6,834,926	5,615,643	1,219,283	16 / 12	8.00%	130,057	1,349,340
4	January, 2012	9,739,078	1,483	45,373	1,939	9,787,874	5,612,485	4,175,388	15 / 12	8.00%	417,539	4,592,927
5	February	9,124,794	1,332	45,151	1,007	9,172,284	5,612,534	3,559,750	14 / 12	8.00%	332,243	3,891,993
6	March	0	0	0	0	0	0	0	13 / 12	8.00%	0	0
7	April	0	0	0	0	0	0	0	12 / 12	8.00%	0	0
8	May	0	0	0	0	0	0	0	11 / 12	8.00%	0	0
9	June	0	0	0	0	0	0	0	10 / 12	8.00%	0	0
10	July	0	0	0	0	0	0	0	9 / 12	8.00%	0	0
11	August	0	0	0	0	0	0	0	8 / 12	8.00%	0	0
12	September	0	0	0	0	0	0	0	7 / 12	8.00%	0	0
13	TOTAL	<u>31,897,112</u>	<u>5,552</u>	<u>222,909</u>	<u>5,630</u>	<u>32,131,203</u>	<u>27,995,880</u>	<u>4,135,323</u>			<u>308,603</u>	<u>4,443,926</u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) MCF	COMMODITY COST OF GAS (2) \$/MCF	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2011 Est. Old	466,852	5.3338	2,490,094
2	October, 2011 Est. New	457,607	5.1350	2,349,813
3	October - Interruptible Less NSS Est.	0	-	0
4	Oct. - Storage Accounting Adj. - Est. Old	504,688	(5.2416)	(2,645,375)
5	September, 2011 Est.	(578,589)	5.3338	(3,086,076)
6	September, 2011 Act.	580,480	5.3338	3,096,165
7	September - Interruptible Less NSS Est.	0	-	0
8	September - Interruptible Less NSS Act.	7,140	4.6307	33,063
9	September - Storage Accounting Adj. - Est.	(637,545)	(5.2416)	3,341,755
10	September - Storage Accounting Adj. - Act.	658,535	(5.2416)	(3,451,777)
11	September Act. Prior Period Adjustments	0	0.0000	(68,308)
12	October PPS to GCR	0	0.0000	183,483
13	Total (Quantity Excludes Stor. Acctg. Adj.)	933,491		2,242,839
14	November, 2011 Est. New	2,246,141	5.1350	11,533,932
15	November - Interruptible Less NSS Est.	0	-	0
16	Nov. - Storage Accounting Adj. - Est.	(23,244)	(5.2416)	121,836
17	October, 2011 Est. Old	(466,852)	5.3338	(2,490,094)
18	October, 2011 Est. New	(457,607)	5.1350	(2,349,813)
19	October, 2011 Act. Old	467,296	5.3338	2,492,464
20	October, 2011 Act. New	458,043	5.1350	2,352,049
21	October - Interruptible Less NSS Est.	0	4.1846	0
22	October - Interruptible Less NSS Act.	8,034	4.1948	33,701
23	October - Storage Accounting Adj. - Est.	(504,688)	(5.2416)	2,645,373
24	October - Storage Accounting Adj. - Act.	529,242	(5.2416)	(2,774,077)
25	October Act. Prior Period Adjustments	0	0.0000	83,349
26	Total (Quantity Excludes Stor. Acctg. Adj.)	2,255,054		11,648,720
27	December, 2011 Est.	3,419,485	5.1350	17,559,054
28	December - Interruptible Less NSS Est.	0	-	0
29	Dec. - Storage Accounting Adj. - Est.	(1,504)	(5.2416)	7,884
30	November, 2011 Est.	(2,246,141)	5.1350	(11,533,932)
31	November, 2011 Act.	2,252,923	5.1350	11,568,760
32	November - Interruptible Less NSS Est.	0	0.0000	0
33	November - Interruptible Less NSS Act.	10,471	4.0822	42,745
34	November - Storage Accounting Adj. - Est.	23,244	(5.2416)	(121,836)
35	November - Storage Accounting Adj. - Act.	(23,030)	(5.2416)	120,711
36	November Act. Prior Period Adjustments	0	0.0000	9,499
37	Total (Quantity Excludes Stor. Acctg. Adj.)	3,436,738		17,652,885
38	January, 2012 Est. Old	2,510,881	5.1350	12,893,371
39	January, 2012 Est. New	2,500,857	4.9066	12,270,705
40	January - Interruptible Less NSS Est.	0	-	0
41	January - Storage Accounting Adj. - Est.	324	(5.2416)	(1,698)
42	December, 2011 Est.	(3,419,485)	5.1350	(17,559,054)
43	December, 2011 Act.	3,395,508	5.1350	17,435,933
44	December - Interruptible Less NSS Est.	0	0.0000	0
45	December - Interruptible Less NSS Act.	9,125	4.0555	37,006
46	December - Storage Accounting Adj. - Est.	1,504	(5.2416)	(7,883)
47	December - Storage Accounting Adj. - Act.	(1,504)	(5.2416)	7,884
48	December Act. Prior Period Adjustments	0	0.0000	(11,028)
49	Total (Quantity Excludes Stor. Acctg. Adj.)	4,996,886		25,065,237

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Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM 1_ /	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2012 Est.	55,077,602	0.42364	23,333,005
2	February - Storage Accounting Adj. - Est.	1,431	(0.48705)	(697)
3	January, 2012 Est. Old	(27,022,101)	0.47714	(12,893,374)
4	January, 2012 Est. New	(26,914,223)	0.45592	(12,270,705)
5	January, 2012 Act. Old	26,984,445	0.47714	12,875,407
6	January, 2012 Act. New	26,876,717	0.45592	12,253,605
7	January - Interruptible Less NSS Act.	148,397	0.40259	59,744
8	January - Storage Accounting Adj. - Est.	(3,487)	(0.48705)	1,698
9	January - Storage Accounting Adj. - Act.	3,487	(0.48705)	(1,698)
10	January Act. Prior Period Adjustments	0	-	2,028
11	Total (Quantity Excludes Stor. Acctg. Adj.)	55,150,838		23,359,013
12	March, 2012 Est.	0	-	0
13	March - Interruptible Less NSS Est.	0	-	0
14	February, 2012 Est.	0	-	0
15	February, 2012 Act.	0	-	0
16	February - Interruptible Less NSS Est.	0	-	0
17	February - Interruptible Less NSS Act.	0	-	0
18	February Act. Prior Period Adjustments	0	-	0
19	Total	0		0
20	April, 2012 Est. Old	0	-	0
21	April, 2012 Est. New	0	-	0
22	April - Interruptible Less NSS Est.	0	-	0
23	March, 2012 Est.	0	-	0
24	March, 2012 Act.	0	-	0
25	March - Interruptible Less NSS Est.	0	-	0
26	March - Interruptible Less NSS Act.	0	-	0
27	March Act. Prior Period Adjustments	0	-	0
28	Total	0		0
29	May, 2012 Estimate	0	-	0
30	May - Interruptible Less NSS Est.	0	-	0
31	April, 2012 Est. Old	0	-	0
32	April, 2012 Est. New	0	-	0
33	April, 2012 Act. Old	0	-	0
34	April, 2012 Act. New	0	-	0
35	April - Interruptible Less NSS Est.	0	-	0
36	April - Interruptible Less NSS Act.	0	-	0
37	April Act. Prior Period Adjustments	0	-	0
38	Total	0		0

1_ / Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit I-E
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Sheet 2c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2012 Estimate	0	-	0
2	June - Interruptible Less NSS Est.	0	-	0
3	May, 2012 Est.	0	-	0
4	May, 2012 Act.	0	-	0
5	May - Interruptible Less NSS Est.	0	-	0
6	May - Interruptible Less NSS Act.	0	-	0
7	May Act. Prior Period Adjustments	0	-	0
8	Total	0		0
9	July, 2012 Est. Old	0	-	0
10	July, 2012 Est. New	0	-	0
11	July - Interruptible Less NSS Est.	0	-	0
12	June, 2012 Est.	0	-	0
13	June, 2012 Act.	0	-	0
14	June - Interruptible Less NSS Est.	0	-	0
15	June - Interruptible Less NSS Act.	0	-	0
16	June Act. Prior Period Adjustments	0	-	0
17	Total	0		0
18	August, 2012 Estimate	0	-	0
19	August - Interruptible Less NSS Est.	0	-	0
20	July, 2012 Est. Old	0	-	0
21	July, 2012 Est. New	0	-	0
22	July, 2012 Act. Old	0	-	0
23	July, 2012 Act. New	0	-	0
24	July - Interruptible Less NSS Est.	0	-	0
25	July - Interruptible Less NSS Act.	0	-	0
26	July Act. Prior Period Adjustments	0	-	0
27	Total	0		0
28	September, 2012 Estimated	0	-	0
29	Sept. - Interruptible Less NSS Est.	0	-	0
30	August, 2012 Est.	0	-	0
31	August, 2012 Act.	0	-	0
32	August - Interruptible Less NSS Est.	0	-	0
33	August - Interruptible Less NSS Act.	0	-	0
34	August Act. Prior Period Adjustments	0	-	0
35	Total	0		0
36	TOTAL			79,968,693

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Sheet 3a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES (1) MCF	RATE (2) \$/MCF	NSS GAS COST RECOVERY (3=1*2) \$
1	October, 2011 Est.	10,428	4.2200	44,006
2	October, 2011 Est.	0	0.0000	0
3	October, 2011 Est.	0	0.0000	0
4	September, 2011 Act.	5,009	4.3757	21,918
5	September, 2011 Act.	0	0.0000	0
6	September, 2011 Act.	0	0.0000	0
7	September, 2011 Est.	(7,877)	4.3757	(34,467)
8	September, 2011 Est.	0	0.0000	0
9	September, 2011 Est.	0	0.0000	0
10		<u>7,560</u>		<u>31,457</u>
11	November, 2011 Est.	17,482	4.1262	72,134
12	November, 2011 Est.	0	0.0000	0
13	November, 2011 Est.	0	0.0000	0
14	October, 2011 Act.	8,492	4.2200	35,836
15	October, 2011 Act.	0	0.0000	0
16	October, 2011 Act.	0	0.0000	0
17	October, 2011 Est.	(10,428)	4.2200	(44,006)
18	October, 2011 Est.	0	0.0000	0
19	October, 2011 Est.	0	0.0000	0
20		<u>15,546</u>		<u>63,964</u>
21	December, 2011 Est.	21,114	4.0672	85,874
22	December, 2011 Est.	0	0.0000	0
23	December, 2011 Est.	0	0.0000	0
24	November, 2011 Act.	9,847	4.1262	40,631
25	November, 2011 Act.	0	0.0000	0
26	November, 2011 Act.	0	0.0000	0
27	November, 2011 Est.	(17,482)	4.1262	(72,134)
28	November, 2011 Est.	0	0.0000	0
29	November, 2011 Est.	0	0.0000	0
30		<u>13,479</u>		<u>54,370</u>
31	January, 2012 Est.	25,919	3.7240	96,522
32	January, 2012 Est.	0	0.0000	0
33	January, 2012 Est.	0	0.0000	0
34	December, 2011 Act.	15,020	4.0672	61,089
35	December, 2011 Act.	0	0.0000	0
36	December, 2011 Act.	0	0.0000	0
37	December, 2011 Est.	(21,114)	4.0672	(85,874)
38	December, 2011 Est.	0	0.0000	0
39	December, 2011 Est.	0	0.0000	0
40		<u>19,825</u>		<u>71,738</u>

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Sheet 3b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES	RATE	NSS GAS COST RECOVERY
		(1)	(2)	(3=1*2)
		THERM 1_/ \$	\$/THERM	\$
1	February, 2012 Est.	297,419	0.27297	81,186
2	February, 2012 Est.	0	0.00000	0
3	February, 2012 Est.	0	0.00000	0
4	January, 2012 Act.	173,204	0.34603	59,934
5	January, 2012 Act.	0	0.00000	0
6	January, 2012 Act.	0	0.00000	0
7	January, 2012 Est.	(278,940)	0.34603	(96,522)
8	January, 2012 Est.	0	0.00000	0
9	January, 2012 Est.	0	0.00000	0
10		(105,737)		44,598
11	March, 2012 Est.	0	0.00000	0
12	March, 2012 Est.	0	0.00000	0
13	March, 2012 Est.	0	0.00000	0
14	February, 2012 Act.	0	0.00000	0
15	February, 2012 Act.	0	0.00000	0
16	February, 2012 Act.	0	0.00000	0
17	February, 2012 Est.	0	0.00000	0
18	February, 2012 Est.	0	0.00000	0
19	February, 2012 Est.	0	0.00000	0
20		0		0
21	April, 2012 Est.	0	0.00000	0
22	April, 2012 Est.	0	0.00000	0
23	April, 2012 Est.	0	0.00000	0
24	March, 2012 Act.	0	0.00000	0
25	March, 2012 Act.	0	0.00000	0
26	March, 2012 Act.	0	0.00000	0
27	March, 2012 Est.	0	0.00000	0
28	March, 2012 Est.	0	0.00000	0
29	March, 2012 Est.	0	0.00000	0
30		0		0
31	May, 2012 Est.	0	0.00000	0
32	May, 2012 Est.	0	0.00000	0
33	May, 2012 Est.	0	0.00000	0
34	April, 2012 Act.	0	0.00000	0
35	April, 2012 Act.	0	0.00000	0
36	April, 2012 Act.	0	0.00000	0
37	April, 2012 Est.	0	0.00000	0
38	April, 2012 Est.	0	0.00000	0
39	April, 2012 Est.	0	0.00000	0
40		0		0

1_ / Quantities are stated in Mcfs for the months of October 2011 through January 2012,
and in Therms for the months of February 2012 through September 2012.

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES	RATE	NSS GAS COST RECOVERY
		(1) THERM	(2) \$/THERM	(3=1*2) \$
1	June, 2012 Est.	0	0.0000	0
2	June, 2012 Est.	0	0.0000	0
3	May, 2012 Act.	0	0.0000	0
4	May, 2012 Act.	0	0.0000	0
5	May, 2012 Act.	0	0.0000	0
6	May, 2012 Est.	0	0.0000	0
7	May, 2012 Est.	0	0.0000	0
8	May, 2012 Est.	0	0.0000	0
9		0		0
10	July, 2012 Est.	0	0.0000	0
11	July, 2012 Est.	0	0.0000	0
12	June, 2012 Act.	0	0.0000	0
13	June, 2012 Act.	0	0.0000	0
14	June, 2012 Act.	0	0.0000	0
15	June, 2012 Est.	0	0.0000	0
16	June, 2012 Est.	0	0.0000	0
17	June, 2012 Est.	0	0.0000	0
18		0		0
19	August, 2012 Est.	0	0.0000	0
20	August, 2012 Est.	0	0.0000	0
21	August, 2012 Est.	0	0.0000	0
22	July, 2012 Act.	0	0.0000	0
23	July, 2012 Act.	0	0.0000	0
24	July, 2012 Act.	0	0.0000	0
25	July, 2012 Est.	0	0.0000	0
26	July, 2012 Est.	0	0.0000	0
27	July, 2012 Est.	0	0.0000	0
28		0		0
29	Sept., 2012 Est.	0	0.0000	0
30	Sept., 2012 Est.	0	0.0000	0
31	August, 2012 Act.	0	0.0000	0
32	August, 2012 Act.	0	0.0000	0
33	August, 2012 Act.	0	0.0000	0
34	August, 2012 Est.	0	0.0000	0
35	August, 2012 Est.	0	0.0000	0
36	August, 2012 Est.	0	0.0000	0
37		0		0
38	TOTAL			266,127

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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS (1) MCF	COST OF GAS (2) \$/MCF	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	October, 2011 Est. Old	466,852	1.4233	664,470
2	October, 2011 Est. New	457,607	1.5301	700,185
3	October Choice - Est. Old	161,467	1.1737	189,514
4	October Choice - Est. New	155,757	1.1946	186,068
5	October Est. Priority One Transportation Old	15,017	1.4233	21,374
6	October Est. Priority One Transportation New	14,720	1.5301	22,523
7	September, 2011 Est.	(578,593)	1.4233	(823,512)
8	September 2011 Act.	580,485	1.4233	826,204
9	September Choice - Est.	(170,845)	1.1737	(200,520)
10	September Choice - Act.	170,845	1.1737	200,520
11	September Est. Priority One Transportation	(20,327)	1.4233	(28,931)
12	September Act. Priority One Transportation	17,969	1.4233	25,575
13	Total	1,270,954		1,783,469
14	November, 2011 Est. New	2,246,141	1.5301	3,436,820
15	November Choice - Est. New	805,976	1.1946	962,819
16	November Est. Priority One Transportation New	44,497	1.5301	68,085
17	October Est. Old	(466,852)	1.4233	(664,470)
18	October Est. New	(457,607)	1.5301	(700,185)
19	October Act. Old	467,296	1.4233	665,103
20	October Act. New	458,043	1.5301	700,851
21	October Choice - Est. Old	(161,467)	1.1737	(189,514)
22	October Choice - Est. New	(155,757)	1.1946	(186,068)
23	October Choice - Act. Old	161,467	1.1737	189,514
24	October Choice - Act. New	155,757	1.1946	186,068
25	October Est. Priority One Transportation Old	(15,017)	1.4233	(21,374)
26	October Est. Priority One Transportation New	(14,720)	1.5301	(22,523)
27	October Act. Priority One Transportation Old	12,672	1.4233	18,035
28	October Act. Priority One Transportation New	12,421	1.5301	19,005
29	Total	3,092,849		4,462,166
30	December, 2011 Est.	3,419,485	1.5301	5,232,154
31	December Choice - Est.	1,211,787	1.1946	1,447,600
32	December Est. Priority One Transportation	62,264	1.5301	95,270
33	November Est.	(2,246,141)	1.5301	(3,436,820)
34	November Act.	2,252,923	1.5301	3,447,197
35	November Choice - Est.	(805,976)	1.1946	(962,819)
36	November Choice - Act.	805,976	1.1946	962,819
37	November Est. Priority One Transportation	(44,497)	1.5301	(68,085)
38	November Act. Priority One Transportation	45,937	1.5301	70,288
39	Total	4,701,758		6,787,605
40	January, 2012 Est. Old	2,510,881	1.5301	3,841,898
41	January, 2012 Est. New	2,500,857	1.4733	3,684,513
42	January Choice - Est. Old	901,979	1.1946	1,077,504
43	January Choice - Est. New	905,594	1.1579	1,048,587
44	January Est. Priority One Transportation Old	38,938	1.5301	59,579
45	January Est. Priority One Transportation New	38,782	1.4733	57,138
46	December 2011 Est.	(3,419,485)	1.5301	(5,232,154)
47	December 2011 Act.	3,395,508	1.5301	5,195,466
48	December Choice - Est.	(1,211,787)	1.1946	(1,447,600)
49	December Choice - Act.	1,211,787	1.1946	1,447,600
50	December Est. Priority One Transportation	(62,264)	1.5301	(95,270)
51	December Act. Priority One Transportation	66,543	1.5301	101,817
52	Total	6,877,332		9,739,078

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Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS (1) THERM 1/	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2012 Est.	55,077,602	0.12721	7,006,248
2	February Choice - Est.	19,868,503	0.09997	1,986,296
3	February Est. Priority One Transportation	977,545	0.12721	124,350
4	January Est. Old	(27,022,101)	0.14218	(3,841,899)
5	January Est. New	(26,914,223)	0.13690	(3,684,513)
6	January Act. Old	26,984,445	0.14218	3,836,545
7	January Act. New	26,876,717	0.13690	3,679,378
8	January Choice - Est. Old	(9,707,098)	0.11100	(1,077,504)
9	January Choice - Est. New	(9,746,003)	0.10759	(1,048,587)
10	January Choice - Act. Old	9,707,098	0.11100	1,077,504
11	January Choice - Act. New	9,746,003	0.10759	1,048,587
12	January Est. Priority One Transportation Old	(419,051)	0.14218	(59,579)
13	January Est. Priority One Transportation New	(417,372)	0.13690	(57,138)
14	January Act. Priority One Transportation Old	485,065	0.14218	68,965
15	January Act. Priority One Transportation New	483,128	0.13690	66,139
16	Total	75,980,258		9,124,794
17	March, 2012 Est.	0	-	0
18	March Choice - Est.	0	-	0
19	March Est. Priority One Transportation	0	-	0
20	February Est.	0	-	0
21	February Act. New	0	-	0
22	February Choice - Est.	0	-	0
23	February Choice - Act.	0	-	0
24	February Est. Priority One Transportation	0	-	0
25	February Act. Priority One Transportation	0	-	0
26	Total	0		0
27	April, 2012 Est. Old	0	-	0
28	April, 2012 Est. New	0	-	0
29	April Choice - Est. Old	0	-	0
30	April Choice - Est. New	0	-	0
31	April Est. Priority One Transportation Old	0	-	0
32	April Est. Priority One Transportation New	0	-	0
33	March Est.	0	-	0
34	March Act.	0	-	0
35	March Choice - Est.	0	-	0
36	March Choice - Act.	0	-	0
37	March Est. Priority One Transportation	0	-	0
38	March Act. Priority One Transportation	0	-	0
39	Total	0		0
40	May, 2012 Est.	0	-	0
41	May Choice - Est. New	0	-	0
42	May Est. Priority One Transportation New	0	-	0
43	April, 2012 Est. Old	0	-	0
44	April Est. New	0	-	0
45	April Act. Old	0	-	0
46	April Act. New	0	-	0
47	April Choice - Est. Old	0	-	0
48	April Choice - Est. New	0	-	0
49	April Choice - Act. Old	0	-	0
50	April Choice - Act. New	0	-	0
51	April Est. Priority One Transportation Old	0	-	0
52	April Est. Priority One Transportation New	0	-	0
53	April Act. Priority One Transportation Old	0	-	0
54	April Act. Priority One Transportation New	0	-	0
55	Total	0		0

1/ Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

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Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2012 Est.	0	-	0
2	June Choice - Est.	0	-	0
3	June Est. Priority One Transportation	0	-	0
4	May Est.	0	-	0
5	May Act.	0	-	0
6	May Choice - Est.	0	-	0
7	May Choice - Act.	0	-	0
8	May Est. Priority One Transportation	0	-	0
9	May Act. Priority One Transportation	0	-	0
10	Total	0	-	0
11	July, 2012 Est. Old	0	-	0
12	July, 2012 Est. New	0	-	0
13	July Choice - Est. Old	0	-	0
14	July Choice - Est. New	0	-	0
15	July Est. Priority One Transportation Old	0	-	0
16	July Est. Priority One Transportation New	0	-	0
17	June 2012 Est.	0	-	0
18	June 2012 Act.	0	-	0
19	June Choice - Est.	0	-	0
20	June Choice - Act.	0	-	0
21	June Est. Priority One Transportation	0	-	0
22	June Act. Priority One Transportation	0	-	0
23	Total	0	-	0
24	August, 2012 Est.	0	-	0
25	August Choice - Est. New	0	-	0
26	August Est. Priority One Transportation New	0	-	0
27	July 2012 Est. Old	0	-	0
28	July, 2012 Est. New	0	-	0
29	July 2012 Act. Old	0	-	0
30	July 2012 Act. New	0	-	0
31	July Choice - Est. Old	0	-	0
32	July Choice - Est. New	0	-	0
33	July Choice - Act. Old	0	-	0
34	July Choice - Act. New	0	-	0
35	July Est. Priority One Transportation Old	0	-	0
36	July Est. Priority One Transportation New	0	-	0
37	July Act. Priority One Transportation Old	0	-	0
38	July Act. Priority One Transportation New	0	-	0
39	Total	0	-	0
40	Sept., 2012 Est.	0	-	0
41	Sept. Choice - Est.	0	-	0
42	Sept. Est. Priority One Transportation	0	-	0
43	August Estimate	0	-	0
44	August Actual	0	-	0
45	August Choice - Est.	0	-	0
46	August Choice - Act.	0	-	0
47	August Est. Priority One Transportation	0	-	0
48	August Act. Priority One Transportation	0	-	0
49	Total	0	-	0
50	TOTAL			<u>31,897,112</u>

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Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	STANDBY SALES (1) MCF	STANDBY DEMAND RATE (2) \$/MCF	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2011 Est.	0	8.5400	0
2	September, 2011 Act.	5,268	8.0500	42,407
3	September, 2011 Est.	0	-	0
4		5,268		42,407
5	November, 2011 Est.	0	8.5400	0
6	October, 2011 Act.	5,268	8.5400	44,989
7	October, 2011 Est.	0	8.5400	0
8		5,268		44,989
9	December, 2011 Est.	0	8.5400	0
10	November, 2011 Act.	5,268	8.5400	44,989
11	November, 2011 Est.	0	8.5400	0
12		5,268		44,989
13	January, 2012 Est.	0	8.5400	0
14	December, 2011 Act.	5,313	8.5400	45,373
15	December, 2011 Est.	0	8.5400	0
16		5,313		45,373
		THERM 1 /	\$/THERM	\$
17	February, 2012 Est.	0	0.79353	0
18	January, 2012 Act.	56,899	0.79353	45,151
19	January, 2012 Est.	0	0.79353	0
20		56,899		45,151
21	March, 2012 Est.	0	0.79353	0
22	February, 2012 Act.	0	0.79353	0
23	February, 2012 Est.	0	0.79353	0
24		0		0
25	April, 2012	0	0.79353	0
26	March, 2012 Act.	0	0.79353	0
27	March, 2012 Est.	0	0.79353	0
28		0		0
29	May, 2012	0	0.79353	0
30	April, 2012 Act.	0	0.79353	0
31	April, 2012 Est.	0	0.79353	0
32		0		0
33	June, 2012	0	0.79353	0
34	May, 2012 Act.	0	0.79353	0
35	May, 2012 Est.	0	0.79353	0
36		0		0
37	July, 2012	0	0.79353	0
38	June, 2012 Act.	0	0.79353	0
39	June, 2012 Est.	0	0.79353	0
40		0		0
41	August, 2012	0	0.79353	0
42	July, 2012 Act.	0	0.79353	0
43	July, 2012 Est.	0	0.79353	0
44		0		0
45	September, 2012	0	0.79353	0
46	August, 2012 Act.	0	0.79353	0
47	August, 2012 Est.	0	0.79353	0
48		0		0
49	TOTAL			222,909

1 / Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit 1-E
Schedule 4
Sheet 6a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		SALES	RATE	AMOUNT	SALES	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1 x 2) \$	(4) MCF	(5) \$/MCF	(6=4 x 5) \$
1	October, 2011 Est.	10,428	0.0748	780	10,428	0.0597	623
2	October, 2011 Est.	0	0.0000	0	0	0.0000	0
3	September, 2011 Act.	5,009	0.0748	375	5,009	0.0636	319
4	September, 2011 Act.	0	0.0000	0	0	0.0000	0
5	September, 2011 Est.	(7,877)	0.0748	(589)	(7,877)	0.0636	(501)
6	September, 2011 Est.	0	0.0000	0	0	0.0000	0
7		7,560		565	7,560		440
8	November, 2011 Est.	17,482	0.0748	1,308	17,482	0.0592	1,035
9	November, 2011 Est.	0	0.0000	0	0	0.0000	0
10	October, 2011 Act.	8,492	0.0748	635	8,492	0.0597	507
11	October, 2011 Act.	0	0.0000	0	0	0.0000	0
12	October, 2011 Est.	(10,428)	0.0748	(780)	(10,428)	0.0597	(623)
13	October, 2011 Est.	0	0.0000	0	0	0.0000	0
14		15,546		1,163	15,546		919
15	December, 2011 Est.	21,114	0.0748	1,579	21,114	0.0841	1,776
16	December, 2011 Est.	0	0.0000	0	0	0.0000	0
17	November, 2011 Act.	9,847	0.0748	737	9,847	0.0592	583
18	November, 2011 Act.	0	0.0000	0	0	0.0000	0
19	November, 2011 Est.	(17,482)	0.0748	(1,308)	(17,482)	0.0592	(1,035)
20	November, 2011 Est.	0	0.0000	0	0	0.0000	0
21		13,479		1,008	13,479		1,324
22	January, 2012 Est.	25,919	0.0748	1,939	25,919	0.0946	2,452
23	January, 2012 Est.	0	0.0000	0	0	0.0000	0
24	December, 2011 Act.	15,020	0.0748	1,124	15,020	0.0841	1,263
25	December, 2011 Act.	0	0.0000	0	0	0.0000	0
26	December, 2011 Est.	(21,114)	0.0748	(1,579)	(21,114)	0.0841	(1,776)
27	December, 2011 Est.	0	0.0000	0	0	0.0000	0
28		19,825		1,483	19,825		1,939
29	February, 2012 Est.	296,534	0.00697	2,067	296,534	0.00653	1,937
30	February, 2012 Est.	0	0.00000	0	0		0
31	January, 2012 Act.	173,204	0.00695	1,204	173,204	0.00879	1,522
32	January, 2012 Act.	0	0.00000	0	0	0.00000	0
33	January, 2012 Est.	(278,940)	0.00695	(1,939)	(278,940)	0.00879	(2,452)
34	January, 2012 Est.	0	0.00000	0	0	0.00000	0
35		190,798		1,332	190,798		1,007
36	March, 2012 Est.	0	0.0000	0	0	0.0000	0
37	March, 2012 Est.	0	0.0000	0	0	0.0000	0
38	February, 2012 Act.	0	0.0000	0	0	0.0000	0
39	February, 2012 Act.	0	0.0000	0	0	0.0000	0
40	February, 2012 Est.	0	0.0000	0	0	0.0000	0
41	February, 2012 Est.	0	0.0000	0	0	0.0000	0
42	February, 2012 Adj.	0	0.0000	0	0	0.0000	0
40		0		0	0		0

1_/ Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit 1-E
Schedule 4
Sheet 6b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		SALES (1) THERM	RATE (2) \$/THERM	AMOUNT (3=1 x 2) \$	SALES (4) THERM	RATE (5) \$/THERM	AMOUNT (6=4 x 5) \$
1	April, 2012 Est.	0	0.0000	0	0	0.0000	0
2	April, 2012 Est.	0	0.0000	0	0	0.0000	0
3	March, 2012 Act.	0	0.0000	0	0	0.0000	0
4	March, 2012 Act.	0	0.0000	0	0	0.0000	0
5	March, 2012 Est.	0	0.0000	0	0	0.0000	0
6	March, 2012 Est.	0	0.0000	0	0	0.0000	0
7		0		0	0		0
8	May, 2012 Est.	0	0.0000	0	0	0.0000	0
9	May, 2012 Est.	0	0.0000	0	0	0.0000	0
10	April, 2012 Act.	0	0.0000	0	0	0.0000	0
11	April, 2012 Act.	0	0.0000	0	0	0.0000	0
12	April, 2012 Est.	0	0.0000	0	0	0.0000	0
13	April, 2012 Est.	0	0.0000	0	0	0.0000	0
14		0		0	0		0
15	June, 2012 Est.	0	0.0000	0	0	0.0000	0
16	June, 2012 Est.	0	0.0000	0	0	0.0000	0
17	May, 2012 Act.	0	0.0000	0	0	0.0000	0
18	May, 2012 Act.	0	0.0000	0	0	0.0000	0
19	May, 2012 Est.	0	0.0000	0	0	0.0000	0
20	May, 2012 Est.	0	0.0000	0	0	0.0000	0
21		0		0	0		0
22	July, 2012 Est.	0	0.0000	0	0	0.0000	0
23	July, 2012 Est.	0	0.0000	0	0	0.0000	0
24	June, 2012 Act.	0	0.0000	0	0	0.0000	0
25	June, 2012 Act.	0	0.0000	0	0	0.0000	0
26	June, 2012 Est.	0	0.0000	0	0	0.0000	0
27	June, 2012 Est.	0	0.0000	0	0	0.0000	0
28		0		0	0		0
29	August, 2012 Est.	0	0.0000	0	0	0.0000	0
30	August, 2012 Est.	0	0.0000	0	0	0.0000	0
31	July, 2012 Act.	0	0.0000	0	0	0.0000	0
32	July, 2012 Act.	0	0.0000	0	0	0.0000	0
33	July, 2012 Est.	0	0.0000	0	0	0.0000	0
34	July, 2012 Est.	0	0.0000	0	0	0.0000	0
35		0		0	0		0
36	Sept., 2012 Est.	0	0.0000	0	0	0.0000	0
37	Sept., 2012 Est.	0	0.0000	0	0	0.0000	0
38	August, 2012 Act.	0	0.0000	0	0	0.0000	0
39	August, 2012 Act.	0	0.0000	0	0	0.0000	0
40	August, 2012 Est.	0	0.0000	0	0	0.0000	0
41	August, 2012 Est.	0	0.0000	0	0	0.0000	0
42		0		0	0		0
43	TOTAL			5,552			5,630

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	1 / Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2011	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2012	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2011	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2012	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	0	7 / 12	6.00%	0	0
14	TOTAL	0			0	0
<u>Adjustments</u>						
15	Tennessee Refund Interest				0	0
16	ADJUSTED TOTAL				0	0

Exhibit 1-A
Schedule 1
Sheet 1 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

No.	Description	Amount	Change in Rate	Effective 1-1-12	Change in Rate	Effective 4-1-12	Change in Rate	Effective 7-1-12
		(1)	(2=3-1)	(3)	(4=5-3)	(5)	(6=7-5)	(7)
		\$	\$/Therm	\$/Therm	\$/Therm	\$/Therm	\$/Therm	\$/Therm
1	<u>Purchased Gas Commodity Cost</u>							
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	156,284,377						
3	Projected tariff sales for the twelve billing periods of							
4	October, 2011 through September, 2012	327,541,725	Therms					
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.47714	(0.02122)	0.45592	(0.06652)	0.38940	(0.02431)	0.36509
6	Off System Sales and Capacity Release Credit	(0.01465)	0.00000	(0.01465)	0.00000	(0.01465)	0.00000	(0.01465)
7	PGCC (Line 5 + Line 6)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475	(0.02431)	0.35044
8	<u>Commodity (Over)/Under Collection</u>							
9	Commodity E-Factor							
10	(Exhibit No. 1-E)	(21,836,300)	364,593	(21,471,707)	0.00000	(21,471,707)	0.00000	(21,471,707)
11	Projected sales for the twelve billing periods of							
12	October, 2011 through September, 2012	359,039,603	Therms	359,039,603		359,039,603		359,039,603
13	Commodity E-Factor (Line 10/ Line 12)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)	0.00000	(0.05980)
14	<u>Purchased Gas Demand Cost</u>							
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	64,379,194						
16	Less: Purchased Gas Demand recovered under Rate SS							
17	(Exhibit 1-A, Schedule 2, Sheet 2)	539,858						
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,							
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0						
20	Subtotal (Line 15 - Line 17 - Line 19)	63,839,336						
21	Projected sales for the twelve billing periods of							
22	October, 2011 through September, 2012	449,021,714	Therms					
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.14218	(0.00528)	0.13690	0.01160	0.14850	0.00800	0.15650
24	Off System Sales and Capacity Release Credit	(0.00713)	0.00000	(0.00713)	0.00000	(0.00713)	0.00000	(0.00713)
25	PGDC Rate	0.13505	(0.00528)	0.12977	0.01160	0.14137	0.00800	0.14937
26	<u>Demand (Over)/Under Collection</u>							
27	Demand E-Factor							
28	(Exhibit No. 1-E)	(10,522,361)	(340,893)	(10,863,254)	0.00000	(10,863,254)	0.00000	(10,863,254)
29	Projected sales for the twelve billing periods of							
30	October, 2011 through September, 2012	449,021,714	Therms	449,021,714		449,021,714		449,021,714
31	Demand E-Factor (Line 28 / Line 30)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)	0.00000	(0.02420)
32	<u>Total Purchased Gas Cost</u>							
33	PGCC Rate (Line 7)	0.46249	(0.02122)	0.44127	(0.06652)	0.37475	(0.02431)	0.35044
34	PGDC Rate (Line 25)	0.13505	(0.00528)	0.12977	0.01160	0.14137	0.00800	0.14937
35	PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612	(0.01631)	0.49981
36	Currently effective PGC	0.46261		0.59754		0.57104		0.51612
37	Increase (Decrease) in PGC	0.13493		(0.02650)		(0.05492)		(0.01631)
38	<u>Net (Over) Under Collection</u>							
39	Commodity E-Factor (Line 13)	(0.06082)	0.00102	(0.05980)	0.00000	(0.05980)	0.00000	(0.05980)
40	Demand E-Factor (Line 31)	(0.02343)	(0.00077)	(0.02420)	0.00000	(0.02420)	0.00000	(0.02420)
41	E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)	0.00000	(0.08400)
42	Currently effective E-Factor	0.06311		(0.08425)		(0.08400)		(0.08400)
43	Increase (Decrease) in E-Factor	(0.14736)		0.00025		0.00000		0.00000
44	PGC Rate	0.59754	(0.02650)	0.57104	(0.05492)	0.51612	(0.01631)	0.49981
45	E-Factor	(0.08425)	0.00025	(0.08400)	0.00000	(0.08400)	0.00000	(0.08400)
46	Total Rate	0.51329	(0.02625)	0.48704	(0.05492)	0.43212	(0.01631)	0.41581
47	Currently effective Rate	0.52572		0.51329		0.48704		0.43212
48	Increase (Decrease) in Rate	(0.01243)		(0.02625)		(0.05492)		(0.01631)

1_/ Includes 121,480,000 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JULY 1, 2012

	Projected Over/(Under) Collection (1) \$	Actual Over/(Under) Collection (2) \$	Difference (3) \$	Projected Sales (4) (Quantity) 2_/	Change In Rate (5=3/4) (\$/Qty.)	
C-FACTOR						
<u>Commodity Cost of Gas</u>						
1	October, 2011	(2,717,475)	(5,734,961) 1_/	3,017,486		
2	November, 2011	(7,408,965)	(3,462,580)	(3,946,385)		
3	Change in PGCC -- January 1	(10,126,440)	(9,197,541)	(928,899)	30,435,024	(0.0305) per Mcf
4						(0.00283) per therm
5	December, 2011	(8,817,113)	(4,338,968)	(4,478,145)		
6	January, 2012	(3,635,933)	(5,882,322)	2,246,389		
7	February, 2012	690,904	4,056,910	(3,366,006)		
8	Change in PGCC -- April 1	(11,762,143)	(6,164,380)	(5,597,763)	327,541,725	(0.01709) per therm
9	March, 2012	3,632,698	11,265,219	(7,632,521)		
10	April, 2012	8,920,177	1,678,997	7,241,180		
11	May, 2012	3,636,986	2,894,241	742,745		
12	Change in PGCC -- July 1	16,189,861	15,838,457	351,404	327,541,725	0.00107 per therm
<u>Demand Cost of Gas</u>						
13	October, 2011	(4,026,072)	(3,760,726)	(265,346)		
14	November, 2011	(1,438,898)	(1,058,372)	(380,526)		
15	Change in PGDC -- January 1	(5,464,970)	(4,819,098)	(645,872)	41,722,887	(0.0155) per Mcf
16						(0.00144) per therm
17	December, 2011	2,221,922	1,219,283	1,002,639		
18	January, 2012	5,887,087	4,175,388	1,711,699		
19	February, 2012	5,732,857	3,559,750	2,173,107		
20	Change in PGDC -- April 1	13,841,867	8,954,421	4,887,446	449,021,714	0.01088 per therm
21	March, 2012	3,904,254	2,259,688	1,644,566		
22	April, 2012	2,343,665	(1,685)	2,345,350		
23	May, 2012	(1,279,269)	(1,011,644)	(267,625)		
24	Change in PGDC -- July 1	4,968,651	1,246,359	3,722,292	449,021,714	0.00829 per therm
E-FACTOR						
25	Commodity E Factor	21,836,300	21,471,707	364,593	359,039,603	0.00102
26	Demand E Factor	10,522,361	10,863,254	(340,893)	449,021,714	(0.00077)
27	Change in PGCC (line 4 + line 8 + line 12 + line 25)					(0.01783) per therm
28	Change in PGDC (line 16 + line 20 + line 24 + line 26)					0.01696 per therm

1_ / The October actual under collection was decreased to eliminate the passback of SAA amounts recorded in October for September gas sold. This adjustment ensures the appropriate reconciliation of the SAA Refund.

2_ / Quantities are stated in both Mcfs and Therms for the January 1, 2012 PGC Filing, and in Therms for the April 1 and July 1 Filings.

Exhibit 1-A
Schedule 1
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JULY 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2011	29,045,342	29,045,342	0				
2 January, 2012	33,444,138	32,606,564	(837,574)				
3 February	27,963,475	27,879,473	(84,002)				
4 March	20,834,556	20,394,492	(440,064)	20,394,492	0		
5 April	9,482,050	7,501,824	(1,980,226)	5,814,674	(1,687,150)		
6 May	3,649,644	3,048,283	(601,361)	2,420,177	(628,106)		
7 June	1,425,503	1,305,416	(120,087)	1,000,701	(304,715)	1,000,701	0
8 July	1,400,014	1,221,617	(178,397)	891,510	(330,107)	763,144	(128,366)
9 August	1,161,418	1,061,299	(100,119)	736,436	(324,863)	672,863	(63,573)
10 September	2,082,132	1,783,878	(298,254)	1,359,522	(424,356)	1,147,094	(212,428)
11 Total	130,488,272	125,848,187	(4,640,085)	32,617,512	(3,699,297)	3,583,802	(404,367)
12 Projected Sales - Therms							15,931,463
13 Change in PGCC Rate per Therm							(0.02538)

Exhibit 1-A
Schedule 1
Sheet 4 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE JULY 1, 2012

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/12 Exhibit 1-B Schedule 1	Difference Included in 1/1/12 GCR	Updated for 4/1/12 Exhibit 1-B Schedule 1	Difference Included in 4/1/12 GCR	Updated for 7/1/12 Exhibit 1-B Schedule 1	Difference Included in 7/1/12 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1 December, 2011	6,103,748	6,103,748	0				
2 January, 2012	6,103,748	5,955,510	(148,238)				
3 February	6,103,748	5,955,510	(148,238)				
4 March	6,103,748	5,955,510	(148,238)	5,955,510	0		
5 April	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
6 May	4,652,154	4,503,941	(148,213)	4,516,377	12,436		
7 June	4,652,154	4,503,941	(148,213)	4,516,377	12,436	4,516,377	0
8 July	4,652,154	4,503,941	(148,213)	4,516,377	12,436	4,514,151	(2,226)
9 August	4,652,154	4,503,941	(148,213)	4,516,377	12,436	4,514,151	(2,226)
10 September	4,652,154	4,503,941	(148,213)	4,516,377	12,436	4,514,151	(2,226)
11 Total	52,327,916	50,993,924	(1,333,992)	33,053,772	74,616	18,058,830	(6,678)
12 Projected Sales - Therms							22,651,797
13 Change in PGDC Rate per Therm							(0.00029)

Exhibit 1-A
Schedule 1
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.		Commodity			Demand		
		Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection	Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)
		\$	\$	\$	\$	\$	\$
	Actuals through May 2012						
1	October, 2011	2,274,295	10,581,170	(8,306,875)	1,826,883	5,587,609	(3,760,726)
2	November	11,712,684	15,175,264	(3,462,580)	4,509,237	5,567,609	(1,058,372)
3	December	17,707,255	22,046,223	(4,338,968)	6,834,926	5,615,643	1,219,283
4	January, 2012	25,136,974	31,019,297	(5,882,323)	9,787,874	5,612,485	4,175,389
5	February	23,403,611	19,346,701	4,056,910	9,172,284	5,612,534	3,559,750
6	March	20,201,466	8,936,247	11,265,219	7,886,589	5,626,901	2,259,688
7	April	9,226,038	7,547,041	1,678,997	4,174,121	4,175,806	(1,685)
8	May	6,205,797	3,311,556	2,894,241	3,160,405	4,172,049	(1,011,644)
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	<u>115,868,120</u>	<u>117,963,499</u>	<u>(2,095,379)</u>	<u>47,352,319</u>	<u>41,970,636</u>	<u>5,381,683</u>

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Description	Detail (1)	Total (2) \$
1	Total estimated demand charges for the period		
2	October, 2011 through September, 2012	63,113,140	
3	Estimated Demand Quantity (Therms) 1_ /	81,130,440	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.77792</u> per Therm	
5	Daily purchased gas demand (Therms)	680,331 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.77792</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$529,243</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective April 1, 2012)		<u>\$529,297</u>
11	Difference		(\$54)
12	Projected Sales for the Period October 2011 through September 2012		449,021,714
13	Rate Differential		<u>\$0.00000</u>

1_ / Monthly Demand Billing Determinants x 12

81,130,440 Therms

Exhibit 1-A
Schedule 2
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Sales Subject To PGCC (1) Quantity 2_ /	PGCC Rate 1_ / (2) \$/Quantity	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Quantity 2_ /	PGDC Rate 1_ / (5) \$/Quantity	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	Oct. - 2011 - Mcf	896,854	5.13500	4,605,345	1,259,427	1.5301	1,927,049	6,532,394
2	Therms	9,651,944			13,553,953			
3	November - Mcf	2,154,687	5.13500	11,064,318	2,986,263	1.5301	4,569,281	15,633,599
4	Therms	23,188,743			32,138,167			
5	December - Mcf	3,939,285	5.13500	20,228,228	5,411,856	1.5301	8,280,681	28,508,909
6	Therms	42,394,588			58,242,391			
7	Jan - 2012 - Mcf	5,770,122	5.02080	28,970,629	7,856,884	1.5017	11,798,557	40,769,186
8	Therms	62,098,050			84,555,786			
9	February	62,665,331	0.45592	28,570,378	85,057,170	0.13690	11,644,327	40,214,705
10	March	52,700,449	0.45592	24,027,189	71,699,958	0.13690	9,815,724	33,842,913
11	April	34,862,185	0.42266	14,734,851	47,764,081	0.14270	6,815,934	21,550,785
12	May	15,555,119	0.38940	6,057,163	21,501,685	0.14850	3,193,000	9,250,163
13	June	8,493,854	0.38940	3,307,507	11,856,727	0.14850	1,760,724	5,068,231
14	July	5,639,443	0.37725	2,127,452	7,895,847	0.15250	1,204,117	3,331,569
15	August	4,793,898	0.36509	1,750,204	7,013,612	0.15650	1,097,630	2,847,834
16	September	5,498,122	0.36509	2,007,309	7,742,339	0.15650	1,211,676	3,218,985
17	Total Therms	327,541,726		147,450,573	449,021,714		63,318,700	210,769,273

1_ / Excludes refunds and experienced over/undercollections

2_ / Quantities are stated in both Mcfs and Therms for the months of October 2011 through January 2012, and in Therms for the months of February through September 2012.

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Daily Purchased Gas Demand Quantity	Daily Gas Demand Rate	Daily Purchased Gas Demand Revenue
		Quantity 1_ /	\$/Quantity	(3=1x2) \$
1	October - 2011 - Mcf	5,268	8.54	44,989
2	Therms	56,694		
3	November - Mcf	5,268	8.54	44,989
4	Therms	56,694		
5	December - Mcf	5,268	8.54	44,989
6	Therms	56,694		
7	January - 2012 - Mcf	5,268	8.36	44,040
8	Therms	56,694		
9	February	56,694	0.77681	44,040
10	March	56,694	0.77681	44,040
11	April	56,694	0.77800	44,108
12	May	56,694	0.77800	44,108
13	June	56,694	0.77800	44,108
14	July	56,694	0.77792	44,104
15	August	56,694	0.77792	44,104
16	September	<u>56,694</u>	0.77792	<u>44,104</u>
17	Total Therms	680,331		531,723

1_ / Quantities are stated in both Mcfs and Therms for the months of October 2011 through January 2012, and in Therms for the months of February through September 2012.

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Lg. Quantity GDS Deliveries (1)	Rate (2)	Revenue (3=1x2) \$	Sm. Quantity GDS Deliveries (4)	Rate (5)	Revenue (6=4x5) \$	Total Trans. Revenue (7=3+6) \$
1	October 2011	0	0.0242	0	0	0.0748	0	0
2	November	0	0.0242	0	0	0.0748	0	0
3	December	0	0.0242	0	0	0.0748	0	0
4	January 2012	0	0.0242	0	0	0.0748	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	0	0.00226	0	0	0.00697	0	0
13	Total	0		0	0		0	0

Exhibit I-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2011 1307(f) PERIOD
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Commodity Recoveries PGCC Revenue (1) \$	Total Commodity Cost of Gas 1 / (2) \$	Commodity Over/ Undercollection (3=1-2) \$	Demand Recoveries PGDC Revenue (4) \$	Total Demand Cost of Gas 1 / (5) \$	Demand Over/ Undercollection (6=4-5) \$	Total Over/ Undercollection (7=3+6) \$
1	October 2011	4,605,345	7,322,821	(2,717,476)	1,972,038	5,998,110	(4,026,072)	(6,743,548)
2	November	11,064,318	18,473,284	(7,408,966)	4,614,270	6,053,168	(1,438,898)	(8,847,864)
3	December	20,228,228	29,045,341	(8,817,113)	8,325,670	6,103,748	2,221,922	(6,595,192)
4	January 2012	28,970,629	32,606,562	(3,635,933)	11,842,597	5,955,510	5,887,087	2,251,154
5	February	28,570,378	27,879,474	690,904	11,688,367	5,955,510	5,732,857	6,423,761
6	March	24,027,189	20,394,491	3,632,698	9,859,764	5,955,510	3,904,254	7,536,953
7	April	14,734,851	5,814,674	8,920,177	6,860,042	4,516,377	2,343,665	11,263,842
8	May	6,057,163	2,420,177	3,636,986	3,237,108	4,516,377	(1,279,269)	2,357,718
9	June	3,307,507	1,000,701	2,306,806	1,804,832	4,516,377	(2,711,545)	(404,739)
10	July	2,127,452	763,144	1,364,308	1,248,221	4,514,151	(3,265,930)	(1,901,622)
11	August	1,750,204	672,863	1,077,341	1,141,734	4,514,151	(3,372,417)	(2,295,077)
12	September	<u>2,007,309</u>	<u>1,147,094</u>	<u>860,215</u>	<u>1,255,780</u>	<u>4,514,151</u>	<u>(3,258,371)</u>	<u>(2,398,156)</u>
13	Total	147,450,573	147,540,627	(90,055)	63,850,423	63,113,140	737,283	647,229

1_ / Refer to Exhibit I-B, Schedule No. 1.

Exhibit 1-A
Schedule 3
Sheet 1 of 2

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2012

\$64,379,194	1. Projected Demand Costs Oct. 2011 through Sept. 2012 (Oct. 1, 2011 Filing, Exhibit 1-B, Sch. 1)
(529,243)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(10,863,254)	1c. Experienced Demand Net Overcollection (Exhibit No. 1-E)
<u>\$52,986,697</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$129.09 per Dth	3. Unit FT Demand Charge Per Mcf of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
44,902 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2011 through September, 2012
45,818 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2012, including Unaccounted For @ 2.0%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>2.00%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0204 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.1801 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0144) per Dth	9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2012 Filing, Sch. 1, Sheet 2)
(\$0.0387) per Dth	9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2012 Filing, Sch. 1, Sheet 4)
\$0.1088 per Dth	9c. Quarterly Purchased Gas Demand Adjustment (April 1, 2012 Filing, Sch. 1, Sheet 2)
\$0.0072 per Dth	9d. Quarterly Purchased Gas Demand Adjustment (April 1, 2012 Filing, Sch. 1, Sheet 4)
\$0.0829 per Dth	9e. Quarterly Purchased Gas Demand Adjustment (July 1, 2012 Filing, Sch. 1, Sheet 2)
(\$0.0029) per Dth	9f. Quarterly Purchased Gas Demand Adjustment (July 1, 2012 Filing, Sch. 1, Sheet 4)
<u>\$1.3230</u>	10. Net Unit Demand Charge (8) + (9)
(\$0.0713) per Dth	11. OSS and Capacity Release Credit
0.0028 Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3615 per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$0.8186 per Dth	14. Annual Demand Charge for other capacity that CPA retains (8) - (13)
0.4845 Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0074	16a. Injection Charge @ \$0.0153/Dth
\$0.0033	16b. FSS Shrinkage @ 0.23 percent for gas at \$2.9947/Dth
\$0.0074	16c. Withdrawal Charge @ \$0.0153/Dth
\$0.0153	16d. SST Commodity Charge @ \$0.0315/Dth
<u>\$0.0285</u>	16e. SST retention @ 1.963% for gas at \$2.9947/Dth
<u>\$0.0619</u> per Dth	16f. Total Annual Variable Storage Costs
\$0.3615 per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0619) per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.2996</u> per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.02996</u> per Therm	17c. Net Credit: (17a) + (17b)
	17d. Per Therm: (17c)/10
<u>\$0.9521</u> per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.09521</u> per Therm	19. Per Therm: (18)/10

Exhibit 1-A
Schedule 3
Sheet 2 of 2

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	TCO FT Capacity	CGT FTS-1 Capacity	Total: TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	137,588	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$10,026,033	\$2,404,164	
4a. Monthly Billing Determinants	137,588	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.87	\$55.10	
4c. Monthly Demand Charge (4b / number of months)	\$6.073	\$4.592	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.020 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) \$/Dth	\$72.88	\$56.21	<u>\$129.09</u>

Notes:

1/ Projected demand costs for the period 12 months ended September, 2012.

2/ $1.020 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.01963)$

Input Data

Retention Factor on TCO FTS 1.963%

Exhibit No. 1-B
Schedule 1
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2011 Through September 2012

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	MCF	1,584,278	3,412,934	5,645,791	6,818,436	5,996,097	4,611,596	2,075,822	761,940	272,254	211,857	189,556	372,607	31,953,167
3	DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	228,000	204,000	401,000	34,388,000
4	Total Demand Costs	5,998,110	6,053,168	6,103,748	5,955,510	5,955,510	5,955,510	4,516,377	4,516,377	4,516,377	4,514,151	4,514,151	4,514,151	63,113,140
5	Total Commodity Costs	7,322,821	18,473,284	29,045,341	32,606,562	27,879,474	20,394,491	5,814,674	2,420,177	1,000,701	763,144	672,863	1,147,094	147,540,627
6	Total Estimated Gas Costs													
7	(Line 7 = Line 4 + Line 5)	13,320,931	24,526,452	35,149,089	38,562,072	33,834,984	26,350,001	10,331,051	6,936,554	5,517,078	5,277,295	5,187,014	5,661,245	210,653,767

Exhibit 1-B
Schedule 1
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs

Demand Costs

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,611,683	3,611,683	3,611,683	3,607,290	3,607,290	3,607,290	51,332,487
2	Columbia Gulf Transmission	239,623	239,623	239,623	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	2,404,164
3	Texas Eastern Transmission	243,208	243,208	293,788	293,852	293,852	293,852	243,997	243,997	243,997	244,360	244,360	244,360	3,126,831
4	Dominion Transmission	39,265	69,418	69,418	69,292	69,292	69,292	39,164	39,164	39,164	39,164	39,164	39,164	620,961
5	Tennessee Gas	518,787	518,787	518,787	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	422,979	5,363,172
6	National Fuel Gas	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	16,271	16,271	16,271	179,016
7	Equitrans	21,832	46,737	46,737	46,737	46,737	46,737	21,832	21,832	21,832	21,832	21,832	21,832	386,509
8	LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
10	Total Demand Cost	<u>5,998,110</u>	<u>6,053,168</u>	<u>6,103,748</u>	<u>5,955,510</u>	<u>5,955,510</u>	<u>5,955,510</u>	<u>4,516,377</u>	<u>4,516,377</u>	<u>4,516,377</u>	<u>4,514,151</u>	<u>4,514,151</u>	<u>4,514,151</u>	<u>63,113,140</u>

Exhibit No. 1-B
Schedule 1
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Term	177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	1,832,674	1,960,494	1,963,860	1,855,786	1,898,424	1,881,940	45,207,921
2	Spot	9,689,011	1,101,726	0	0	0	1,254,136	8,564,153	7,585,235	6,210,251	4,414,763	4,416,213	5,540,947	48,776,435
3	Local & Appalachian	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	52,668	53,834	52,437	793,132
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,385,720)	10,973,293	10,436,549	19,712,549	22,378,695	16,750,739	(4,634,233)	(7,182,180)	(7,229,543)	(5,560,073)	(5,695,608)	(6,328,230)	40,236,239
6	Financial Hedges	758,100	3,428,730	3,485,610	3,699,600	1,154,860	0	0	0	0	0	0	0	12,526,900
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	7,322,821	18,473,284	29,045,341	32,606,562	27,879,474	20,394,491	5,814,674	2,420,177	1,000,701	763,144	672,863	1,147,094	147,540,627

Exhibit No. 1-B
Schedule 1
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>Term</u>														
1	Total-MCF	41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	698,755	698,755	678,313	12,730,906
2	Total-DTH	45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	752,000	752,000	730,000	13,701,000
<u>Spot</u>														
3	Total-MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	1,697,640	1,660,472	2,040,513	16,436,536
4	Total-DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	1,827,000	1,787,000	2,196,000	17,689,000
<u>Local & Appalachian</u>														
5	Total-MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,731
6	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
<u>Propane</u>														
7	Total-MCF	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Storage</u>														
9	Total-MCF	(890,169)	2,455,863	2,362,944	4,078,238	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,204,980)	(2,190,113)	(2,365,731)	2,545,994
10	Total-DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,373,000)	(2,357,000)	(2,546,000)	2,740,000
<u>Total - All Sources</u>														
11	Total-MCF	1,584,278	3,412,934	5,645,791	6,818,436	5,996,097	4,611,596	2,075,822	761,940	272,254	211,857	189,556	372,607	31,953,167
12	Total-DTH	1,705,000	3,673,000	6,076,000	7,338,000	6,453,000	4,963,000	2,234,000	820,000	293,000	228,000	204,000	401,000	34,388,000

Exhibit 1-B
Schedule 2
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>ETS</u>														
1	Billing Determinant-Dth	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	
2	Demand Rate	6.0620	6.0620	6.0620	6.0620	6.0620	6.0620	6.0890	6.0890	6.0890	6.0770	6.0770	6.0770	
3	Demand Cost	834,058	834,058	834,058	834,058	834,058	834,058	837,773	837,773	837,773	836,122	836,122	836,122	10,026,033
<u>FSS-Reservation</u>														
4	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	
5	Demand Rate	1.5050	1.5050	1.5050	1.5050	1.5050	1.5050	1.5090	1.5090	1.5090	1.5090	1.5090	1.5090	
6	Demand Cost	687,598	687,598	687,598	687,598	687,598	687,598	689,426	689,426	689,426	689,426	689,426	689,426	8,262,144
<u>FSS-Capacity</u>														
7	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	
8	Demand Rate	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	0.0289	
9	Demand Cost	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	8,788,308
<u>SST</u>														
10	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	
11	Demand Rate	5.8920	5.8920	5.8920	5.8920	5.8920	5.8920	5.9190	5.9190	5.9190	5.9070	5.9070	5.9070	
12	Demand Cost	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	2,691,913	1,352,125	1,352,125	1,352,125	1,349,383	1,349,383	1,349,383	24,256,002
13	Total TCO Demand Cost	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	4,945,928	3,611,683	3,611,683	3,611,683	3,607,290	3,607,290	3,607,290	51,332,487

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gulf Transmission Company

Exhibit 1-B
Schedule 2
Sheet 2 of 2

[illegible]

Exhibit 1-B
Schedule 3
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>FTI-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
3	Demand Cost	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	344,112
<u>FTI-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	9.3043	
6	Demand Cost	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	1,312,236
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	15.3873	15.3873	15.3873	15.4013	15.4013	15.4013	15.4013	15.4013	15.4013	15.5467	15.5467	15.5467	
9	Demand Cost	36,037	36,037	36,037	36,070	36,070	36,070	36,070	36,070	36,070	36,410	36,410	36,410	433,761
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	13.3419	13.3419	13.3419	13.3477	13.3477	13.3477	13.4927	13.4927	13.4927	13.4928	13.4928	13.4928	
12	Demand Cost	66,710	66,710	66,710	66,739	66,739	66,739	67,464	67,464	67,464	67,464	67,464	67,464	805,131
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	15.3940	15.3940	15.3940	15.4080	15.4080	15.4080	15.4080	15.4080	15.4080	15.5534	15.5534	15.5534	
15	Demand Cost	2,432	2,432	2,432	2,434	2,434	2,434	2,434	2,434	2,434	2,457	2,457	2,457	29,271
<u>FTI-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	5.0580	5.0580	5.0580	5.0580	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	50,580	50,580	50,580	50,580	0	0	0	0	0	0	202,320
19	Total TETCO Demand Cost	243,208	243,208	293,788	293,852	293,852	293,852	243,997	243,997	243,997	244,360	244,360	244,360	3,126,831

Note: Texas Eastern Transmission Corporation's tariff includes demand charges for production areas to access areas and also demand charges for access areas to market areas.

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Demand Costs
Dominion Transmission

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Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

[illegible]

Exhibit 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>National</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.3612	3.7805	3.7805	3.7805	
3	Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	16,271	16,271	16,271	179,016
4	Total National Fuel Demand Cost	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	14,467	16,271	16,271	16,271	179,016

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Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

COLUMBIA GAS OF PENNSYLVANIA, INC.

Line No	Description	Btu Factor	2011												2012												Total		
			January	February	March	April	May	June	July	August	September																		
1	TERM																												
2	COLUMBIA GULF - TCO		426,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	679,242		
3	Quantity - MCF		252,741	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	731,000		
4	Quantity - DTH		272,000	459,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Rate-\$/DTH		4.1951	3.0920	0.0000	0.0000	0.0000	0.0000	0.0000	2.3516	2.4066	2.4584	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,458.4		
6	Cost-\$		1,141,067	1,419,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,560,295		
7	COLUMBIA TRANSMISSION																												
8	Quantity - MCF		1,296,227	579,818	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,876,045		
9	Quantity - DTH		1,395,000	624,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,019,000		
10	Rate-\$/DTH		4.2883	3.2670	0.0000	0.0000	0.0000	0.0000	0.0000	2.4673	2.5214	2.5724	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,572.4		
11	Cost-\$		5,982,179	2,038,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,020,787		
12	TEXAS EASTERN																												
13	Quantity - MCF		682,959	639,286	680,171	665,304	684,817	659,729	698,755	698,755	752,000	678,313	7,480,023	8,050,000	24,377,527	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2.4678	2.5245	2.5780	7,480,023			
14	Quantity - DTH		735,000	688,000	732,000	716,000	737,000	710,000	752,000	752,000	730,000	678,313	8,050,000	8,050,000	24,377,527	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2.4678	2.5245	2.5780	8,050,000			
15	Rate-\$/DTH		4.3242	3.0870	3.1340	3.1640	2.5596	2.6601	2.7660	2.4678	2.5245	2.5780	8,050,000	8,050,000	24,377,527	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2.4678	2.5245	2.5780	8,050,000			
16	Cost-\$		2,887,509	2,268,945	2,156,192	2,316,048	1,832,674	1,960,494	1,963,860	1,855,786	1,898,424	1,881,940	24,377,527	24,377,527	24,377,527	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2.4678	2.5245	2.5780	24,377,527			
17	TENNESSEE GAS PIPELINE																												
18	Quantity - MCF		0	1,030,478	0	0	0	0	0	0	0	0	2,695,596	2,901,000	10,249,312	0	0	0	0	0	0	0	0	0	0	0	2,695,596		
19	Quantity - DTH		0	1,109,000	0	0	0	0	0	0	0	0	2,901,000	2,901,000	10,249,312	0	0	0	0	0	0	0	0	0	0	0	2,901,000		
20	Rate-\$/DTH		0.0000	3.0620	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0	2,901,000	2,901,000	10,249,312	0	0	0	0	0	0	0	0	0	0	0	2,901,000		
21	Cost-\$		0	3,395,758	2,123,447	0	0	0	0	0	0	0	10,249,312	10,249,312	10,249,312	0	0	0	0	0	0	0	0	0	0	0	10,249,312		
22	NATIONAL																												
23	Quantity - MCF		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	Quantity - DTH		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	Rate-\$/DTH		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0		
26	Cost-\$		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
27	Total - MCF		41,814	667,162	3,262,405	2,719,756	1,273,926	680,171	665,304	684,817	659,729	698,755	698,755	752,000	730,000	678,313	12,730,906	13,701,000	45,207,921	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2,4678	2,5780	
28	Total - DTH		45,000	718,000	3,511,000	2,927,000	1,371,000	732,000	716,000	737,000	710,000	752,000	752,000	730,000	730,000	678,313	12,730,906	13,701,000	45,207,921	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2,4678	2,5780	
29	Cost-\$		177,368	2,887,509	15,031,640	9,122,539	4,279,639	2,316,048	1,832,674	1,960,494	1,963,860	1,855,786	1,855,786	1,963,860	1,963,860	45,207,921	45,207,921	45,207,921	45,207,921	1,881,940	1,898,424	1,855,786	1,855,786	1,963,860	1,963,860	2,7660	2,4678	2,5780	

Exhibit No. 1-B
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COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - MCF	2,203,122	270,396	0	0	0	361,457	3,068,203	2,701,171	2,127,857	1,697,640	1,660,472	2,040,513	16,130,831
2	Quantity - DTH	2,371,000	291,000	0	0	0	389,000	3,302,000	2,907,000	2,290,000	1,827,000	1,787,000	2,196,000	17,360,000
3	Rate-\$/DTH	3.7210	3.7860	0.0000	0.0000	0.0000	3.2240	2.5119	2.6093	2.7119	2.4164	2.4713	2.5232	
4	Cost-\$	8,822,491	1,101,726	0	0	0	1,254,136	8,294,294	7,585,235	6,210,251	4,414,763	4,416,213	5,540,947	47,640,056
	<u>Swing</u>													
5	Quantity - MCF	209,069	0	0	0	0	0	96,636	0	0	0	0	0	305,705
6	Quantity - DTH	225,000	0	0	0	0	0	104,000	0	0	0	0	0	329,000
7	Rate-\$/DTH	3.8512	0.0000	0.0000	0.0000	0.0000	0.0000	2.5948	0.0000	0.0000	2.4993	2.5543	2.6061	
8	Cost-\$	866,520	0	0	0	0	0	269,859	0	0	0	0	0	1,136,379
9	Total - MCF	2,412,191	270,396	0	0	0	361,457	3,164,839	2,701,171	2,127,857	1,697,640	1,660,472	2,040,513	16,436,536
10	Total - DTH	2,596,000	291,000	0	0	0	389,000	3,406,000	2,907,000	2,290,000	1,827,000	1,787,000	2,196,000	17,689,000
11	Total Spot													
12	Commodity Cost - \$	9,689,011	1,101,726	0	0	0	1,254,136	8,564,153	7,585,235	6,210,251	4,414,763	4,416,213	5,540,947	48,776,435
	<u>Local Direct</u>													
13	Quantity - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,731
14	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
15	Rate-\$/DTH	3.8210	3.9060	4.1610	3.2670	3.3140	3.3440	2.4800	2.5740	2.6730	2.3940	2.4470	2.4970	
16	Cost-\$	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	52,668	53,834	52,437	793,132
17	Total - MCF	20,442	19,513	20,442	20,442	18,584	20,442	19,513	20,442	19,513	20,442	20,442	19,513	239,731
18	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
19	Total Local													
20	Commodity Cost - \$	84,062	82,026	91,542	71,874	66,280	73,568	52,080	56,628	56,133	52,668	53,834	52,437	793,132

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Propane Purchases

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[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage

Line No.	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
<u>DOMINION TRANSMISSION - GSS</u>														
2	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(76,194)	(76,194)	(76,194)	(853,000)
3	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(82,000)	(82,000)	(82,000)	(918,000)
4	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.4311	2.4867	2.5366	
5	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	787,028
6	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	847,000
7	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3015	3.1896	3.1090	
8	Cost-\$	(482,017)	194,486	696,084	819,167	727,919	294,785	(237,077)	(246,214)	(256,084)	(199,350)	(203,909)	(208,001)	899,789
9	Inject/With. Rate \$/DTH	0.0242	0.0233	0.0233	0.0244	0.0244	0.0244	0.0283	0.0283	0.0283	0.0283	0.0283	0.0283	
10	Cost - \$	3.122	1.282	4.171	9.638	9.296	2.391	2.660	2.660	2.660	2.321	2.321	2.321	44,843
<u>EQUITRANS - SS</u>														
11	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	0	0	0	(771,233)
12	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	0	0	0	(850,000)
13	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.4311	2.4867	2.5366	
14	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	1,393,794
15	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	1,500,000
16	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3015	3.1896	3.1090	
17	Cost-\$	(702,477)	412,351	2,061,747	2,116,197	1,690,169	0	(539,729)	(560,530)	(583,000)	0	0	0	3,894,728
18	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TCO - FSS</u>														
20	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(2,848,913)	(2,837,762)	(2,908,381)	(17,378,742)
21	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,066,000)	(3,054,000)	(3,130,000)	(18,703,000)
22	Injection Rate - \$/Dth-Mcf	4.0213	4.2539	4.6067	3.3554	3.1243	3.1879	2.5221	2.6193	2.7243	2.4311	2.4867	2.5366	
23	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	18,778,108
24	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,382,000	4,320,000	0	0	0	0	0	0	20,209,000
25	Withdrawal Rate - \$/Dth-Mcf	4.4378	4.4377	4.4377	4.5549	4.2254	4.2170	4.0055	3.6705	3.4864	3.3015	3.1896	3.1090	
26	Cost-\$	(3,314,339)	11,642,319	11,697,870	20,459,381	22,741,225	17,927,199	(4,877,741)	(8,549,395)	(8,892,115)	(7,453,753)	(7,594,382)	(7,939,558)	35,846,711
27	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
28	Cost - \$	13,571	43,498	43,498	73,960	82,345	67,488	29,590	49,939	49,939	46,910	46,726	47,889	595,353
29	Quantity - MCF	(1,118,751)	2,759,710	3,257,759	5,107,786	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(2,925,107)	(2,913,957)	(2,984,575)	1,955,955
30	Quantity - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,148,000)	(3,136,000)	(3,212,000)	2,105,000
31	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,313	18,221,984	(5,654,547)	(9,356,139)	(9,731,199)	(7,653,103)	(7,798,291)	(8,147,559)	40,641,228
32	Total Inject/With. Cost	16,693	44,780	47,669	83,598	91,641	69,879	32,250	52,599	52,599	49,231	49,047	50,210	640,196

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2011			2012									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	Btu Factor	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	1.0762	
	<u>TCO - SST</u>													
1	Injections - MCF	(824,196)	(9,292)	(2,788)	0	0	(84,557)	(1,797,064)	(3,032,894)	(3,032,894)	(2,848,913)	(2,837,762)	(2,908,381)	
2	Injections - DTH	(887,000)	(10,000)	(3,000)	0	0	(91,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,066,000)	(3,054,000)	(3,130,000)	
3	Withdrawals - MCF	0	2,632,410	2,638,915	4,491,730	5,000,929	4,014,124	0	0	0	0	0	0	
4	Withdrawals - DTH	0	2,833,000	2,840,000	4,834,000	5,382,000	4,320,000	0	0	0	0	0	0	
5	Trans. Chrg. \$/Dth	0.0324	0.0322	0.0322	0.0321	0.0321	0.0321	0.0315	0.0315	0.0315	0.0252	0.0252	0.0252	
6	Cost-\$	28,739	91,545	91,545	155,171	172,762	141,593	60,921	102,816	102,816	77,263	76,961	78,876	1,181,008
	<u>DOMINION TRANSMISSION - GSS</u>													
7	Injections - MCF	(119,866)	(3,717)	(4,646)	(107,787)	(111,503)	(14,867)	(87,344)	(87,344)	(87,344)	(76,194)	(76,194)	(76,194)	
8	Injections - DTH	(129,000)	(4,000)	(5,000)	(116,000)	(120,000)	(16,000)	(94,000)	(94,000)	(94,000)	(82,000)	(82,000)	(82,000)	
9	Withdrawals - MCF	0	47,389	161,680	259,245	242,520	76,194	0	0	0	0	0	0	
10	Withdrawals - DTH	0	51,000	174,000	279,000	261,000	82,000	0	0	0	0	0	0	
11	Rate-\$/DTH	0.0324	0.0271	0.0271	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	
12	Cost-\$	4,180	1,490	4,851	9,954	9,601	2,469	2,369	2,369	2,369	2,066	2,066	2,066	45,850
	<u>EQUITRANS - SS</u>													
13	Injections - MCF	(174,689)	0	0	0	0	0	(198,848)	(198,848)	(198,848)	0	0	0	
14	Injections - DTH	(188,000)	0	0	0	0	0	(214,000)	(214,000)	(214,000)	0	0	0	
15	Withdrawals - MCF	0	92,920	464,598	464,598	371,678	0	0	0	0	0	0	0	
16	Withdrawals - DTH	0	100,000	500,000	500,000	400,000	0	0	0	0	0	0	0	
17	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Storage - MCF	(1,118,751)	2,759,710	3,257,759	5,107,786	5,503,624	3,990,894	(2,083,256)	(3,319,086)	(3,319,086)	(2,925,107)	(2,913,957)	(2,984,575)	1,955,955
20	Total Storage - DTH	(1,204,000)	2,970,000	3,506,000	5,497,000	5,923,000	4,295,000	(2,242,000)	(3,572,000)	(3,572,000)	(3,148,000)	(3,136,000)	(3,212,000)	2,105,000
21	Total EUB - MCF	228,582	(303,847)	(894,815)	(1,029,548)	(800,037)	(441,368)	309,422	674,596	784,241	720,126	723,843	618,844	590,039
22	Total EUB - DTH	246,000	(327,000)	(963,000)	(1,108,000)	(861,000)	(475,000)	333,000	726,000	844,000	775,000	779,000	666,000	635,000
23	Total MCF	(890,169)	2,455,863	2,362,944	4,078,238	4,703,587	3,549,526	(1,773,834)	(2,644,490)	(2,534,845)	(2,204,980)	(2,190,113)	(2,365,731)	2,545,994
24	Total DTH	(958,000)	2,643,000	2,543,000	4,389,000	5,062,000	3,820,000	(1,909,000)	(2,846,000)	(2,728,000)	(2,373,000)	(2,357,000)	(2,546,000)	2,740,000
25	Total Purchase Cost	(4,498,833)	12,249,156	14,455,701	23,394,745	25,159,313	18,221,984	(5,654,547)	(9,356,139)	(9,731,199)	(7,653,103)	(7,798,291)	(8,147,559)	40,641,228
26	Total Choice Bank Cost	1,063,501	(1,413,678)	(4,163,217)	(3,930,919)	(3,054,622)	(1,685,186)	924,774	2,016,175	2,343,872	1,964,470	1,974,609	1,688,177	(2,272,043)
27	Total Inject/With Cost	16,693	44,780	47,669	83,598	91,641	69,879	32,250	52,599	52,599	49,231	49,047	50,210	640,196
28	Total Transp Charge	32,919	93,035	96,396	165,125	182,363	144,062	63,290	105,185	105,185	79,329	79,027	80,942	1,226,858
29	Total Storage Cost	(3,385,720)	10,973,293	10,436,549	19,712,549	22,378,695	16,750,739	(4,634,233)	(7,182,180)	(7,229,543)	(5,560,073)	(5,695,608)	(6,328,230)	40,236,239

Exhibit I-E
Schedule 4
Sheet 1a of 6
Commodity

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Schedule 4, Sh. 2a, 2b, 2c	Schedule 4, Sh. 3a, 3b, 3c							
	<i>Actuals through May 2012</i>									
1	October, 2011	2,242,839	31,457	2,274,295	10,581,170	(8,306,875)	18 / 12	8.00%	(996,825)	(9,303,700)
2	November	11,648,720	63,964	11,712,684	15,175,264	(3,462,580)	17 / 12	8.00%	(392,426)	(3,855,006)
3	December	17,652,885	54,370	17,707,255	22,046,223	(4,338,968)	16 / 12	8.00%	(462,823)	(4,801,791)
4	January, 2012	25,065,237	71,738	25,136,974	31,019,297	(5,882,322)	15 / 12	8.00%	(588,232)	(6,470,554)
5	February	23,359,012	44,597	23,403,609	19,346,701	4,056,908	14 / 12	8.00%	378,645	4,435,553
6	March	20,179,112	22,354	20,201,466	8,936,247	11,265,219	13 / 12	8.00%	976,319	12,241,538
7	April	9,216,968	9,070	9,226,038	7,547,041	1,678,997	12 / 12	8.00%	134,320	1,813,317
8	May	6,203,266	2,531	6,205,797	3,311,556	2,894,241	11 / 12	8.00%	212,244	3,106,485
9	June	0	0	0	0	0	10 / 12	8.00%	0	0
10	July	0	0	0	0	0	9 / 12	8.00%	0	0
11	August	0	0	0	0	0	8 / 12	8.00%	0	0
12	September	0	0	0	0	0	7 / 12	8.00%	0	0
13	TOTAL	<u>115,568,038</u>	<u>300,079</u>	<u>115,868,117</u>	<u>117,963,499</u>	<u>(2,095,382)</u>			<u>(738,778)</u>	<u>(2,834,160)</u>

Exhibit 1-E
Schedule 4
Sheet 1b of 6
Demand

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Sh. 4a, 4b, 4c	Sch. 4, Sheet 6a, 6b	Sch. 4, Sheet 5	Sch. 4, Sh. 6a, 6b							
	<i>Actuals through May 2012</i>											
1	October, 2011	1,783,469	565	42,407	440	1,826,883	5,587,609	(3,760,727)	18 / 12	8.00%	(451,287)	(4,212,014)
2	November	4,462,166	1,163	44,989	919	4,509,237	5,567,609	(1,058,372)	17 / 12	8.00%	(119,949)	(1,178,321)
3	December	6,787,605	1,008	44,989	1,324	6,834,926	5,615,643	1,219,283	16 / 12	8.00%	130,057	1,349,340
4	January, 2012	9,739,078	1,483	45,373	1,939	9,787,874	5,612,485	4,175,388	15 / 12	8.00%	417,539	4,592,927
5	February	9,124,794	1,332	45,151	1,007	9,172,285	5,612,534	3,559,751	14 / 12	8.00%	332,243	3,891,994
6	March	7,844,959	512	40,674	444	7,886,589	5,626,901	2,259,688	13 / 12	8.00%	195,840	2,455,528
7	April	4,133,475	350	40,231	66	4,174,121	4,175,806	(1,685)	12 / 12	8.00%	(135)	(1,820)
8	May	3,122,850	111	37,484	(40)	3,160,405	4,172,049	(1,011,644)	11 / 12	8.00%	(74,187)	(1,085,831)
9	June	0	0	0	0	0	0	0	10 / 12	8.00%	0	0
10	July	0	0	0	0	0	0	0	9 / 12	8.00%	0	0
11	August	0	0	0	0	0	0	0	8 / 12	8.00%	0	0
12	September	0	0	0	0	0	0	0	7 / 12	8.00%	0	0
13	TOTAL	<u>46,998,397</u>	<u>6,524</u>	<u>341,297</u>	<u>6,101</u>	<u>47,352,318</u>	<u>41,970,636</u>	<u>5,381,683</u>			<u>430,121</u>	<u>5,811,804</u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) MCF	COMMODITY COST OF GAS (2) \$/MCF	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2011 Est. Old	466,852	5.3338	2,490,094
2	October, 2011 Est. New	457,607	5.1350	2,349,813
3	October - Interruptible Less NSS Est.	0	-	0
4	Oct. - Storage Accounting Adj. - Est. Old	504,688	(5.2416)	(2,645,375)
5	September, 2011 Est.	(578,589)	5.3338	(3,086,076)
6	September, 2011 Act.	580,480	5.3338	3,096,165
7	September - Interruptible Less NSS Est.	0	-	0
8	September - Interruptible Less NSS Act.	7,140	4.6307	33,063
9	September - Storage Accounting Adj. - Est.	(637,545)	(5.2416)	3,341,755
10	September - Storage Accounting Adj. - Act.	658,535	(5.2416)	(3,451,777)
11	September Act. Prior Period Adjustments	0	0.0000	(68,308)
12	October PPS to GCR	0	0.0000	183,483
13	Total (Quantity Excludes Stor. Acctg. Adj.)	933,491		2,242,839
14	November, 2011 Est. New	2,246,141	5.1350	11,533,932
15	November - Interruptible Less NSS Est.	0	-	0
16	Nov. - Storage Accounting Adj. - Est.	(23,244)	(5.2416)	121,836
17	October, 2011 Est. Old	(466,852)	5.3338	(2,490,094)
18	October, 2011 Est. New	(457,607)	5.1350	(2,349,813)
19	October, 2011 Act. Old	467,296	5.3338	2,492,464
20	October, 2011 Act. New	458,043	5.1350	2,352,049
21	October - Interruptible Less NSS Est.	0	4.1846	0
22	October - Interruptible Less NSS Act.	8,034	4.1948	33,701
23	October - Storage Accounting Adj. - Est.	(504,688)	(5.2416)	2,645,373
24	October - Storage Accounting Adj. - Act.	529,242	(5.2416)	(2,774,077)
25	October Act. Prior Period Adjustments	0	0.0000	83,349
26	Total (Quantity Excludes Stor. Acctg. Adj.)	2,255,054		11,648,720
27	December, 2011 Est.	3,419,485	5.1350	17,559,054
28	December - Interruptible Less NSS Est.	0	-	0
29	Dec. - Storage Accounting Adj. - Est.	(1,504)	(5.2416)	7,884
30	November, 2011 Est.	(2,246,141)	5.1350	(11,533,932)
31	November, 2011 Act.	2,252,923	5.1350	11,568,760
32	November - Interruptible Less NSS Est.	0	0.0000	0
33	November - Interruptible Less NSS Act.	10,471	4.0822	42,745
34	November - Storage Accounting Adj. - Est.	23,244	(5.2416)	(121,836)
35	November - Storage Accounting Adj. - Act.	(23,030)	(5.2416)	120,711
36	November Act. Prior Period Adjustments	0	0.0000	9,499
37	Total (Quantity Excludes Stor. Acctg. Adj.)	3,436,738		17,652,885
38	January, 2012 Est. Old	2,510,881	5.1350	12,893,371
39	January, 2012 Est. New	2,500,857	4.9066	12,270,705
40	January - Interruptible Less NSS Est.	0	-	0
41	January - Storage Accounting Adj. - Est.	324	(5.2416)	(1,698)
42	December, 2011 Est.	(3,419,485)	5.1350	(17,559,054)
43	December, 2011 Act.	3,395,508	5.1350	17,435,933
44	December - Interruptible Less NSS Est.	0	0.0000	0
45	December - Interruptible Less NSS Act.	9,125	4.0555	37,006
46	December - Storage Accounting Adj. - Est.	1,504	(5.2416)	(7,883)
47	December - Storage Accounting Adj. - Act.	(1,504)	(5.2416)	7,884
48	December Act. Prior Period Adjustments	0	0.0000	(11,028)
49	Total (Quantity Excludes Stor. Acctg. Adj.)	4,996,886		25,065,237

Exhibit I-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM 1_ /	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2012 Est.	51,177,848	0.45592	23,333,004
2	February - Storage Accounting Adj. - Est.	1,431	(0.48705)	(697)
3	January, 2012 Est. Old	(27,022,101)	0.47714	(12,893,374)
4	January, 2012 Est. New	(26,914,223)	0.45592	(12,270,705)
5	January, 2012 Act. Old	26,984,445	0.47714	12,875,407
6	January, 2012 Act. New	26,876,717	0.45592	12,253,605
7	January - Interruptible Less NSS Act.	148,397	0.40259	59,744
8	January - Storage Accounting Adj. - Est.	(3,487)	(0.52416)	1,828
9	January - Storage Accounting Adj. - Act.	3,487	(0.52416)	(1,828)
10	January Act. Prior Period Adjustments	0	-	2,028
11	Total (Quantity Excludes Stor. Acctg. Adj.)	51,251,083		23,359,012
12	March, 2012 Est.	44,473,492	0.45592	20,276,354
13	Mar. - Storage Accounting Adj.	(622)	(0.48705)	303
14	February, 2012 Est.	(51,177,848)	0.45592	(23,333,004)
15	February, 2012 Act.	50,887,468	0.45592	23,200,614
16	February - Interruptible Less NSS Act.	111,700	0.31193	34,843
17	February Act. Prior Period Adjustments	0	-	2
18	Total (Quantity Excludes Stor. Acctg. Adj.)	44,294,812		20,179,112
19	April, 2012 Est. Old	10,925,633	0.45592	4,981,215
20	April, 2012 Est. New	11,101,852	0.38940	4,323,061
21	April - Storage Accounting Adj.	1,815.0	(0.48705)	(884)
22	April - Interruptible Less NSS Est.	0	-	0
23	March, 2012 Est.	(44,473,492)	0.45592	(20,276,354)
24	March, 2012 Act.	44,214,502	0.45592	20,158,276
25	March - Interruptible Less NSS Act.	51,140	0.28607	14,630
26	March Act. Prior Period Adjustments	0	-	17,025
27	Total (Quantity Excludes Stor. Acctg. Adj.)	21,819,635		9,216,968
28	May, 2012 Estimate	16,193,279	0.38940	6,305,663
29	May - Storage Accounting Adj.	-	-	397
30	May - Interruptible Less NSS Est.	-	-	0
31	April, 2012 Est. Old	(10,925,633)	0.45592	(4,981,215)
32	April, 2012 Est. New	(11,101,852)	0.38940	(4,323,061)
33	April, 2012 Act. Old	10,766,913	0.4559	4,908,851
34	April, 2012 Act. New	10,940,572	0.3894	4,260,259
35	April - Interruptible Less NSS Act.	97,690	0.2459	24,017
36	April Act. Prior Period Adjustments	-	-	8,355
37	Total (Quantity Excludes Stor. Acctg. Adj.)	15,970,969		6,203,266

1_ / Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit I-E
Schedule 4
Sheet 2c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2012 Estimate	0	0.38940	0
2	June - Interruptible Less NSS Est.	0	-	0
3	May, 2012 Est.	0	0.4559	0
4	May, 2012 Act.	0	-	0
5	May - Interruptible Less NSS Est.	0	-	0
6	May - Interruptible Less NSS Act.	0	-	0
7	May Act. Prior Period Adjustments	0	-	0
8	Total	0		0
9	July, 2012 Est. Old	0	0.38940	0
10	July, 2012 Est. New	0	-	0
11	July - Interruptible Less NSS Est.	0	-	0
12	June, 2012 Est.	0	-	0
13	June, 2012 Act.	0	-	0
14	June - Interruptible Less NSS Est.	0	-	0
15	June - Interruptible Less NSS Act.	0	-	0
16	June Act. Prior Period Adjustments	0	-	0
17	Total	0		0
18	August, 2012 Estimate	0	0.38940	0
19	August - Interruptible Less NSS Est.	0	-	0
20	July, 2012 Est. Old	0	-	0
21	July, 2012 Est. New	0	-	0
22	July, 2012 Act. Old	0	-	0
23	July, 2012 Act. New	0	-	0
24	July - Interruptible Less NSS Est.	0	-	0
25	July - Interruptible Less NSS Act.	0	-	0
26	July Act. Prior Period Adjustments	0	-	0
27	Total	0		0
28	September, 2012 Estimated	0	0.38940	0
29	Sept. - Interruptible Less NSS Est.	0	-	0
30	August, 2012 Est.	0	-	0
31	August, 2012 Act.	0	-	0
32	August - Interruptible Less NSS Est.	0	-	0
33	August - Interruptible Less NSS Act.	0	-	0
34	August Act. Prior Period Adjustments	0	-	0
35	Total	0		0
36	TOTAL			115,568,038

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Sheet 3a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES (1) MCF	RATE (2) \$/MCF	NSS GAS COST RECOVERY (3=1*2) \$
1	October, 2011 Est.	10,428	4.2200	44,006
2	October, 2011 Est.	0	0.0000	0
3	October, 2011 Est.	0	0.0000	0
4	September, 2011 Act.	5,009	4.3757	21,918
5	September, 2011 Act.	0	0.0000	0
6	September, 2011 Act.	0	0.0000	0
7	September, 2011 Est.	(7,877)	4.3757	(34,467)
8	September, 2011 Est.	0	0.0000	0
9	September, 2011 Est.	0	0.0000	0
10		7,560		31,457
11	November, 2011 Est.	17,482	4.1262	72,134
12	November, 2011 Est.	0	0.0000	0
13	November, 2011 Est.	0	0.0000	0
14	October, 2011 Act.	8,492	4.2200	35,836
15	October, 2011 Act.	0	0.0000	0
16	October, 2011 Act.	0	0.0000	0
17	October, 2011 Est.	(10,428)	4.2200	(44,006)
18	October, 2011 Est.	0	0.0000	0
19	October, 2011 Est.	0	0.0000	0
20		15,546		63,964
21	December, 2011 Est.	21,114	4.0672	85,874
22	December, 2011 Est.	0	0.0000	0
23	December, 2011 Est.	0	0.0000	0
24	November, 2011 Act.	9,847	4.1262	40,631
25	November, 2011 Act.	0	0.0000	0
26	November, 2011 Act.	0	0.0000	0
27	November, 2011 Est.	(17,482)	4.1262	(72,134)
28	November, 2011 Est.	0	0.0000	0
29	November, 2011 Est.	0	0.0000	0
30		13,479		54,370
31	January, 2012 Est.	25,919	3.7240	96,522
32	January, 2012 Est.	0	0.0000	0
33	January, 2012 Est.	0	0.0000	0
34	December, 2011 Act.	15,020	4.0672	61,089
35	December, 2011 Act.	0	0.0000	0
36	December, 2011 Act.	0	0.0000	0
37	December, 2011 Est.	(21,114)	4.0672	(85,874)
38	December, 2011 Est.	0	0.0000	0
39	December, 2011 Est.	0	0.0000	0
40		19,825		71,738

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Sheet 3b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES (1) THERM 1_ /	RATE (2) \$/THERM	NSS GAS COST RECOVERY (3=1*2) \$
1	February, 2012 Est.	276,355	0.29377	81,185
2	February, 2012 Est.	0	0.00000	0
3	February, 2012 Est.	0	0.00000	0
4	January, 2012 Act.	173,204	0.34603	59,934
5	January, 2012 Act.	0	0.00000	0
6	January, 2012 Act.	0	0.00000	0
7	January, 2012 Est.	(278,940)	0.34603	(96,522)
8	January, 2012 Est.	0	0.00000	0
9	January, 2012 Est.	0	0.00000	0
10		170,618		44,597
11	March, 2012 Est.	208,668	0.26912	56,157
12	March, 2012 Est.	0	0.00000	0
13	March, 2012 Est.	0	0.00000	0
14	February, 2012 Act.	161,290	0.29377	47,382
15	February, 2012 Act.	0	0.00000	0
16	February, 2012 Act.	0	0.00000	0
17	February, 2012 Est.	(276,355)	0.29377	(81,185)
18	February, 2012 Est.	0	0.00000	0
19	February, 2012 Est.	0	0.00000	0
20		93,603		22,354
21	April, 2012 Est.	151,755	0.23999	36,420
22	April, 2012 Est.	0	0.00000	0
23	April, 2012 Est.	0	0.00000	0
24	March, 2012 Act.	107,040	0.26912	28,807
25	March, 2012 Act.	0	0.00000	0
26	March, 2012 Act.	0	0.00000	0
27	March, 2012 Est.	(208,668)	0.26912	(56,157)
28	March, 2012 Est.	0	0.00000	0
29	March, 2012 Est.	0	0.00000	0
30		50,127		9,070
31	May, 2012 Est.	80,389	0.22387	17,997
32	May, 2012 Est.	0	0.00000	0
33	May, 2012 Est.	0	0.00000	0
34	April, 2012 Act.	87,310	0.23999	20,954
35	April, 2012 Act.	0	0.00000	0
36	April, 2012 Act.	0	0.00000	0
37	April, 2012 Est.	(151,755)	0.23999	(36,420)
38	April, 2012 Est.	0	0.00000	0
39	April, 2012 Est.	0	0.00000	0
40		15,944		2,531

1_ / Quantities are stated in Mcfs for the months of October 2011 through January 2012,
and in Therms for the months of February 2012 through September 2012.

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Sheet 3c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	RATE SCHEDULE NSS SALES	RATE	NSS GAS COST RECOVERY
		(1) THERM	(2) \$/THERM	(3=1*2) \$
1	June, 2012 Est.	0	0.0000	0
2	June, 2012 Est.	0	0.0000	0
3	May, 2012 Act.	0	0.2239	0
4	May, 2012 Act.	0	0.0000	0
5	May, 2012 Act.	0	0.0000	0
6	May, 2012 Est.	0	0.2239	0
7	May, 2012 Est.	0	0.0000	0
8	May, 2012 Est.	0	0.0000	0
9		0		0
10	July, 2012 Est.	0	0.0000	0
11	July, 2012 Est.	0	0.0000	0
12	June, 2012 Act.	0	0.0000	0
13	June, 2012 Act.	0	0.0000	0
14	June, 2012 Act.	0	0.0000	0
15	June, 2012 Est.	0	0.0000	0
16	June, 2012 Est.	0	0.0000	0
17	June, 2012 Est.	0	0.0000	0
18		0		0
19	August, 2012 Est.	0	0.0000	0
20	August, 2012 Est.	0	0.0000	0
21	August, 2012 Est.	0	0.0000	0
22	July, 2012 Act.	0	0.0000	0
23	July, 2012 Act.	0	0.0000	0
24	July, 2012 Act.	0	0.0000	0
25	July, 2012 Est.	0	0.0000	0
26	July, 2012 Est.	0	0.0000	0
27	July, 2012 Est.	0	0.0000	0
28		0		0
29	Sept., 2012 Est.	0	0.0000	0
30	Sept., 2012 Est.	0	0.0000	0
31	August, 2012 Act.	0	0.0000	0
32	August, 2012 Act.	0	0.0000	0
33	August, 2012 Act.	0	0.0000	0
34	August, 2012 Est.	0	0.0000	0
35	August, 2012 Est.	0	0.0000	0
36	August, 2012 Est.	0	0.0000	0
37		0		0
38	TOTAL			300,079

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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS (1) MCF	COST OF GAS (2) \$/MCF	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	October, 2011 Est. Old	466,852	1.4233	664,470
2	October, 2011 Est. New	457,607	1.5301	700,185
3	October Choice - Est. Old	161,467	1.1737	189,514
4	October Choice - Est. New	155,757	1.1946	186,068
5	October Est. Priority One Transportation Old	15,017	1.4233	21,374
6	October Est. Priority One Transportation New	14,720	1.5301	22,523
7	September, 2011 Est.	(578,593)	1.4233	(823,512)
8	September 2011 Act.	580,485	1.4233	826,204
9	September Choice - Est.	(170,845)	1.1737	(200,520)
10	September Choice - Act.	170,845	1.1737	200,520
11	September Est. Priority One Transportation	(20,327)	1.4233	(28,931)
12	September Act. Priority One Transportation	17,969	1.4233	25,575
13	Total	1,270,954		1,783,469
14	November, 2011 Est. New	2,246,141	1.5301	3,436,820
15	November Choice - Est. New	805,976	1.1946	962,819
16	November Est. Priority One Transportation New	44,497	1.5301	68,085
17	October Est. Old	(466,852)	1.4233	(664,470)
18	October Est. New	(457,607)	1.5301	(700,185)
19	October Act. Old	467,296	1.4233	665,103
20	October Act. New	458,043	1.5301	700,851
21	October Choice - Est. Old	(161,467)	1.1737	(189,514)
22	October Choice - Est. New	(155,757)	1.1946	(186,068)
23	October Choice - Act. Old	161,467	1.1737	189,514
24	October Choice - Act. New	155,757	1.1946	186,068
25	October Est. Priority One Transportation Old	(15,017)	1.4233	(21,374)
26	October Est. Priority One Transportation New	(14,720)	1.5301	(22,523)
27	October Act. Priority One Transportation Old	12,672	1.4233	18,035
28	October Act. Priority One Transportation New	12,421	1.5301	19,005
29	Total	3,092,849		4,462,166
30	December, 2011 Est.	3,419,485	1.5301	5,232,154
31	December Choice - Est.	1,211,787	1.1946	1,447,600
32	December Est. Priority One Transportation	62,264	1.5301	95,270
33	November Est.	(2,246,141)	1.5301	(3,436,820)
34	November Act.	2,252,923	1.5301	3,447,197
35	November Choice - Est.	(805,976)	1.1946	(962,819)
36	November Choice - Act.	805,976	1.1946	962,819
37	November Est. Priority One Transportation	(44,497)	1.5301	(68,085)
38	November Act. Priority One Transportation	45,937	1.5301	70,288
39	Total	4,701,758		6,787,605
40	January, 2012 Est. Old	2,510,881	1.5301	3,841,898
41	January, 2012 Est. New	2,500,857	1.4733	3,684,513
42	January Choice - Est. Old	901,979	1.1946	1,077,504
43	January Choice - Est. New	905,594	1.1579	1,048,587
44	January Est. Priority One Transportation Old	38,938	1.5301	59,579
45	January Est. Priority One Transportation New	38,782	1.4733	57,138
46	December 2011 Est.	(3,419,485)	1.5301	(5,232,154)
47	December 2011 Act.	3,395,508	1.5301	5,195,466
48	December Choice - Est.	(1,211,787)	1.1946	(1,447,600)
49	December Choice - Act.	1,211,787	1.1946	1,447,600
50	December Est. Priority One Transportation	(62,264)	1.5301	(95,270)
51	December Act. Priority One Transportation	66,543	1.5301	101,817
52	Total	6,877,332		9,739,078

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS (1) THERM 1/	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2012 Est.	51,177,848	0.13690	7,006,247
2	February Choice - Est.	18,461,715	0.10759	1,986,296
3	February Est. Priority One Transportation	908,330	0.13690	124,350
4	January Est. Old	(27,022,096)	0.14218	(3,841,898)
5	January Est. New	(26,914,223)	0.13690	(3,684,513)
6	January Act. Old	26,984,445	0.14218	3,836,545
7	January Act. New	26,876,717	0.13690	3,679,378
8	January Choice - Est. Old	(9,707,094)	0.11100	(1,077,504)
9	January Choice - Est. New	(9,746,000)	0.10759	(1,048,587)
10	January Choice - Act. Old	9,707,098	0.11100	1,077,504
11	January Choice - Act. New	9,746,003	0.10759	1,048,587
12	January Est. Priority One Transportation Old	(419,048)	0.14218	(59,579)
13	January Est. Priority One Transportation New	(417,375)	0.13690	(57,138)
14	January Act. Priority One Transportation Old	485,065	0.14218	68,965
15	January Act. Priority One Transportation New	483,128	0.13690	66,139
16	Total	70,604,513		9,124,794
17	March, 2012 Est.	44,473,492	0.13690	6,088,421
18	March Choice - Est.	15,988,242	0.10759	1,720,175
19	March Est. Priority One Transportation	553,560	0.13690	75,782
20	February Est.	(51,177,848)	0.13690	(7,006,247)
21	February Act. New	50,887,468	0.13690	6,966,494
22	February Choice - Est.	(18,461,715)	0.10759	(1,986,296)
23	February Choice - Act.	18,461,715	0.10759	1,986,296
24	February Est. Priority One Transportation	(908,330)	0.13690	(124,350)
25	February Act. Priority One Transportation	910,770	0.13690	124,684
26	Total	60,727,354		7,844,959
27	April, 2012 Est. Old	10,925,633	0.1369	1,495,719
28	April, 2012 Est. New	11,101,852	0.1485	1,648,625
29	April Choice - Est. Old	4,002,026	0.1076	430,578
30	April Choice - Est. New	4,050,340	0.1186	480,532
31	April Est. Priority One Transportation Old	294,371	0.1369	40,299
32	April Est. Priority One Transportation New	299,119	0.1485	44,419
33	March Est.	(44,473,492)	0.1369	(6,088,421)
34	March Act.	44,214,502	0.1369	6,052,965
35	March Choice - Est.	(15,988,242)	0.1076	(1,720,175)
36	March Choice - Act.	15,988,242	0.1076	1,720,175
37	March Est. Priority One Transportation	(553,560)	0.1369	(75,782)
38	March Act. Priority One Transportation	763,620	0.1369	104,540
39	Total	30,624,411		4,133,475
40	May, 2012 Est.	16,193,279	0.1485	2,404,762
41	May Choice - Est. New	6,119,718	0.1186	726,043
42	May Est. Priority One Transportation New	357,420	0.1485	53,077
43	April, 2012 Est. Old	(10,925,633)	0.1369	(1,495,719)
44	April Est. New	(11,101,852)	0.1485	(1,648,625)
45	April Act. Old	10,766,913	0.1369	1,473,990
46	April Act. New	10,940,572	0.1485	1,624,675
47	April Choice - Est. Old	(4,002,026)	0.1076	(430,578)
48	April Choice - Est. New	(4,050,340)	0.1186	(480,532)
49	April Choice - Act. Old	4,002,026	0.1076	430,578
50	April Choice - Act. New	4,050,340	0.1186	480,532
51	April Est. Priority One Transportation Old	(294,371)	0.1369	(40,299)
52	April Est. Priority One Transportation New	(299,119)	0.1485	(44,419)
53	April Act. Priority One Transportation Old	241,230	0.1369	33,024
54	April Act. Priority One Transportation New	245,120	0.1485	36,400
55	Total	22,243,277		3,122,850

1/ Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit 1-E
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Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	SALES SUBJECT TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	June, 2012 Est.	0	-	0
2	June Choice - Est.	0	-	0
3	June Est. Priority One Transportation	0	-	0
4	May Est.	0	-	0
5	May Act.	0	-	0
6	May Choice - Est.	0	-	0
7	May Choice - Act.	0	-	0
8	May Est. Priority One Transportation	0	-	0
9	May Act. Priority One Transportation	0	-	0
10	Total	0		0
11	July, 2012 Est. Old	0	-	0
12	July, 2012 Est. New	0	-	0
13	July Choice - Est. Old	0	-	0
14	July Choice - Est. New	0	-	0
15	July Est. Priority One Transportation Old	0	-	0
16	July Est. Priority One Transportation New	0	-	0
17	June 2012 Est.	0	-	0
18	June 2012 Act.	0	-	0
19	June Choice - Est.	0	-	0
20	June Choice - Act.	0	-	0
21	June Est. Priority One Transportation	0	-	0
22	June Act. Priority One Transportation	0	-	0
23	Total	0		0
24	August, 2012 Est.	0	-	0
25	August Choice - Est. New	0	-	0
26	August Est. Priority One Transportation New	0	-	0
27	July 2012 Est. Old	0	-	0
28	July, 2012 Est. New	0	-	0
29	July 2012 Act. Old	0	-	0
30	July 2012 Act. New	0	-	0
31	July Choice - Est. Old	0	-	0
32	July Choice - Est. New	0	-	0
33	July Choice - Act. Old	0	-	0
34	July Choice - Act. New	0	-	0
35	July Est. Priority One Transportation Old	0	-	0
36	July Est. Priority One Transportation New	0	-	0
37	July Act. Priority One Transportation Old	0	-	0
38	July Act. Priority One Transportation New	0	-	0
39	Total	0		0
40	Sept., 2012 Est.	0	-	0
41	Sept. Choice - Est.	0	-	0
42	Sept. Est. Priority One Transportation	0	-	0
43	August Estimate	0	-	0
44	August Actual	0	-	0
45	August Choice - Est.	0	-	0
46	August Choice - Act.	0	-	0
47	August Est. Priority One Transportation	0	-	0
48	August Act. Priority One Transportation	0	-	0
49	Total	0		0
50	TOTAL			<u>46,998,397</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	MONTH	STANDBY SALES (1) MCF	STANDBY DEMAND RATE (2) \$/MCF	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2011 Est.	0	8.0500	0
2	September, 2011 Act.	5,268	8.0500	42,407
3	September, 2011 Est.	0	-	0
4		5,268		42,407
5	November, 2011 Est.	0	8.5400	0
6	October, 2011 Act.	5,268	8.5400	44,989
7	October, 2011 Est.	0	8.5400	0
8		5,268		44,989
9	December, 2011 Est.	0	8.5400	0
10	November, 2011 Act.	5,268	8.5400	44,989
11	November, 2011 Est.	0	8.5400	0
12		5,268		44,989
13	January, 2012 Est.	0	8.5400	0
14	December, 2011 Act.	5,313	8.5400	45,373
15	December, 2011 Est.	0	8.5400	0
16		5,313		45,373
		THERM 1 /	\$/THERM	\$
17	February, 2012 Est.	0	0.79353	0
18	January, 2012 Act.	56,899	0.79353	45,151
19	January, 2012 Est.	0	0.79353	0
20		56,899		45,151
21	March, 2012 Est.	0	0.77681	0
22	February, 2012 Act.	52,360	0.77681	40,674
23	February, 2012 Est.	0	0.77681	0
24		52,360		40,674
25	April, 2012	0	0.77681	0
26	March, 2012 Act.	51,790	0.77681	40,231
27	March, 2012 Est.	0	0.77681	0
28		51,790		40,231
29	May, 2012	0	0.77800	0
30	April, 2012 Act.	48,180	0.77800	37,484
31	April, 2012 Est.	0	0.77800	0
32		48,180		37,484
33	June, 2012	0	0.77800	0
34	May, 2012 Act.	0	0.77800	0
35	May, 2012 Est.	0	0.77800	0
36		0		0
37	July, 2012	0	0.77800	0
38	June, 2012 Act.	0	0.77800	0
39	June, 2012 Est.	0	0.77800	0
40		0		0
41	August, 2012	0	0.77800	0
42	July, 2012 Act.	0	0.77800	0
43	July, 2012 Est.	0	0.77800	0
44		0		0
45	September, 2012	0	0.77800	0
46	August, 2012 Act.	0	0.77800	0
47	August, 2012 Est.	0	0.77800	0
48		0		0
49	TOTAL			341,297

1. Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit 1-E
Schedule 4
Sheet 6a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		SALES	RATE	AMOUNT	SALES	RATE	AMOUNT
		(1) MCF	(2) \$/MCF	(3=1 x 2) \$	(4) MCF	(5) \$/MCF	(6=4 x 5) \$
1	October, 2011 Est.	10,428	0.0748	780	10,428	0.0597	623
2	October, 2011 Est.	0	0.0000	0	0	0.0000	0
3	September, 2011 Act.	5,009	0.0748	375	5,009	0.0636	319
4	September, 2011 Act.	0	0.0000	0	0	0.0000	0
5	September, 2011 Est.	(7,877)	0.0748	(589)	(7,877)	0.0636	(501)
6	September, 2011 Est.	0	0.0000	0	0	0.0000	0
7		7,560		565	7,560		440
8	November, 2011 Est.	17,482	0.0748	1,308	17,482	0.0592	1,035
9	November, 2011 Est.	0	0.0000	0	0	0.0000	0
10	October, 2011 Act.	8,492	0.0748	635	8,492	0.0597	507
11	October, 2011 Act.	0	0.0000	0	0	0.0000	0
12	October, 2011 Est.	(10,428)	0.0748	(780)	(10,428)	0.0597	(623)
13	October, 2011 Est.	0	0.0000	0	0	0.0000	0
14		15,546		1,163	15,546		919
15	December, 2011 Est.	21,114	0.0748	1,579	21,114	0.0841	1,776
16	December, 2011 Est.	0	0.0000	0	0	0.0000	0
17	November, 2011 Act.	9,847	0.0748	737	9,847	0.0592	583
18	November, 2011 Act.	0	0.0000	0	0	0.0000	0
19	November, 2011 Est.	(17,482)	0.0748	(1,308)	(17,482)	0.0592	(1,035)
20	November, 2011 Est.	0	0.0000	0	0	0.0000	0
21		13,479		1,008	13,479		1,324
22	January, 2012 Est.	25,919	0.0748	1,939	25,919	0.0946	2,452
23	January, 2012 Est.	0	0.0000	0	0	0.0000	0
24	December, 2011 Act.	15,020	0.0748	1,124	15,020	0.0841	1,263
25	December, 2011 Act.	0	0.0000	0	0	0.0000	0
26	December, 2011 Est.	(21,114)	0.0748	(1,579)	(21,114)	0.0841	(1,776)
27	December, 2011 Est.	0	0.0000	0	0	0.0000	0
28		19,825		1,483	19,825		1,939
29	February, 2012 Est.	296,534	0.00697	2,067	296,534	0.00653	1,937
30	February, 2012 Est.	0	0.00000	0	0	0.00000	0
31	January, 2012 Act.	172,689	0.00697	1,204	172,689	0.00882	1,522
32	January, 2012 Act.	0	0.00000	0	0	0.00000	0
33	January, 2012 Est.	(278,111)	0.00697	(1,939)	(278,111)	0.00882	(2,452)
34	January, 2012 Est.	0	0.00000	0	0	0.00000	0
35		191,112		1,332	191,112		1,007
36	March, 2012 Est.	208,668	0.00697	1,455	208,668	0.00599	1,250
37	March, 2012 Est.	0	0.00000	0	0	0.00000	0
38	February, 2012 Act.	161,290	0.00697	1,124	161,290	0.00701	1,131
39	February, 2012 Act.	0	0.00000	0	0	0.00000	0
40	February, 2012 Est.	(296,534)	0.00697	(2,067)	(296,534)	0.00653	(1,936)
41	February, 2012 Est.	0	0.00000	0	0	0.00000	0
42		73,424		512	73,424		444

1. / Quantities are stated in Mcfs for the months of October 2011 through January 2012, and in Therms for the months of February 2012 through September 2012.

Exhibit 1-E
Schedule 4
Sheet 6b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2011 THROUGH SEPTEMBER, 2012

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		SALES	RATE	AMOUNT	SALES	RATE	AMOUNT
		(1) THERM	(2) \$/THERM	(3=1 x 2) \$	(4) THERM	(5) \$/THERM	(6=4 x 5) \$
1	April, 2012 Est.	151,755	0.00697	1,058	151,755	0.00445	675
2	April, 2012 Est.		0.00000	0	0	0.00000	0
3	March, 2012 Act.	107,040	0.00697	746	107,040	0.00599	641
4	March, 2012 Act.	0	0.00000	0	0	0.00000	0
5	March, 2012 Est.	(208,668)	0.00697	(1,455)	(208,668)	0.00599	(1,250)
6	March, 2012 Est.	0	0.00000	0	0	0.00000	0
7		50,127		350	50,127		66
8	May, 2012 Est.	80,389	0.00697	560	80,389	0.00307	247
9	May, 2012 Est.		0.00000	0	0	0.00000	0
10	April, 2012 Act.	87,310	0.00697	609	87,310	0.00445	389
11	April, 2012 Act.	0	0.00697	0	0	0.00000	0
12	April, 2012 Est.	(151,755)	0.00697	(1,058)	(151,755)	0.00445	(675)
13	April, 2012 Est.	0	0.00697	0	0	0.00000	0
14		15,944		111	15,944		(40)
15	June, 2012 Est.	0	0.0070	0	0	0.0031	0
16	June, 2012 Est.	0	0.0000	0	0	0.0000	0
17	May, 2012 Act.	0	0.0070	0	0	0.0031	0
18	May, 2012 Act.	0	0.0070	0	0	0.0031	0
19	May, 2012 Est.	0	0.0070	0	0	0.0031	0
20	May, 2012 Est.	0	0.0000	0	0	0.0000	0
21		0		0	0		0
22	July, 2012 Est.	0	0.0070	0	0	0.0000	0
23	July, 2012 Est.	0	0.0000	0	0	0.0000	0
24	June, 2012 Act.	0	0.0070	0	0	0.0031	0
25	June, 2012 Act.	0	0.0070	0	0	0.0031	0
26	June, 2012 Est.	0	0.0070	0	0	0.0031	0
27	June, 2012 Est.	0	0.0000	0	0	0.0031	0
28		0		0	0		0
29	August, 2012 Est.	0	0.0070	0	0	0.0000	0
30	August, 2012 Est.	0	0.0000	0	0	0.0000	0
31	July, 2012 Act.	0	0.0070	0	0	0.0000	0
32	July, 2012 Act.	0	0.0070	0	0	0.0000	0
33	July, 2012 Est.	0	0.0070	0	0	0.0000	0
34	July, 2012 Est.	0	0.0070	0	0	0.0000	0
35		0		0	0		0
36	Sept., 2012 Est.	0	0.0070	0	0	0.0000	0
37	Sept., 2012 Est.	0	0.0000	0	0	0.0000	0
38	August, 2012 Act.	0	0.0000	0	0	0.0000	0
39	August, 2012 Act.	0	0.0070	0	0	0.0000	0
40	August, 2012 Est.	0	0.0070	0	0	0.0000	0
41	August, 2012 Est.	0	0.0070	0	0	0.0000	0
42		0		0	0		0
43	TOTAL			6,524			6,101

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	1_ /	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2011	0		19 / 12	6.00%	0	0
2	October	0		18 / 12	6.00%	0	0
3	November	0		17 / 12	6.00%	0	0
4	December	0		16 / 12	6.00%	0	0
5	January, 2012	0		15 / 12	6.00%	0	0
6	February	0		14 / 12	6.00%	0	0
7	March	0		13 / 12	6.00%	0	0
8	April	0		12 / 12	6.00%	0	0
9	May	0		11 / 12	6.00%	0	0
10	June	0		10 / 12	6.00%	0	0
11	July	0		9 / 12	6.00%	0	0
12	August	0		8 / 12	6.00%	0	0
13	September	<u>0</u>		7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>				<u><u>0</u></u>	<u><u>0</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2011	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2012	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	0	7 / 12	6.00%	0	0
14	TOTAL	0			0	0