

**Columbia Gas of Pennsylvania, Inc.  
2012 General Rate Case  
Docket No. R-2012-2321748  
Standard Filing Requirements  
Exhibits 1-3  
Volume 1 of 9**

2-13-13  
Hbg OR

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 (c)

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

Response: See Exhibit 1, Schedule 1 (Item 1).

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

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

Response: See attached Pages 2 and 3 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at May 31, 2010 and May 31, 2011.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>May 31, 2011</u> \$	<u>May 31, 2012</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	1,013,342,132	1,125,230,432
105	Gas Plant Held for Future Use	41,226	41,226
106	Completed Construction not Classified - Gas	16,758,866	38,752,458
107	Construction Work in Progress - Gas	21,291,468	19,272,732
117	Gas Stored Underground - Non-Current	895,338	895,338
108	Accumulated Provision for Depreciation of Gas Plant in Service	(278,499,246)	(289,688,549)
111	Accumulated Provision for Depreciation of Other Gas Plant	(15,276,640)	(15,073,273)
117	Accumulated Provision Gas Lost - Underground Storage	(163,458)	(163,458)
	NET UTILITY PLANT	<u>758,389,686</u>	<u>879,266,906</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,343	8,343
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,343</u>	<u>8,343</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	1,959,383	951,496
135	Working Funds	3,352	3,352
136	Temporary Cash Investments	7,228,933	7,734,580
142	Customer Accounts Receivable	0	0
143	Other Accounts Receivable	0	0
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	22,643,556	16,555,228
146	Receivables From Associated Companies	125,536,303	54,746,041
154	Plant Materials and Supplies	608,945	468,160
164	Gas Stored Underground	48,848,065	50,912,670
165	Prepayments	1,525,147	1,461,495
171	Interest and Dividends Receivable	0	0
173	Accrued Utility Revenue	0	0
174	Miscellaneous Current and Accrued Assets	7,844,458	414,163
175	Derivative Instruments - Current	5	17,875
182	Other Regulatory Assets - Current	12,793,247	17,692,462
	TOTAL CURRENT AND ACCRUED ASSETS	<u>228,991,394</u>	<u>150,957,522</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	16,768,842	17,128,160
128	Other Special Funds	666,549	(16)
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	1	1
146	Long Term I/C Receivable	47,378	27,091
171	Interest and Dividends Receivable	6,864	9,977
175	Derivative Instruments - Non-Current	128,652	13,482
182	Other Regulatory Assets - Non-Current	223,753,050	266,891,889
183	Preliminary Survey and Investigation Charges	780,165	3,288,967
184	Clearing Accounts	(218,256)	(154,597)
186	Miscellaneous Deferred Debits	5,536,054	5,506,511
190	Accumulated Deferred Income Taxes	63,515,083	68,931,530
191	Unrecovered Purchase Gas Costs	(46,639,482)	(6,384,170)
	TOTAL DEFERRED DEBITS	<u>264,344,900</u>	<u>355,258,825</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>1,251,734,323</u>	<u>1,385,491,596</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>May 31, 2011</u> \$	<u>May 31, 2012</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,802	45,127,802
211	Additional Paid In Capital	7,577,387	7,621,971
219	Other Comprehensive Income	(10,678)	(10,678)
216	Earned Surplus	326,137,720	357,275,469
	TOTAL PROPRIETY CAPITAL	<u>378,832,231</u>	<u>410,014,564</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	313,214,995	313,389,994
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>313,214,995</u>	<u>313,389,994</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	166	3,735
231	Notes Payable	0	0
232	Accounts Payable	32,758,357	12,493,623
233	Notes Payable to Associated Companies	0	64,824,999
234	Payables to Associated Companies	17,096,658	18,414,007
235	Customer Deposits	2,725,714	2,590,830
236	Taxes Accrued	23,385	2,223,502
237	Interest Accrued	191,117	226,853
238	Dividends Declared	0	0
241	Tax Collections Payable	157,285	107,519
242	Miscellaneous Current and Accrued Liabilities	28,863,000	32,227,560
243	Obligations Under Capital Leases - Current	(16)	(16)
244	Price Risk Liability - Current	4,322,577	5,189,069
245	Derivative Inst Liab Hedges - Current	2	2
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>86,138,245</u>	<u>138,301,683</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	4,684,441	4,802,155
253	Other Deferred Credits	4,377,424	10,608,612
254	Regulatory Liabilities - Long Term	87,364,038	90,272,919
255	Accumulated Deferred Investment Tax Credit	4,473,480	4,113,243
	TOTAL DEFERRED CREDITS	<u>100,899,383</u>	<u>109,796,929</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	31	31
228	Injuries and Damages Reserve	137,916	261,710
228	Pension and Post Retirement Benefits	19,851,442	17,074,437
234	Long-term I/C Payable	478,803	191,610
236	Long-term Taxes Payable	2,034,162	2,034,162
237	Long-term Interest Payable	68,621	90,324
244	Price Risk Liability - Non-Current	1	906,302
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>22,570,976</u>	<u>20,558,576</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	326,108,460	382,980,398
283	Other	23,970,033	10,449,452
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>350,078,493</u>	<u>393,429,850</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>1,251,734,323</u>	<u>1,385,491,596</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 (c)

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

Response:

There are no major changes in the operating or financial condition of Columbia Gas of Pennsylvania.

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.  
Monthly Cash Balances June 2010 Through May 2012

Month Year	Account 131 Cash \$	Account 134 Special Deposits and Funds \$	Account 135 Working Funds \$	Account 136 Temporary Cash Investments \$
Jun-10	498,318	0	4,124	15,953,041
Jul-10	936,927	0	3,951	17,253,141
Aug-10	293,394	0	3,951	23,645,753
Sep-10	381,618	0	3,951	26,537,654
Oct-10	112,780	0	3,951	27,534,652
Nov-10	969,581	0	3,951	19,067,098
Dec-10	1,606,015	0	3,951	11,019,113
Jan-11	3,958,120	0	3,951	8,235,264
Feb-11	4,906,268	0	3,951	8,200,942
Mar-11	1,485,016	0	3,951	7,078,407
Apr-11	1,789,481	0	3,352	6,949,093
May-11	1,959,383	0	3,352	7,228,933
Jun-11	932,630	0	3,352	9,256,202
Jul-11	1,481,065	0	3,352	9,254,310
Aug-11	451,921	0	3,352	12,553,838
Sep-11	907,779	0	3,352	14,502,139
Oct-11	1,289,433	0	3,352	16,089,006
Nov-11	1,419,702	0	3,352	3,659,385
Dec-11	1,260,334	0	3,352	5,751,970
Jan-12	1,533,113	0	3,352	5,704,421
Feb-12	2,163,265	0	3,352	6,035,896
Mar-12	1,649,545	0	3,352	8,081,090
Apr-12	1,918,080	0	3,352	7,514,785
May-12	951,496	0	3,352	7,734,580

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response: For Columbia Gas of Pennsylvania, Inc. at May 31, 2012 the details are provided as follows:

Other Property and Investments - See Exhibit No. 1, Schedule 6

Temporary Cash Investments - See Exhibit No. 1, Schedule 7

Working Funds - See Exhibit No. 1, Schedule 7

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 II BALANCE SHEET AND OPERATING STATEMENT  
C. GAS UTILITIES ONLY

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

Response:

Please see table below for "Current Gas Storage" balances. There are no notes specifically financing such storage.

<u>Month</u> <u>Year</u>	<u>Beginning</u> <u>Balance</u>	<u>Activity</u> <u>164</u>	<u>Gas</u> <u>Inventories</u> \$
Jun-11	48,848,065	19,986,049	68,834,114
Jul-11	68,834,114	17,738,865	86,572,980
Aug-11	86,572,980	18,015,835	104,588,815
Sep-11	104,588,815	11,795,338	116,384,152
Oct-11	116,384,152	5,340,190	121,724,343
Nov-11	121,724,343	(3,323,926)	118,400,417
Dec-11	118,400,417	(12,857,208)	105,543,209
Jan-12	105,543,209	(22,875,066)	82,668,142
Feb-12	82,668,142	(24,441,120)	58,227,023
Mar-12	58,227,023	(8,200,720)	50,026,302
Apr-12	50,026,302	(563,887)	49,462,416
May-12	49,462,416	1,450,254	50,912,670

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

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

Response: Major items of other physical property for Columbia Gas of Pennsylvania, Inc. at May 31, 2012, are detailed below:

<u>Description</u>	<u>Balance</u> \$
Account 101 - Gas Plant In Service	1,125,230,432
Account 106 - Completed Construction Not Classified - Gas	38,752,458
Account 107 - Construction Work In Progress - Gas	19,272,732
Account 117 - Gas Stored Underground - Non-Current	895,338
Account 123 - Investment in Subsidiary	17,128,160

The Investment in Subsidiary amount relates to Columbia Gas of Pennsylvania Receivable Corporation (CGPRC). On February 25, 2010, the Pennsylvania Commission approved, in Docket No. G-2009-2143275, a Columbia Gas of Pennsylvania filing requesting approval to establish a sale of receivable program through CGPRC.

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

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

Response:

The amounts and purpose of Special Cash Accounts are as follows:

<u>Description</u>	<u>Balance</u>
	\$
<u>Account 132 - Interest and Special Deposits</u>	0
<u>Account 135 - Working Funds</u> The account includes working funds for operating expenses of a petty cash nature	3,352
<u>Account 136 - Temporary Cash Investments</u> The account is comprised of deposits with a broker for gas hedging activities	7,734,580

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

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

Response:

Balances as of May 31, 2012:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	6,482,010
A/R - Sold	(138,738,241)
MF Global	333,739
Miscellaneous Receivables	24,747
Transportation Customers	127,883,068
Purchase of Receivables	<u>4,014,677</u>
Total Account 143	<u>0</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	16,555,228

- (1) This note receivable is with Columbia Gas of Pennsylvania Receivable Corporation, a wholly owned subsidiary established as part of the sale of AR program approved by the Pennsylvania Commission in Docket No. G-2009-2143275.

Balances as of May 31, 2012:

<u>Description</u>	<u>Balance</u> \$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to CGORC	(422,312)
Columbia Propane Corp.	0
Columbia Gas of Kentucky, Inc.	4,929
Columbia Gas of Ohio, Inc.	147,845
Columbia Gas of Maryland, Inc.	68,786
Columbia Gas of Virginia, Inc.	38,528
Columbia Gas Transmission Corp.	9,734
Columbia Energy Group Service Corp.	37,675
NiSource Retail Services	11,671
Interest Receivable	76,053
Columbia Gas of Pennsylvania, Inc. Receivables	44,982
Collections from Associated Companies	11,476
Collections to Associated Companies	(13,524)
Money Pool Advances	<u>54,730,198</u>
Total Account 146	<u>54,746,041</u>
 Total Accounts Receivable – Current Assets	 <u><u>71,301,269</u></u>
 Account 146 – Accounts Receivable from Associated Companies	
Columbia Gas of Maryland, Inc.	<u>27,091</u>
Total Accounts Receivable – Noncurrent Assets	<u><u>27,091</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)  
 Accruals. Write-offs & Recoveries for the Twelve Months Ended  
 December 2009, 2010, 2011

Line	Date	Beginning		Charge- offs	Recoveries	Ending	
		Balance	Accrual			Balance	Balance
		\$	\$	\$	\$	\$	\$
1	2009	4,944,802	7,887,307	16,338,405	6,221,787	2,715,491	2,715,491
2	2010	2,715,491	6,799,403	10,774,756	4,183,081	2,923,219	2,923,219
3	2011	2,923,219	6,538,335	10,400,369	3,335,275	2,396,460	2,396,460

Columbia Gas of Pennsylvania, Inc. (CPA) charges off accounts receivable in excess of 120 days outstanding from the initial billing date (calendar days). Therefore, the December Provision for Uncollectible Accounts needs to reflect the portion of receivables recorded for September through December that will not be collected. The net-charge offs for the twelve month ended period (TME) December, divided by the TME August revenues, provides the most recent experience factor. This experience factor is multiplied by the September through December revenues to provide the needed balance of the provision for uncollectible account.

CPA utilizes only the residential customer class accounts receivable information in the above calculation experience factor calculation. A study of historical data concluded that using only residential information provided a consistent experience factor. Using commercial and industrial information in the calculation caused aberrations among the years and was determined not to be good indicators of the future.

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of May 31, <u>2012</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	<u>1,461,495</u>
Total Prepayments	<u><u>1,461,495</u></u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>May 31, 2012</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u> Cost of materials purchased primarily for use in the utility business.	468,110
<u>Account 164 - Gas Stored Underground</u> Represents the value of gas inventories in storage.	50,912,670
<u>Account 171 Interest and Dividends Receivable</u>	0
<u>Account 173 - Accrued Utility Revenue</u> Unbilled utility revenue.	0
<u>Account 174 - Miscellaneous Current Assets</u> Property Tax Accrual	110,748
Exchange Gas Receivable The value of GTS Banks owed to the Company	<u>303,415</u>
Total Account 174 - Miscellaneous Current Assets	414,163
<u>Account 182 - Other Regulatory Assets - Current</u> <u>Remaining Environmental Expenditures</u> Anticipated remediation costs for potentially contaminated sites.	706,451
<u>OPEB - SFAS 106</u> Unamortized transition obligation and the portion of SFAS 106 costs in excess of pay-as-you-go costs accrued and deferred	1,083,204

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

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

Response:

<u>Description</u>	Balances as of <u>May 31, 2012</u> \$
<u>Post Employment Benefits - SFAS 112</u>	
Value of certain medical and life insurance benefits obligation to long-term disabled employees	83,380
<u>Longwell Mining Costs Recovered</u>	
Remaining expenses for suspend service to 130 customers converted from gas to electric back to gas	54,209
<u>Hedging Program</u>	
Amounts relating to unrealized losses for Company's gas cost hedging program. Amounts offset by account 244 (Current Derivative).	7,777,125
<u>Interest on Undercollection</u>	54,265
<u>Regulatory Asset-Purta Recovery</u>	3,812,038
<u>POR Implementation Costs</u>	14,389
<u>USP Rider, Interest, Recoveries, Unbilled</u>	<u>4,107,401</u>
Total Account 182 - Other Regulatory Assets - Current	17,692,462

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

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

Response:

See attached pages for detail on deferred accounts maintained by Columbia Gas of Pennsylvania, Inc.

The deferred asset accounts are maintained by the following sub-accounts:

Account 123 - Investment in Subsidiary  
Common Stock/APIC, Undistributed Retained  
Earnings 17,128,160

Account 128 - Other Special Finds  
Deferred Charges - OPEB  
The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service. (16)

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

<u>Account 146 - Long Term I/C Receivable</u> This sub-account is used to record the long term receivable for OPEB costs.	27,091
<u>Account 171 - Interest and Dividends Receivable</u>	9,977
<u>Account 175 - Derivative Instruments - Non Current</u>	13,482
<u>Account 182 - Other Regulatory Assets</u> <u>Environmental Expenditures</u>	7,519,006
<u>OPEB - SFAS 106</u> This sub-account to record long term portion. See Schedule No. 11.	5,880,722
<u>SFAS 112</u> This sub-account to record long term portion. See Schedule No. 11.	97,296
<u>Retirement Income Plan Expense - OCI</u>	37,973,033
<u>Regulatory Effects of Adopting SFAS 96</u> This sub-accounts used to record deferred income taxes for all book/tax timing differences at the current income tax rate.	214,422,312
<u>Longwell Mining Project</u> this sub-account is used to record the expenses of converting customers to electric while mining project was active and then back to natural gas.	22,628
<u>Hedging Program</u> This sub-account is used to record the long term portion of unrealized gains from the Company's gas cost hedging program.	976,892
Total Account 182 - Other Regulatory Assets	<hr/> 266,891,889

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

Account 183 - Preliminary Survey and Investigation  
Charges

This account is used to record expenditures for preliminary survey plans, investigations, etc., for the purpose of determining the feasibility of utility projects under consideration. The Expenditures are either expensed or capitalized according to the final decision. 3,288,967

Account 184 - Clearing Accounts

Non-Productive Time

This sub-account is used to record the cost of all sick and holiday time and distributes all such costs equitably over all other expense and balance sheet accounts. This account is charged by using the actual hours on non-productive time reported by employees and is credited by applying a percentage to all other reported labor charges. The balance of this account is brought to approximately zero at the end of each calendar year. (211,426)

Transportation

This sub-account is used to record all auto and truck expenses and to equitably distribute such expenses over all other applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting document, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of auto and truck usage. 28,249

General Tool

This sub-account is used to record all general tool expenses and to equitably distribute such expenses to applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting document, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of usage of various classes of general tool. The objective is to equitably distribute annual expenses. 28,580

Total Account 184 - Clearing Accounts (154,597)

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

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

This sub-account is used to record Expenditures which will be billed to others outside the Company. 441,418

General Office Building Lease

A memo entry made to record the deferred contractual liability to Columbia Gas of Ohio, Inc. for the excess of level zed lease payment over the actual cash payment, for the leasing of General Office Headquarters. 416,903

Payroll Deduction Codes

This sub-account is used for memo entries relating to payroll deductions. 1,417

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 4,646,773

Total Account 186 - Miscellaneous Deferred Debits 5,506,511

Account 190 - Accumulated Deferred Income Tax

This account is used to record deferred income tax related to income reported for accounting purposes but which has been deferred for tax purposes until subsequent years. Included in this balance are deferred income taxes associated with unbilled revenue gas purchase cost, and SFAS regulated liabilities - federal and state. 68,931,530

Account 191 - Unrecovered Purchased Gas Costs

This account is used to record the over/undercollection of purchased gas costs and the amortization of such costs as included in approved Gas Cost Rates. (6,384,170)

TOTAL DEFERRED DEBITS 355,258,824

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

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

Response:

Accounts payable to associated companies contains interest, taxes, labor, materials and supplies, gas purchases and transportation services. Significant items and amounts are noted below.

Account 234 - Accounts Payable to Associated Companies

<u>Description</u>	Balances as of <u>May 31, 2012</u> \$
Service Corp. Mgmt. Service Billing Estimate	(18)
NiSource Finance Corp. - Promissory Note Interest	9,824,648
Columbia Gulf Transmission Co.	73,026
Columbia Gas Transmission Corp.	3,421,152
NiSource Corporate Services Corp.	4,677,570
CNS	2,240
Columbia Gas of Kentucky, Inc.	5,601
Columbia Gas of Ohio, Inc.	355,421
Columbia Gas of Maryland, Inc.	58,330
Columbia Gas of Virginia, Inc.	9,138
NiSource Inc.	(13,094)
	<hr/>
Total Account 234 - Accounts Payable to Associated Companies	<u>18,414,014</u>

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

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

Response:

Account 253 - Other Deferred Credits

The other deferred credit accounts are maintained by the following sub-accounts:

<u>Description</u>	<u>Balances as of</u> <u>May 31, 2012</u> \$
<u>Banked Vacations</u> This sub-account represents the accumulated earned and unused vacation hours.	907,429
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	7,518,159
<u>Post-Employment Benefits</u> This sub-account represents the long-term liability for postretirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	1,746,954
<u>General Office Building Lease</u> A memo entry made to record the Columbia Gas of Pennsylvania, Inc. portion of the deferred contractual liability for the excess of levelized lease payment over the actual cash payment, for the leasing of Civic Center Building in Columbus, Ohio.	416,866
<u>Various - Other</u>	2
<u>Excess Bank Purchases</u> This sub-account represents transportation customers' excess bank purchases. This account is offset by Full Balancing Service provided to customers.	19,202
Total Account 253 - Other Deferred Credits	<u>10,608,612</u>

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

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

Response:

Account 228.2 Accumulated Provision for Injuries and Damages  
Balance as of May 31, 2012:

Reserve for Injuries and Damages	\$ <u>261,710</u>
Total Account 228.2	\$ 261,710

Reserve for Injuries and Damages:

This amount represents the reserve for third party injuries and damages. This reserve is evaluated on a quarterly basis and includes specifically identified accruals for known, probable future expenses, as determined by the Corporate Insurance Department. At the time the accrual is determined, operating expense is charged and operating reserve (Account 228) is credited with the dollar value of the estimated exposure. As each claim or case is resolved, the costs are charged directly to the operating reserve account.

The company uses a 5 year average of cash paid for injuries and damages as a basis for its claim in this case. Further details on this process can be found in Witness Gore's testimony, Columbia Statement No. 4.

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

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

Response:

The following are significant liabilities recorded on the balance sheet as of May 31, 2012:

<u>Description</u>	<u>Balance</u>
Account 228-3079 Other Post Retirement Benefits Per Fas 106	3,657,273
Account 228-3031 Accrued Long Term Pension Cost	13,380,213
Account 242-0080 Post Employment Benefits - Current - Per FAS 112	200,609
Account 253-0080 Post Employment Benefits - Noncurrent - Per FAS 112	1,746,954
Account 242-0001 Accrued Vacation	3,547,587
Account 253-001 Banked vacation	907,429
Account 242-9005 Environmental Expenditures	707,337
Account 253-0050 Environmental Expenditures	7,518,159
Account 242-9900-15305 Pennsylvania Sales Tax	902,084
Account 242-9900-15291 Annual Incentive Bonus Plan	1,858,498

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

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

Response: Please see table below.

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>12 Months Ended 5/31/2012</u>
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>5/31/2012</u>
	\$	\$	\$	\$
Balance Beginning of Year	266,297,028	275,006,294	293,353,409	329,892,266
Credit:				
Balance Transferred From Income	<u>33,709,266</u>	<u>50,187,065</u>	<u>41,538,855</u>	<u>28,383,202</u>
Retained Earnings - Sub-total	300,006,294	325,193,359	334,892,264	358,275,468
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>25,000,000</u>	<u>31,499,999</u>	<u>4,999,998</u>	<u>999,999</u>
Balance End of Year	<u>275,006,294</u>	<u>293,693,360</u>	<u>329,892,266</u>	<u>357,275,469</u>

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

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

Response:

- a. Please see Exhibit 1, Schedule 18, and Page 2 of 4.
- b. Please see Exhibit 1, Schedule 18, and Page 3 of 4.

Account 191 – ACA Deferred (Unrecovered Fuel Cost) represents the deferral of gas cost over/under collection for each October through September 1307(f) Period. For additional detail regarding the change in Account 191 and journal entries being made to this account, please see Exhibit 1, Schedule 18, and Page 4.

Columbia Gas of Pennsylvania, Inc.  
Unrecovered Purchased Gas Costs

As of May 31, 2012 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 191-13600 (ACA Deferred)	(1,475,789)
Account 191-13607 (ACA Deferred/Demand)	(7,793,687)
Account 191-13609 (Storage Interest)	101,058
Account 191-13620 (End-User Banks)	1,678,563
Account 191-13630 (Transporter Exchange)	(19,979)
Account 191-13640 (Unbilled Revenues)	(1,773,988)
Account 191-13647 (PA Base Gas)	<u>2,899,652</u>
Total Account 191	<u>(6,384,170)</u>

Columbia Gas of Pennsylvania, Inc.  
Unrecovered Purchased Gas Costs

As of May 31, 2011 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 191-13600 (ACA Deferred)	(27,177,139)
Account 191-13607 (ACA Deferred/Demand)	(22,277,210)
Account 191-13609 (Storage Interest)	316,012
Account 191-13611 (Special Program)	(188,144)
Account 191-13620 (End-User Banks)	2,759,787
Account 191-13630 (Transporter Exchange)	24,250
Account 191-13640 (Unbilled Revenues)	(2,210,988)
Account 191-13647 (PA Base Gas)	<u>2,113,950</u>
Total Account 191	<u>(46,639,482)</u>

Columbia Gas of Pennsylvania, Inc.  
 Summary of Change in Account 191 by Activity  
 For the Twelve Months Ended May 31, 2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(9 = sum of 1 thru								
Month	13600	13607	13609	13611	13620	13630	13640	13647	Total
June	645,846	2,684,923	(78,416)	3,257	464,689	(3,774)	1,009,000	(129,997)	4,595,528
July	870,839	2,939,199	(22,738)	1,140	685,149	28,519	259,000	314,042	5,075,150
August	2,007,569	3,128,168	15,696	283	(12,462)	8,726	(1,000)	263,915	5,410,895
September	3,066,396	3,055,521	15,466	(22)	(518,231)	7,446	(427,000)	360,791	5,560,367
October	8,340,021	3,839,075	6,649	183,486	(692,723)	(51,582)	(6,601,000)	71,547	5,095,473
November	5,056,921	1,813,403	(29,675)	0	33,550	(14,883)	(2,087,000)	603	4,772,919
December	6,798,081	(72,476)	(45,070)	0	681,092	(28,276)	(4,748,000)	(596)	2,584,755
January	9,313,739	(2,371,643)	(65,937)	0	155,035	(20,370)	(1,274,000)	0	5,736,824
February	(770,526)	(1,930,498)	(62,823)	0	(732,706)	23,146	1,949,000	0	(1,524,407)
March	(7,294,598)	(862,322)	98,973	0	(322,417)	(17,601)	7,885,000	0	(512,965)
April	(196,954)	735,154	(27,277)	0	(1,279,306)	11,148	940,000	0	182,765
May	(2,135,984)	1,525,019	(19,802)	0	457,106	13,272	3,533,000	(94,603)	3,278,008
Total	25,701,350	14,483,523	(214,954)	188,144	(1,081,224)	(44,229)	437,000	785,702	40,255,312
<b>Total by Activity</b>	<b>25,701,350</b>	<b>14,483,523</b>	<b>(214,954)</b>	<b>188,144</b>	<b>(1,081,224)</b>	<b>(44,229)</b>	<b>437,000</b>	<b>785,702</b>	<b>40,255,312</b>

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

32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.

Response:

The company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 2 and 4, for deferred fuel costs at May 31, 2012.

Account 174 does include accrued receivables for transporter imbalances. The receivable reflects a value for gas not yet delivered by the transporter to Columbia.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended May 31, 2012.

53.52 (c)

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

Response: Exhibit 3 sets forth the operating revenues for the 12 month period May 31, 2012.

Exhibit 4 sets for the operating expenses for the 12 month period May 31, 2012.

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

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

Response:

- a. Operating and Income Claims - (See Exhibits No. 2 & No. 102):

Proforma Test Year Present Rates May 31, 2012	\$59,830,358
Future Test Year Present Rates May 31, 2013	\$56,124,573
Forecasted Future Rate Year Present Rates June 30, 2014	\$41,622,683
Proposed Rates June 30, 2014	\$86,195,192

- b. Rate of Return (See Exhibits No. 2 & No. 102):

Proforma Test Year Present Rates May 31, 2012	7.476%
Future Test Year Present Rates May 31, 2013	6.483%
Forecasted Future Rate Year Present Rates June 30, 2014	4.114%
Proposed Rates June 30, 2014	8.520%

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than income Taxes

Total Operating Expense

Operating income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total income Taxes

Net Utility Operating income

Other income and Deductions

Other income

Detailed listing of other income used in tax calculation

Other income Deduction

Detailed listing

Taxes Applicable to Other income and Deductions

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

Listing  
Income Before Interest Charges  
Listing of all types of Interest Charges and all amortization of  
Premiums and/or Discounts and Expenses on Debt issues  
Total Interest  
Net income after interest Charges

Response: Refer to Exhibit 2 Schedule 3 Page 3 for the Income Statement at  
present and proposed rates for the twelve months ended May 31,  
2012.

Refer to Exhibit 2 Schedule 4 for the Income Statement per books  
at May 31, 2012.

Columbia Gas of Pennsylvania, Inc.  
Statement of Income at Present and Proposed Rates  
Twelve Months Ended May 31, 2012

Line No.	Description	Reference	Per Books	Adjustments @ Present Rates	Pro Forma Test Year @ Present Rates	Adjustments @ Proposed Rates	Pro Forma Test Year at @ Proposed Rates
		(1)	(2)	(3)	(4=2+3)	(5)	(6=4+5)
			\$	\$	\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	193,747,499	19,161,371	212,908,870	14,496,734	227,405,604
3	Fuel Revenues	Exhibit 3	143,720,902	4,502,777	148,223,679	0	148,223,679
4	Rider USP	Exhibit 3	12,183,067	(1,377,795)	10,805,272	0	10,805,272
5	Storage Interest	Exhibit 3	105,242	(105,242)	0	0	0
6	Unbundled Uncollectibles-Gas Cost	Exhibit 3	1,769,134	47,941	1,817,075	0	1,817,075
7	Off System Sales Revenue	Exhibit 3	37,752,592	(37,752,592)	0	0	0
8	Late Payment Fees	Exhibit 3	929,702	4,311	934,013	0	934,013
9	Other Operating Revenues (Excl. Transportation)	Exhibit 3	<u>464,423</u>	<u>0</u>	<u>464,423</u>	<u>0</u>	<u>464,423</u>
10	Total Operating Revenues		390,672,561	(15,519,229)	375,153,332	14,496,734	389,650,066
11	Operating Revenue Deductions						
12	Gas Supply Expense	Exhibit 3	143,826,144	4,397,535	148,223,679	0	148,223,679
13	Off System Sales Expense	Exhibit 3	37,752,592	(37,752,592)	0	0	0
14	Gas Used in Company Operations		(319,883)	319,883	0	0	0
15	Operating and Maintenance Expense	Exhibit 4	126,145,237	(661,145)	125,484,092	211,362	125,695,454
16	Depreciation and Amortization	Exhibit 5	29,222,936	(887,833)	28,335,103	0	28,335,103
17	Net Salvage Amortized	Exhibit 5	0	4,409,745	4,409,745	0	4,409,745
18	Taxes Other Than Income Taxes	Exhibit 6	<u>3,987,395</u>	<u>66,931</u>	<u>4,054,326</u>	<u>0</u>	<u>4,054,326</u>
19	Total Operating Revenue Deductions		340,614,421	(30,107,476)	310,506,945	211,362	310,718,308
20	Operating Income Before Income Taxes		50,058,140	14,588,247	64,646,387	14,285,371	78,931,758
21	Income Taxes	Exhibit 7	(5,149,644)	10,325,912	5,176,268	5,927,502	11,103,770
22	Investment Tax Credit	Exhibit 7	<u>(360,239)</u>	<u>0</u>	<u>(360,239)</u>	<u>0</u>	<u>(360,239)</u>
23	Operating Income		55,568,023	4,262,335	59,830,358	8,357,869	68,188,227
24	Rate Base	Exhibit 8	587,663,818	0	800,331,300	0	800,331,300
25	% Rate of Return Earned on Rate Base		9.456%		7.476%		8.520%

Columbia Gas of Pennsylvania, Inc.  
Calculation of Proforma Interest Expense @ Present and Proposed Rates  
Twelve Months Ended May 31, 2012

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (2) \$
1	Rate Base	800,331,300
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.630%</u>
4	Interest Expense	21,048,713

Columbia Gas of Pennsylvania, Inc.  
Rate of Return on Rate Base  
Twelve Months Ended May 31, 2012

Line No.	Description	Amount
		\$
1	Proforma Rate Base at Present Rates	800,331,300
2	Return on Rate Base	8.520%
3	Total Requirement	68,188,227
4	Less: Net Operating Income at Present Rates	<u>59,830,358</u>
5	Net Required	8,357,869
6	Revenue Conversion Factor	<u>1.73450116</u>
7	Gross Revenue Requirement	14,496,734
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectibles	0.01458000
11	Income Before State Taxes	0.98542000
12	Less: State Income Tax @ Effect Tax Rate	0.09844363
13	Income Before Federal Taxes	0.88697637
14	Less: Federal Tax @ 35%	<u>0.31044173</u>
15	Adjusted Operating Income	0.57653464
16	Revenue Conversion Factor	1.73450116

Columbia Gas of Pennsylvania, Inc.  
Additional Revenue Requirement Adjustments  
Twelve Months Ended May 31, 2012

Line No.	Description	Amount
		\$
1	Additional Revenue Requirement	14,496,734
2	Operating & Maintenance Expense	
3	Less: Uncollectible Accounts Expense	
4	Line 1 X Uncollectible Rate	211,362
5	Income Before State Income Tax	14,285,371
6	State Income Taxes	
7	Line 11 Times Effect Tax Rate	<u>1,427,109</u>
8	Income Before Federal Income Tax	12,858,263
9	Federal Income Taxes	
10	Line 1 Less Lines 4, & 6 Times 35%	4,500,392
11	Operating Income	8,357,871

Columbia Gas of Pennsylvania, Inc.  
Income Statement - Per Books  
Twelve Months Ended May 31, 2012

	<u>Amount</u>
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	271,233,885
Other Operating Revenue	119,438,676
Total Operating Revenue	<u>390,672,561</u>
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	307,404,090
Depreciation Expense	29,222,936
Amortization - Natural Gas Land	0
Taxes Other Than Income Taxes	3,987,395
Total Operating Revenue Deductions	<u>340,614,421</u>
<u>Operating Income Before Taxes</u>	50,058,140
Income Taxes, Utility Operating Income	(9,196,306)
Provision For Deferred Income Taxes, Ut Opr Income	78,960,795
Prov. For Def Income Taxes - Credit, Ut Opr Income	(75,452,259)
Investment Tax Credit	(360,240)
Utility Operating Income	<u>56,106,150</u>
<u>Other Income</u>	
Interest Income	1,049,078
Allowance for Funds Used During Construction	223,858
Earnings of Subsidiary	314,732
Miscellaneous	1,158,725
Total Other Income	<u>2,746,393</u>
<u>Other Income Deductions</u>	
Donations	483,138
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	61,565
Total Other Income Deductions	<u>544,703</u>
<u>Taxes Applicable to Other Income and Deductions</u>	538,117
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	21,991,711
Other Interest Expense	(1,699,685)
Interest - Borrowed Funds During Construction	0
Total Interest Charges	<u>20,292,026</u>
Net Income	<u><u>37,477,697</u></u>

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

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

Response: See Pages 2 through 8 for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended May 31, 2011 and Twelve Months Ended May 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED MAY 31, 2011 AND MAY 31, 2012

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		May 31, 2011 \$	May 31, 2012 \$	
	<u>SALES OF GAS</u>			
480	Residential	338,593,224	206,041,291	(132,551,933)
481	Commercial	103,256,298	63,721,622	(39,534,676)
481	Industrial	2,925,956	1,470,137	(1,455,819)
481	Other	929	835	(94)
	TOTAL GAS SERVICE REVENUE	444,776,407	271,233,885	(173,542,522)
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,200,505	929,702	(270,803)
488	Miscellaneous Service Revenue	121,316	146,687	25,371
489	Transportation of Gas	75,198,524	80,292,769	5,094,245
493	Rent from Gas Department Revenue	140,276	173,011	32,735
495	Other Gas Department Revenue	62,774,521	37,896,507	(24,878,014)
	TOTAL OTHER OPERATING REVENUE	139,435,142	119,438,676	(19,996,466)
	TOTAL OPERATING REVENUE	584,211,549	390,672,561	(193,538,988)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED MAY 31, 2011 AND MAY 31, 2012

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>May 31, 2011</u> \$	<u>May 31, 2012</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
801	Field Line Purchases	702,298	629,546	(72,752)
803	Transmission Line Purchases	297,658,467	196,773,843	(100,884,624)
804	City Gate Purchases	22,545,477	18,341,817	(4,203,660)
805	Other Gas Purchases	66,303,042	(39,984,295)	(106,287,337)
806	Exchange of Gas	(3,308,802)	7,680,339	10,989,141
807	Purchased Gas Expenses	1,589,476	1,496,638	(92,838)
808	Gas withdrawn from Storage	(33,006,462)	(2,068,039)	30,938,423
812	Gas Used for Company Buildings	(223,909)	(319,883)	(95,974)
813	Exchange Fees	6,500	59,313	52,813
	<b>TOTAL GAS PURCHASE EXPENSES</b>	<b>352,266,087</b>	<b>182,609,279</b>	<b>(169,656,808)</b>
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	6,776	8,908	2,132
817	Pipeline Expenses	23,845	31,220	7,375
818	Compressor Station Expenses	155,807	134,881	(20,926)
820	Measuring and Regulating Station Expenses	7,291	13,022	5,731
821	Purification-Dehydration Expenses	2,367	2,570	203
823	Gas Losses	3,606	3,447	(159)
825	Storage Well Realities	5,934	5,977	43
832	Wells	0	6,523	6,523
834	Compressor Station Equipment	11,047	5,112	(5,935)
836	Purification-Dehydration Equipment	5,050	5,670	620
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>221,723</b>	<b>217,330</b>	<b>(4,393)</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED MAY 31, 2011 AND MAY 31, 2012

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>May 31, 2011</u> \$	<u>May 31, 2012</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
870	Supervision and Engineering	4,695,385	4,079,982	(615,403)
871	Distribution Load Dispatching	108,790	106,638	(2,152)
874	Mains and Services Expenses	9,535,676	9,614,128	78,452
875	Measuring and Regulating Station Expenses - General	548,572	542,204	(6,368)
876	Measuring and Regulating Station Expenses - Industrial	235,635	209,244	(26,391)
878	Meters and House Regulators Expense	2,442,888	2,088,834	(354,054)
879	Customer Installations Expense	3,962,126	4,132,460	170,334
880	Other Expenses	5,541,933	4,385,058	(1,156,875)
881	Rents	194,079	227,851	33,772
TOTAL DISTRIBUTION EXPENSES - OPERATION		27,265,084	25,386,399	(1,878,685)
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
	Supervision and Engineering	28,555	43,232	14,677
886	Structures and Improvements	163,406	50,745	(112,661)
887	Mains	10,483,269	9,238,551	(1,244,718)
889	Measuring and Regulating Station Expenses - General	681,979	534,461	(147,518)
890	Measuring and Regulating Station Expenses - Industrial	129,700	111,189	(18,511)
892	Services	1,938,730	2,703,363	764,633
893	Meters and House Regulators	316,905	269,554	(47,351)
894	Other Equipment	875,163	720,656	(154,507)
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		14,617,707	13,671,751	(945,956)
TOTAL DISTRIBUTION EXPENSES		41,882,791	39,058,150	(2,824,641)
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	0	0	0
902	Meter Reading Expenses	2,662,815	1,960,079	(702,736)
903	Customer Records and Collections Expenses	8,569,333	8,524,645	(44,688)
904	Uncollectible Accounts	20,596,243	15,773,095	(4,823,148)
905	Miscellaneous Customer Accounts expenses	18,933	16,936	(1,997)
TOTAL CUSTOMER ACCOUNTS EXPENSES		31,847,324	26,274,755	(5,572,569)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED MAY 31, 2011 AND MAY 31, 2012

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease)
		May 31, 2011	May 31, 2012	
		\$	\$	\$
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	0	0	0
908	Customer Assistance	9,674,273	3,197,825	(6,476,448)
909	Informational / Instructional Advertising	115,792	34,344	(81,448)
910	Miscellaneous Customer Service and Information	1,315,386	1,157,743	(157,643)
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	11,105,451	4,389,912	(6,715,539)
<u>SALES EXPENSE</u>				
911	Supervision	0	0	0
912	Demonstration	512,785	585,454	72,669
913	Advertising	3,916	115,905	111,989
916	Miscellaneous	0	0	0
	TOTAL SALES EXPENSE	516,701	701,359	184,658
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	3,509,080	3,376,491	(132,589)
921	Office Supplies and Expenses	1,087,860	2,043,897	956,037
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	27,579,644	29,837,581	2,257,937
924	Property Insurance	177,683	145,582	(32,101)
925	Injuries and Damages	3,649,808	3,349,854	(299,954)
926	Employee Pensions and Benefits	19,680,155	13,257,332	(6,422,823)
928	Regulatory Commission Expenses	1,330,916	1,396,622	65,706
930	Miscellaneous General	364,472	498,942	134,470
931	Rent - General	205,729	247,004	41,275
	TOTAL ADMINISTRATIVE AND GENERAL	57,585,347	54,153,305	(3,432,042)
	TOTAL OPERATION AND MAINTENANCE	495,425,424	307,404,090	(188,021,334)
403	Depreciation	25,315,868	29,222,936	3,907,068
408.1	Taxes Other Than Income Taxes	3,885,331	3,987,395	102,064
	Deductions Before Federal and State Income Taxes	524,626,623	340,614,421	(184,012,202)
	Net Utility Operating Income Before Income Taxes	59,584,926	50,058,140	(9,526,786)
409.1	Income Taxes: Federal	(15,874,092)	(7,308,925)	8,565,167
409.1	Income Taxes: State	(3,018,992)	(795,585)	2,223,407
410.1	Provision for Deferred Income Taxes - Federal	5,274,223	1,655,565	(3,618,658)
410.1	Provision for Deferred Income Taxes - State	1,395,893	1,299,303	(96,590)
411.1	Provision for Deferred Income Taxes - Credit	(360,237)	(360,239)	(2)
	Total Income Taxes	(12,583,205)	(5,509,881)	7,073,324
	Net Utility Operating Income	72,168,131	55,568,021	(16,600,110)

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The decrease is primarily due to decreased gas costs and reduced consumption for the 12 months ended May 2012. The Rider USP rate also decreased for the twelve months ended May 2012.	(132,551,933)
ACCOUNT 481.1 - COMMERCIAL SALES	The decrease is primarily due to decreased gas costs and reduced consumption for the 12 months ended May 2012.	(39,534,676)
ACCOUNT 481.2 INDUSTRIAL SALES	The decrease is primarily due to decreased gas costs and reduced consumption for the 12 months ended May 2012.	(1,455,819)
ACCOUNT 481.3 OTHER	Change immaterial.	(94)
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue follows the decrease in gas service revenue.	(270,803)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	Small increase due to increased miscellaneous service revenue for the 12 months ended May 2012.	25,371
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to an increase in residential volumes for the 12 months ended May 2012. The increase was partially offset by a decrease in the USP rider for the 12 months ended May 2012.	5,094,245
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	Increase primarily due to increased billings for calls for the Smithfield call center for furniture and equipment.	32,735
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	Decrease is primarily due to decreased off system sales.	(24,878,014)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>(193,538,988)</u>

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The decrease is primarily due to a decrease in purchased gas cost recovery costs for the twelve months ended May 31, 2012. This is due to decreased prices and volumes. Off system sales activity also decreased.	(169,656,808)
UNDERGROUND STORAGE EXPENSES	Change immaterial.	(4,393)
DISTRIBUTION - OPERATION EXPENSES	The decrease is primarily due to decreased corporate services costs for Supervision and Engineering and decreased materials and labor for Other Distribuion Expenses.	(1,878,685)
DISTRIBUTION - MAINTENANCE EXPENSES	The decrease is primarily due to decreased leak repair costs for mains.	(945,956)
CUSTOMER ACCOUNTS EXPENSE	The decrease is primarily due to a decrease in Customer Assistance Plan uncollectible expense and a decrease in meter reading expense. The decrease is partially offset by an increase in regular uncollectible expense.	(5,572,569)
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The decrease is primarily due to a decrease in the amortization expense for the Universal Services Plan rider.	(6,715,539)
SALES EXPENSE	Increase is primarily related to an increase in Corporate Services expenses related to marketing and advertising.	184,658
ADMINISTRATIVE AND GENERAL EXPENSES	Decrease is primarily due to decrease in pension expense and FAS 112 costs. The decrease is partilly offset by an increase in Corporate Services expenses.	(3,432,042)
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<u>(188,021,334)</u>

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	Increase primarily due to increase in capital plant, an increase in negative net salvage amortization, and an increase in depreciation rates.	3,907,068
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	Increase is primarily due to an increase in sales and uses taxes and property tax. The increase is partially offset by a decrease in state capital tax.	102,064
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to federal NOL. The increase is partially offset by and a decrease in net income before taxes.	10,788,574
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to federal NOL and amortization of tax refund. This decrease is partially offset due to tax method change of repairs versus capital.	(3,715,248)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	Change immaterial.	(2)
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<u>(16,600,110)</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

Columbia Gas of Pennsylvania's business does not extend into different states or jurisdictions.

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

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

Response:

Accounting Entries for May 31, 2012:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	173-0200	2,356,000
Unbilled Revenue	495-7xxx	(1,469,000)
Unbilled Revenue-Transportation	489-2xxx	(887,000)
 Gas Purchased Cost Related To Unbilled Revenue	 805-4000	 437,000
Unrecovered Purchased Gas Costs	191-4000	(437,000)
 Accrued Utility Revenue	 173-0300	 223,949
Unbilled Revenue-Off System Sales	495-4000	(223,949)

Accounting Entries for May 31, 2011:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	173-0200	(1,853,000)
Unbilled Revenue	495-7xxx	1,933,000
Unbilled Revenue-Transportation	489-2xxx	(80,000)
 Gas Purchased Cost Related To Unbilled Revenue	 805-4000	 1,042,000
Unrecovered Purchased Gas Costs	191-4000	(1,042,000)
 Accrued Utility Revenue	 173-0300	 (140,688)
Unbilled Revenue-Off System Sales	495-4000	140,688

Note: The above accounting entries are reversed the following month and new entries are established to record the accrued revenue for the current month. For ratemaking, accrued revenues are eliminated. Revenue has been restated on an "as billed" basis.

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52(a)

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

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

Response: The total number of customers served by the utility as of May 31, 2012 was 412,781.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of May 31, 2012. On Exhibit No. 3 page 10, the operating revenues as booked are shown at May 31, 2012.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended May 31, 2012, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended May 31, 2012, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III E

4. Provide detailed calculations substantiating the adjustment to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.

- a. Breakdown changes in number of customers by rate schedules.
- b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

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

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

Response: See Exhibit No. 3, pages 6-8.

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

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

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

Response: If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1-1/4%) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III E

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

Response: See Exhibit No. 3, Schedule Nos. 1 through 10.

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

Response: See Exhibit No. 3, Schedule Nos. 1 through 10.

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

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas MCF):

- (i) For each major classification of customers

(a) MCF sales

(b) Dollar Revenues

(c) Forfeited discounts (Total if not available by classification).

(d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.

(ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.

(iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:

(a) Fuel Adjustment Surcharge

(b) State Tax Surcharge

(c) Any other surcharge being used to collect revenue.

(d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

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

Response: See Exhibit No. 3, Schedule Nos. 1 through 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III E

15. State manner in which revenues are being presented for ratemaking purposes:
- a. Accrued Revenues
  - b. Billed Revenues
  - c. Cash Revenues

Provide details of the method followed.

Response: Revenues are reported for ratemaking purposes on an "as billed" basis. Adjustments for ratemaking purposes appear in Exhibit No. 3.

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

Response: Please refer to Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 3 Schedule No. 1 summaries.

Columbia Gas of Pennsylvania, Inc.  
 Comparison of Revenues at Current and Proposed Rates  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Page 6 of 10  
 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential	3,334,401	22,735,937.6	215,685,532	46,762,146	262,447,678
3	<b>Rate Schedule PRDGSS - Pilot Residential Distributed Generation Sales Service</b>					
4	Residential	278	2,716.3	23,937	5,131	29,068
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>					
6	Commercial	325,294	7,961,727.5	58,373,997	9,251,894	67,625,891
7	Industrial	<u>710</u>	<u>97,506.3</u>	<u>648,767</u>	<u>81,042</u>	<u>729,809</u>
8	Total Rate Schedule SGSS	326,004	8,059,233.8	59,022,764	9,332,936	68,355,700
9	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
10	Commercial	12	59,376.8	265,747	877	266,624
11	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
12	Industrial	0	0.0	0	0	0
13	<b>Rate Schedule LGSS - Large General Sales Service</b>					
14	Commercial	848	868,205.6	5,195,624	539,085	5,734,709
15	Industrial	<u>97</u>	<u>73,283.8</u>	<u>449,332</u>	<u>47,439</u>	<u>496,771</u>
16	Total Rate Schedule LGSS	945	941,489.4	5,644,956	586,524	6,231,480
17	<b>Tariff Sales Summary by Customer Class</b>					
18	Total Residential Sales	3,334,679	22,738,654	215,709,469	46,767,277	262,476,746
19	Total Commercial Sales	326,154	8,889,310	63,835,368	9,791,856	73,627,224
20	Total Industrial Sales	<u>807</u>	<u>170,790</u>	<u>1,098,099</u>	<u>128,481</u>	<u>1,226,580</u>
21	Total Tariff Sales	3,661,640	31,798,753.9	280,642,936	56,687,614	337,330,550

Columbia Gas of Pennsylvania, Inc.  
 Comparison of Revenues at Current and Proposed Rates  
 For the 12 Months Ended May 31, 2012

Line	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
2	Residential	966,299	7,316,962.3	42,127,340	14,538,834	56,666,174
3	<b>Residential Distribution Service (CAP - Before Discount)</b>					
4	Residential	266,285	2,663,151.4	13,138,189	284,689	13,422,878
5	<b>Rate Schedule PRDGDS - Pilot Residential Distributed Generation Distribution Service (Choice)</b>					
6	Residential	72	771.4	4,006	1,402	5,408
7	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
8	Commercial	93,489	1,544,442.9	6,470,669	2,058,829	8,529,498
9	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
10	Commercial	25,136	3,397,849.2	8,474,641	2,761,072	11,235,713
11	Industrial	<u>430</u>	<u>58,743.1</u>	<u>131,115</u>	<u>46,571</u>	<u>177,686</u>
12	Total Rate Schedule SGDS	25,566	3,456,592.3	8,605,756	2,807,643	11,413,399
13	<b>Rate Schedule SDS - Small Distribution Service</b>					
14	Commercial	3,784	3,972,514.0	5,547,304	359,282	5,906,586
15	Industrial	<u>1,244</u>	<u>2,090,741.7</u>	<u>2,881,937</u>	<u>181,428</u>	<u>3,063,365</u>
16	Total Rate Schedule SDS	5,028	6,063,255.7	8,429,241	540,710	8,969,951
17	<b>Rate Schedule LDS - Large Distribution Service</b>					
18	Commercial	266	3,100,910.7	2,893,821	3,215	2,897,036
19	Industrial	<u>823</u>	<u>15,085,078.9</u>	<u>10,185,568</u>	<u>7,904</u>	<u>10,193,472</u>
20	Total Rate Schedule LDS	1,089	18,185,989.6	13,079,389	11,119	13,090,508
21	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
22	Commercial	12	100,108.8	23,121	27	23,148
23	Industrial	<u>36</u>	<u>3,152,448.6</u>	<u>402,001</u>	<u>37</u>	<u>402,038</u>
24	Total Rate Schedule MLSS - Class I	48	3,252,557.4	425,122	64	425,186
25	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
26	Industrial	60	2,063,678.9	832,248	186	832,434
27	<b>Transportation Summary by Customer Class</b>					
28	Total Residential Transportation	1,232,656	9,980,885	55,269,535	14,824,925	70,094,460
29	Total Commercial Transportation	122,687	12,115,825.6	23,409,556	5,182,425	28,591,981
30	Total Industrial Transportation	<u>2,593</u>	<u>22,450,691.2</u>	<u>14,432,869</u>	<u>236,126</u>	<u>14,668,995</u>
31	Total Transportation	1,357,936	44,547,401.9	93,111,960	20,243,476	113,355,436

Columbia Gas of Pennsylvania, Inc.  
 Comparison of Revenues at Current and Proposed Rates  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Page 8 of 10  
 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
<b>1</b>	<b>Total Company Throughput by Customer Class</b>					
2	Total Residential	4,567,335	32,719,539.0	270,979,004	61,592,202	332,571,206
3	Total Commercial	448,841	21,005,135.5	87,244,924	14,974,281	102,219,205
4	Total Industrial	<u>3,400</u>	<u>22,621,481.3</u>	<u>15,530,968</u>	<u>364,607</u>	<u>15,895,575</u>
5	Total Throughput	5,019,576	76,346,155.8	373,754,896	76,931,090	450,685,986
<b>6</b>	<b>Other Operating Revenue</b>					
7	487 - Forfeited Discounts			934,013	0	934,013
8	488 - Miscellaneous Service Revenues			146,687	0	146,687
9	493 - Rent from Gas Property			173,011	0	173,011
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			144,725	0	144,725
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,398,436	0	1,398,436
<b>15</b>	<b>Total Company Revenue</b>			375,153,332	76,931,090	452,084,422

Columbia Gas of Pennsylvania, Inc.  
 Dth and Revenue Summary Current Rates  
 For the 12 Months Ending May 31, 2012

Line No.	Acct No.	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Storage Interest (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Unbundled Uncollectibles (5) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (6) \$	OPEB Adj. (7) \$	Weather Adjustment (8) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (9=10-(1-8)) \$	Annualized Base Revenue (10) \$ <i>(Ex 3, Sch 1)</i>
<b>1 GAS SERVICE REVENUE</b>												
2	480	Residential Sales Revenue	204,673,288	(96,618,464)	(9,160,122)	(59,888)	(1,300,774)	0	0	7,270,649	3,130,381	107,935,070
3	481	Commercial Sales Revenue	63,631,622	(38,358,042)	0	(22,558)	(462,369)	0	0	1,862,275	(1,687,638)	24,963,290
4	481	Industrial Sales Revenue	1,459,137	(772,358)	0	(1,036)	(5,991)	0	0	0	(325,424)	354,328
5	495	Unbilled Revenue	1,469,003	(239,996)	(74,000)	0	0	(1,155,007)	0	0	0	0
6	481	Other Sales Revenue [1]	<u>835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(835)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7		<b>TOTAL GAS SERVICE REV</b>	271,233,885	(135,988,860)	(9,234,122)	(83,482)	(1,769,134)	(1,155,842)	0	9,132,924	1,117,319	133,252,688
8	487	Forfeited Discounts	929,702	0	0	0	0	0	0	0	4,311	934,013
9	488	Miscellaneous Service Rev	146,687	0	0	0	0	0	0	0	0	146,687
10	489	Transportation of Gas	79,405,758	(7,732,042)	(2,948,945)	(21,760)	0	0	0	4,927,465	6,025,706	79,656,182
11	489	Trans of Gas - Unbilled	887,011	0	0	0	0	(887,011)	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0
14	495	Off System Sales	37,751,782	(37,752,592)	0	0	0	0	0	0	810	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	0	0	0	0	144,725
17	496	Provision For Rate Refunds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18		<b>TOTAL OTHER OPER. REV</b>	119,438,676	(45,484,634)	(2,948,945)	(21,760)	0	(887,011)	0	4,927,465	6,030,827	81,054,618
19		<b>TOTAL REVENUE</b>	390,672,561	(181,473,494)	(12,183,067)	(105,242)	(1,769,134)	(2,042,853)	0	14,060,389	7,148,146	214,307,306
<b>20 SALES VOL (Dth) Phy. Flow</b>												
21		Residential Sales	19,975,870.7	0.0	0.0	0.0	0.0	0.0	0.0	2,777,908.2	(15,125.0)	22,738,653.9
22		Commercial Sales	8,046,884.2	0.0	0.0	0.0	0.0	0.0	0.0	933,416.1	(90,990.4)	8,889,309.9
23		Industrial Sales	170,227.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	563.0	170,790.1
24		Unbilled Sales	(130,761.0)	0.0	0.0	0.0	0.0	130,761.0	0.0	0.0	0.0	0.0
25		Other Sales [1]	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26		<b>TOTAL GAS SERVICE SALES</b>	28,062,221.0	0.0	0.0	0.0	0.0	130,761.0	0.0	3,711,324.3	(105,552.4)	31,798,753.9
<b>27 TRANSPORTATION VOL (Dth) Phy. Flow</b>												
28		Residential Transportation	8,756,176.1	0.0	0.0	0.0	0.0	0.0	0.0	1,224,709.0	0.0	9,980,885.1
29		Commercial Transportation	10,891,760.5	0.0	0.0	0.0	0.0	0.0	0.0	1,161,022.0	63,043.1	12,115,825.6
30		Industrial Transportation	22,528,274.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(77,583.7)	22,450,691.2
31		Unbilled Transportation	<u>25,468.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(25,468.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
32		<b>TOTAL TRANS VOLUME</b>	42,201,679.5	0.0	0.0	0.0	0.0	(25,468.0)	0.0	2,385,731.0	(14,540.6)	44,547,401.9
33		<b>TOTAL THROUGHPUT</b>	70,263,900.5	0.0	0.0	0.0	0.0	105,293.0	0.0	6,097,055.3	(120,093.0)	76,346,155.8

[1] Included in Industrial.

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Storage Interest (4) \$ (Ex 3, Sch 1)	Annualized Unbundled Uncollectibles (5) \$ (Ex 3, Sch 1)	Annualized Revenue (6=1+2+3+4+5) \$ (Ex 3, Sch 1)
<b>1 GAS SERVICE REVENUE</b>								
2	480	Residential Sales Revenue	107,935,070	98,258,272	8,174,547	0	1,341,580	215,709,469
3	481	Commercial Sales Revenue	24,963,290	38,402,336	0	0	469,742	63,835,368
4	481	Industrial Sales Revenue	354,328	738,018	0	0	5,753	1,098,099
5	495	Unbilled Revenue	0	0	0	0	0	0
6	481	Other Sales Revenue	0	0	0	0	0	0
7	<b>TOTAL GAS SERVICE REV</b>		133,252,688	137,398,626	8,174,547	0	1,817,075	280,642,936
8	487	Forfeited Discounts	934,013	0	0	0	0	934,013
9	488	Miscellaneous Service Revenues	146,687	0	0	0	0	146,687
10	489	Transportation of Gas	79,656,182	10,825,053	2,630,725	0	0	93,111,960
11	489	Trans of Gas - Unbilled	0	0	0	0	0	0
12	493	Rent from Gas Property	173,011	0	0	0	0	173,011
13	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0
14	495	Off System Sales	0	0	0	0	0	0
15	495	Unbilled Off System Sales	0	0	0	0	0	0
16	495	Other Gas Revenues - Other	144,725	0	0	0	0	144,725
17	496	Provision For Rate Refunds	0	0	0	0	0	0
18	<b>TOTAL OTHER OPER. REV</b>		81,054,618	10,825,053	2,630,725	0	0	94,510,396
19	<b>TOTAL REVENUE</b>		214,307,306	148,223,679	10,805,272	0	1,817,075	375,153,332
<b>20 SALES VOL (Dth)</b>								
21	Residential Sales		22,738,653.9	0.0	0.0	0.0	0.0	22,738,653.9
22	Commercial Sales		8,889,309.9	0.0	0.0	0.0	0.0	8,889,309.9
23	Industrial Sales		170,790.1	0.0	0.0	0.0	0.0	170,790.1
24	Unbilled Sales		0.0	0.0	0.0	0.0	0.0	0.0
25	Other Sales		0.0	0.0	0.0	0.0	0.0	0.0
26	<b>TOTAL GAS SERVICE SALES</b>		31,798,753.9	0.0	0.0	0.0	0.0	31,798,753.9
<b>27 TRANSPORTATION VOLUMES (Dth)</b>								
28	Residential Transportation		9,980,885.1	0.0	0.0	0.0	0.0	9,980,885.1
29	Commercial Transportation		12,115,825.6	0.0	0.0	0.0	0.0	12,115,825.6
30	Industrial Transportation		22,450,691.2	0.0	0.0	0.0	0.0	22,450,691.2
31	Unbilled Transportation		0.0	0.0	0.0	0.0	0.0	0.0
32	<b>TOTAL TRANS VOLUME</b>		44,547,401.9	0.0	0.0	0.0	0.0	44,547,401.9
33	<b>TOTAL THROUGHPUT</b>		76,346,155.8	0.0	0.0	0.0	0.0	76,346,155.8

Columbia Gas of Pennsylvania, Inc.  
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 1  
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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule RSS - Residential Sales Service</b>						
2	<b>RESIDENTIAL</b>					
3	Customer Charge	3,334,401		18.73	62,453,331	
4	Commodity Charge:					
5	First 2.1 Dth		5,660,339.7	0.0000	0	
6	Over 2.1 Dth		<u>17,075,597.9</u>	2.6708	45,605,507	
7	Rider USP - Universal Service Plan		22,735,937.6	0.3595	<u>8,173,570</u>	
8	Subtotal				116,232,408	
9	STAS				<u>(134,830)</u>	
10	Base Rate Revenue				116,097,578	
11	Gas Cost		22,735,937.6	4.3212	<u>98,246,534</u>	
12	Unbundled Uncollectibles		22,735,937.6	0.0590	1,341,420	
13	Storage Interest		<u>22,735,937.6</u>	0.0000	0	
14	Total Rate Schedule RSS	3,334,401	22,735,937.6		215,685,532	9.4865
<b>15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>						
16	<b>RESIDENTIAL</b>					
17	Customer Charge	278		18.73	5,207	
18	Commodity Charge:					
19	First 2.1 Dth		518.8	0.0000	0	
20	Over 2.1 Dth		<u>2,197.5</u>	2.6708	5,869	
21	Rider USP - Universal Service Plan		2,716.3	0.3595	<u>977</u>	
22	Subtotal				12,053	
23	STAS				<u>(14)</u>	
24	Base Rate Revenue				12,039	
25	Gas Cost		2,716.3	4.3212	<u>11,738</u>	
26	Unbundled Uncollectibles		2,716.3	0.0590	160	
27	Storage Interest		<u>2,716.3</u>	0.0000	0	
28	Total Rate Schedule PRDGSS	278	2,716.3		23,937	8.8124
<b>29 Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>						
30	<b>COMMERCIAL</b>					
31	Customer Charge:					
32	Less Than 6,438 Therms Annually	282,006		20.18	5,690,881	
33	6,438 - 64,380 Therms Annually	43,288		32.09	1,389,112	
34	Commodity Charge:					
35	All Gas Consumed		<u>7,961,727.5</u>	2.0658	<u>16,447,337</u>	
36	Subtotal		7,961,727.5		23,527,330	
37	STAS				<u>(27,292)</u>	
38	Base Rate Revenue				23,500,038	
39	Gas Cost		7,961,727.5	4.3212	<u>34,404,217</u>	
40	Unbundled Uncollectibles		7,961,727.5	0.0590	469,742	
41	Storage Interest		<u>7,961,727.5</u>	0.0000	0	
42	Total Commercial SGSS	325,294	7,961,727.5		58,373,997	7.3318

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>						
<b>2 INDUSTRIAL</b>						
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	192		20.18	3,875	
5	6,438 - 64,380 Therms Annually	518		32.09	16,623	
6	Commodity Charge:					
7	All Gas Consumed		<u>97,506.3</u>	2.0658	<u>201,429</u>	
8	Subtotal		97,506.3		221,927	
9	STAS				<u>(257)</u>	
10	Base Rate Revenue				221,670	
11	Gas Cost		97,506.3	4.3212	<u>421,344</u>	
12	Unbundled Uncollectibles		97,506.3	0.0590	5,753	
13	Storage Interest		<u>97,506.3</u>	0.0000	<u>0</u>	
14	Total Industrial SGSS	710	97,506.3		648,767	6.6536
15	Total Rate Schedule SGSS	326,004	8,059,233.8		59,022,764	7.3236
<b>16 Rate Schedule NSS - Negotiated Sales Service</b>						
<b>17 COMMERCIAL</b>						
18	Customer Charge					
19	Less than 6,438 Therms Annually	0		20.18	0	
20	6,438 - 64,380 Therms Annually	0		32.09	0	
21	64,380 - 107,289 Therms Annually	0		125.12	0	
22	107,289 - 536,489 Therms Annually	0		469.34	0	
23	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	Less than 6,438 Therms Annually		0.0	2.0658	0	
26	6,438 - 64,380 Therms Annually		0.0	2.0658	0	
27	64,380 - 107,289 Therms Annually		0.0	1.1416	0	
28	107,289 - 536,489 Therms Annually		(0.0)	1.1416	0	
29	536,489 - 1,072,989 Therms Annually		<u>59,376.8</u>	0.0935	<u>5,552</u>	
30	Subtotal		59,376.8		19,340	
31	STAS				<u>(22)</u>	
32	Base Rate Revenue				19,318	
33	Gas Cost - Commodity			(workpaper)	190,065	
34	Gas Cost - Demand		<u>6,600.0</u>		<u>56,364</u>	
35	Total Rate Schedule NSS	12	59,376.8		265,747	4.4756
<b>36 INDUSTRIAL</b>						
37	Customer Charge					
38	Less than 6,438 Therms Annually	0		20.18	0	
39	64,380 - 107,989 Annually	0		125.12	0	
40	Commodity Charge:					
41	Less than 6,438 Therms Annually		0.0	2.0658	0	
42	64,380 - 107,989 Annually		0.0	1.1416	<u>0</u>	
43	Subtotal				0	
44	STAS				<u>0</u>	
45	Base Rate Revenue				0	
46	Gas Cost - Commodity		<u>0.0</u>	(workpaper)	<u>0</u>	
47	Total Rate Schedule NSS	0	0.0		0	0.0000

Columbia Gas of Pennsylvania, Inc.  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended May 31, 2012

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule LGSS - Large General Sales Service</b>						
<b>2 COMMERCIAL</b>						
3	Customer Charge:					
4	Less Than 107,300 Therms Annually	517		125.12	64,687	
5	107,300 - 536,489 Therms Annually	319		469.34	149,719	
6	536,489 - 1,072,989 Therms Annually	12		1,149.00	13,788	
7	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
8	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
9	> 7,510,989 Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,073.0 Dth		539,037.6	1.4241	767,643	
12	Next 4,292.0 Dth		300,621.6	1.3707	412,062	
13	Next 5,365.0 Dth		25,952.7	1.3390	34,751	
14	Over 10,730.0 Dth		<u>2,593.7</u>	1.1416	<u>2,961</u>	
15	Subtotal		868,205.6		1,445,611	
16	STAS				<u>(1,677)</u>	
17	Base Rate Revenue				1,443,934	
18	Gas Cost		868,205.6	4.3212	3,751,690	
19	Storage Interest		<u>868,205.6</u>	0.0000	<u>0</u>	
20	Total Commercial LGSS	848	868,205.6		5,195,624	5.9843
<b>21 INDUSTRIAL</b>						
22	Customer Charge:					
23	Less Than 107,300 Therms Annually	48		125.12	6,006	
24	107,300 - 536,489 Therms Annually	49		469.34	22,998	
25	536,489 - 1,072,989 Therms Annually	0		1,149.00	0	
26	1,072,989 - 3,219,000 Therms Annually	0		2,050.00	0	
27	3,219,000 - 7,510,989 Therms Annually	0		4,096.00	0	
28	> 7,510,989 Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,073.0 Dth		62,899.7	1.4241	89,575	
31	Next 4,292.0 Dth		10,384.1	1.3707	14,233	
32	Next 5,365.0 Dth		0.0	1.3390	0	
33	Over 10,730.0 Dth		<u>0.0</u>	<u>1.1416</u>	<u>0</u>	
34	Subtotal		73,283.8		132,812	
35	STAS				<u>(154)</u>	
36	Base Rate Revenue				132,658	
37	Gas Cost		73,283.8	4.3212	316,674	
38	Storage Interest		<u>73,283.8</u>	0.0000	<u>0</u>	
39	Total Industrial LGSS	97	73,283.8		449,332	6.1314
40	Total Rate Schedule LGSS	945	941,489.4		5,644,956	5.9958

Columbia Gas of Pennsylvania, Inc.  
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
 For the 12 Months Ended May 31, 2012

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
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1 Tariff Sales Summary by Customer Class						
2	Base Rate Revenue				108,069,914	
3	STAS				(134,844)	
4	Rider USP				8,174,547	
5	Unbundled Uncollectibles				1,341,580	
6	Storage Interest				0	
7	Gas Cost				<u>98,258,272</u>	
8	Total Residential Sales	3,334,679	22,738,653.9		215,709,469	
9	Base Rate Revenue				24,992,281	
10	STAS				(28,991)	
11	Unbundled Uncollectibles				469,742	
12	Storage Interest				0	
13	Gas Cost				<u>38,402,336</u>	
14	Total Commercial Sales	326,154	8,889,309.9		63,835,368	
15	Base Rate Revenue				354,739	
16	STAS				(411)	
17	Unbundled Uncollectibles				5,753	
18	Storage Interest				0	
19	Gas Cost				<u>738,018</u>	
20	Total Industrial Sales	807	170,790.1		1,098,099	
21	Total Tariff Sales	3,661,640	31,798,753.9		280,642,936	

Columbia Gas of Pennsylvania, Inc.  
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
<b>2 RESIDENTIAL</b>						
3	Customer Charge	966,299		18.73	18,098,780	
4	Commodity Charge:					
5	First 2.1 Dth		1,681,505.9	0.0000	0	
6	Over 2.1 Dth		<u>5,635,456.4</u>	2.6708	15,051,177	
7	Rider USP - Universal Service Plan		7,316,962.3	0.3595	<u>2,630,448</u>	
8	Subtotal				35,780,405	
9	STAS				<u>(41,505)</u>	
10	Base Rate Revenue				35,738,900	
11	Gas Cost		7,316,962.3	0.8731	6,388,440	
12	Storage Interest		<u>7,316,962.3</u>	0.0000	0	
13	Total Rate Schedule RDS	966,299	7,316,962.3		42,127,340	5.7575
<b>14 Residential Distribution Service (CAP)</b>						
<b>15 RESIDENTIAL</b>						
16	Customer Charge	266,285		18.73	4,987,518	
17	Commodity Charge:					
18	First 2.1 Dth		477,277.4	0.0000	0	
19	Over 2.1 Dth		<u>2,185,874.0</u>	2.6708	<u>5,838,032</u>	
20	Subtotal		2,663,151.4		10,825,550	
21	STAS				<u>(12,558)</u>	
22	Base Rate Revenue				10,812,992	
23	Gas Cost		2,663,151.4	0.8731	2,325,197	
24	Storage Interest		<u>2,663,151.4</u>	0.0000	0	
25	Total Rate Schedule RCC	266,285	2,663,151.4		13,138,189	4.9333
<b>26 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</b>						
<b>27 RESIDENTIAL</b>						
28	Customer Charge	72		18.73	1,349	
29	Commodity Charge:					
30	First 2.1 Dth		131.2	0.0000	0	
31	Over 2.1 Dth		<u>640.2</u>	2.6708	1,710	
32	Rider USP - Universal Service Plan		771.4	0.3595	<u>277</u>	
33	Subtotal				3,336	
34	STAS				<u>(4)</u>	
35	Base Rate Revenue				3,332	
36	Gas Cost		771.4	0.8731	674	
37	Storage Interest		<u>771.4</u>	0.0000	0	
38	Total Rate Schedule RDGDS	72	771.4		4,006	5.1932
<b>39 Rate Schedule SCD - Small Commercial Distribution (Choice)</b>						
<b>40 COMMERCIAL</b>						
41	Customer Charge					
42	Less Than 6,438 Therms Annually	89,203		20.18	1,800,117	
43	6,438 - 64,380 Therms Annually	4,286		32.09	137,538	
44	Commodity Charge:					
45	All Gas Consumed		1,544,442.9	2.0658	<u>3,190,510</u>	
46	Subtotal				5,128,165	
47	STAS				<u>(5,949)</u>	
48	Base Rate Revenue				5,122,216	
49	Gas Cost		1,544,442.9	0.8731	1,348,453	
50	Storage Interest		<u>1,544,442.9</u>	0.0000	0	
51	Total Rate Schedule SCD	93,489	1,544,442.9		6,470,669	4.1896

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Bills (1) <small>(Ex 3, Sch 2)</small>	Volumes (2) DTH <small>(Ex 3, Sch 3)</small>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGDS - Small General Distribution Service</b>						
<b>2 COMMERCIAL</b>						
3	Customer Charge:					
4	Less Than 6,438 Therms Annually	6,387		20.18	128,890	
5	6,438 - 64,380 Therms Annually	<u>18,652</u>		32.09	598,543	
6	Total	25,039				
7	Commodity Charge:					
8	Priority 1 - Aggregation		650,137.5	2.0658	1,343,054	
9	All Other Aggregation		<u>2,721,702.2</u>	2.0658	<u>5,622,492</u>	
10	Subtotal		3,371,839.7		7,692,979	
11	STAS				<u>(8,924)</u>	
12	Subtotal				7,684,055	
13	Flex	97	26,009.5 (workpaper)		28,820	
14	Priority 1 Gas Cost		650,137.5	1.1717	761,766	
15	Storage Interest		<u>650,137.5</u>	0.0000	<u>0</u>	
16	Total Commercial SGDS	25,136	3,397,849.2		8,474,641	2.4941
<b>17 INDUSTRIAL</b>						
18	Customer Charge:					
19	Less Than 6,438 Therms Annually	164		20.18	3,310	
20	6,438 - 64,380 Therms Annually	<u>254</u>		32.09	8,151	
21	Total	418				
22	Commodity Charge:					
23	Priority 1 - Aggregation		446.0	2.0658	921	
24	All Other Aggregation		<u>56,744.1</u>	2.0658	<u>117,222</u>	
25	Subtotal		57,190.1		129,604	
26	STAS				<u>(150)</u>	
27	Subtotal				129,454	
28	Flex	12	1,553.0 (workpaper)		1,138	
29	Priority 1 Gas Cost		446.0	1.1717	523	
30	Storage Interest		<u>446.0</u>	0.0000	<u>0</u>	
31	Total Industrial SGD\$	430	58,743.1		131,115	2.2320
32	Total Rate Schedule SGDS	25,566	3,456,592.3		8,605,756	2.4897

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SDS - Small Distribution Service</b>						
<b>2 COMMERCIAL</b>						
Customer Charge:						
4	64,380 - 107,300 Therms Annually	1,991		125.12	249,114	
5	107,300 - 536,490 Therms Annually	<u>1,697</u>		469.34	796,470	
6	Total	3,688				
Commodity Charge:						
8	Deliveries		3,804,029.0	1.1416	<u>4,342,680</u>	
9	Subtotal				5,388,264	
10	STAS				(6,250)	
11	Flexed Deliveries	<u>96</u>	<u>168,485.0</u> (workpaper)		<u>165,290</u>	
12	Total Commercial SDS	3,784	3,972,514.0		5,547,304	1.3964
<b>13 INDUSTRIAL</b>						
Customer Charge:						
15	64,380 - 107,300 Therms Annually	248		125.12	31,030	
16	107,300 - 536,490 Therms Annually	<u>996</u>		469.34	467,463	
17	Total	1,244				
Commodity Charge:						
19	Deliveries		2,090,741.7	1.1416	<u>2,386,791</u>	
20	Subtotal				2,885,284	
21	STAS				(3,347)	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,090,741.7		2,881,937	1.3784
24	Total Rate Schedule SDS	5,028	6,063,255.7		8,429,241	1.3902
<b>25 Rate Schedule LDS - Large Distribution Service</b>						
<b>26 COMMERCIAL</b>						
Customer Charge:						
28	536,500 - 1,073,000 Therms Annually	134		1,227.00	164,418	
29	1,073,000 - 3,219,000 Therms Annually	108		2,190.00	236,520	
30	3,219,000 - 7,511,000 Therms Annually	12		4,526.00	54,312	
31	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
32	Total	254			455,250	
Commodity Charge:						
34	536,500 - 1,073,000 Therms Annually		755,113.7	0.9270	699,990	
35	1,073,000 - 3,219,000 Therms Annually		1,398,533.6	0.8114	1,134,770	
36	3,219,000 - 7,511,000 Therms Annually		717,140.7	0.6716	481,632	
37	>7,511,000 Therms Annually		<u>0.0</u>	0.6716	<u>0</u>	
38	Total Commercial Deliveries		2,870,788.0		<u>2,316,392</u>	
39	Subtotal				2,771,642	
40	STAS				(3,215)	
41	Flexed Deliveries	<u>12</u>	<u>230,122.7</u> (workpaper)		<u>125,394</u>	
42	Total Commercial LDS	266	3,100,910.7		2,893,821	0.9332

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Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule LDS - Large Distribution Service</b>						
<b>2 INDUSTRIAL</b>						
3	Customer Charge:					
4	536,500 - 1,072,989 Therms Annually	293		1,227.00	359,511	
5	1,073,000 - 3,219,000 Therms Annually	206		2,190.00	451,140	
6	3,219,000 - 7,511,000 Therms Annually	72		4,526.00	325,872	
7	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
8	Total	571			1,136,523	
9	Commodity Charge:					
10	536,500 - 1,072,989 Therms Annually		1,771,843.6	0.9270	1,642,499	
11	1,073,000 - 3,219,000 Therms Annually		2,855,386.8	0.8114	2,316,861	
12	3,219,000 - 7,511,000 Therms Annually		2,557,655.0	0.6716	1,717,721	
	>7,511,000 Therms Annually		<u>0.0</u>	0.6716	<u>0</u>	
13	Total Industrial Deliveries		7,184,885.4		<u>5,677,081</u>	
14	Subtotal				6,813,604	
15	STAS				(7,904)	
16	Flexed Deliveries	<u>252</u>	<u>7,900,193.5</u> (workpaper)		<u>3,379,868</u>	
17	Total Industrial LDS	823	15,085,078.9		10,185,568	0.6752
18	Total Rate Schedule LDS	1,089	18,185,989.6		13,079,389	0.7192
<b>19 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
<b>20 COMMERCIAL</b>						
21	Customer Charge:					
22	268,250 - 536,500 Therms Annually	0		469.34	0	
23	536,500 - 1,073,000 Therms Annually	12		1,149.00	13,788	
24	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
25	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
26	> 7,511,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
27	Total	12				
28	Commodity Charge:					
29	All Gas Consumed		100,108.8	0.0935	<u>9,360</u>	
30	Subtotal				23,148	
31	STAS				(27)	
32	Flexed	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
33	Total Commercial MLDS - Class I	12	100,108.8		23,121	0.2310

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 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
 For the 12 Months Ended May 31, 2012

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
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**1 Rate Schedule MLDS - Main Line Distribution Service - Class I**

**2 INDUSTRIAL**

3	Customer Charge:					
4	268,250 - 536,500 Therms Annually	12		469.34	5,632	
5	536,500 - 1,073,000 Therms Annually	12		1,149.00	13,788	
6	1,073,000 - 3,219,000 Therms Annually	0		2,050.00	0	
7	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
8	> 7,511,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		130,102.6	0.0935	<u>12,165</u>	
12	Subtotal				31,585	
13	STAS				(37)	
14	Flexed	<u>12</u>	<u>3,022,346.0</u>	(workpaper)	<u>370,453</u>	
15	Total Industrial MLDS - Class I	36	3,152,448.6		402,001	0.1275
16	Total Rate Schedule MLDS - Class I	48	3,252,557.4		425,122	0.1307

**17 Rate Schedule MLDS - Main Line Distribution Service - Class II**

**18 INDUSTRIAL**

19	Customer Charge:					
20	268,250 - 536,500 Therms Annually	0		469.34	0	
21	536,500 - 1,073,000 Therms Annually	0		1,149.00	0	
22	1,073,000 - 3,219,000 Therms Annually	12		2,050.00	24,600	
23	3,219,000 - 7,511,000 Therms Annually	0		4,096.00	0	
24	> 7,511,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	Less Than 1,073,000 Therms Annually		0.0	0.5264	0	
28	1,073,000 - 3,219,000 Therms Annually		303,478.3	0.4471	135,685	
29	3,219,000 - 7,511,000 Therms Annually		0.0	0.3866	0	
30	> 7,511,000 Therms Annually		<u>0.0</u>	0.3349	<u>0</u>	
31	Subtotal		303,478.3		160,285	
32	STAS				(186)	
33	Flexed	<u>48</u>	<u>1,760,200.6</u>	(workpaper)	<u>672,149</u>	
34	Total Industrial MLDS - Class II	60	2,063,678.9		832,248	0.4033

Columbia Gas of Pennsylvania, Inc.  
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended May 31, 2012

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	<b>Transportation Summary by Customer Class</b>				
2	Residential				
3	Base Rate Revenue				43,978,566
4	STAS				(54,067)
5	Rider USP				2,630,725
6	Storage Interest				0
7	Gas Cost				<u>8,714,311</u>
8	Total Residential Transportation	1,232,656	9,980,885		55,269,535
9	Commercial				
10	Base Rate Revenue				21,323,702
11	STAS				(24,365)
12	Storage Interest				0
13	Gas Cost				<u>2,110,219</u>
14	Total Commercial Transportation	122,687	12,115,825.6		23,409,556
15	Industrial				
16	Base Rate Revenue				14,443,970
17	STAS				(11,624)
18	Storage Interest				0
19	Gas Cost				<u>523</u>
20	Total Industrial Transportation	<u>2,593</u>	<u>22,450,691.2</u>		<u>14,432,869</u>
21	Total Transportation	1,357,936	44,547,401.9		93,111,960
22	<b>Total Company Throughput</b>	5,019,576	76,346,155.8		373,754,896
23	<b>Other Operating Revenue</b>				
24	487 - Forfeited Discounts				934,013
25	488 - Miscellaneous Service Revenues				146,687
26	493 - Rent from Gas Property				173,011
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				144,725
30	496 - Provision For Rate Refunds				0
31	Total Other Operating Revenue				1,398,436
32	<b>Total Company Revenue</b>				375,153,332

Columbia Gas of Pennsylvania, Inc.  
 Number of Bills  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 2  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>		Incremental Bills <i>(Ex 3, Sch 5)</i>		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
					New Const (3)	Attrition (4) <i>(Ex 3, Sch 5)</i>			
<b>1 Rate Schedule RSS - Residential Sales Service</b>									
2	RESIDENTIAL								
3	Total Rate Schedule RSS	3,291,503	0	12,317	(22,020)	0	52,601	3,334,401	
<b>4 Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>									
5	RESIDENTIAL								
6	Total Rate Schedule RDGSS	277	0	0	0	0	1	278	
<b>7 Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>									
8	COMMERCIAL								
9	Less Than 6,438 Therms Annually	280,995	0	1,423	(2,940)	24	2,504	282,006	
10	6,438 - 64,380 Therms Annually	<u>43,197</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>(24)</u>	<u>109</u>	<u>43,288</u>	
11	Total Commercial Bills Under SGSS	324,192	6	1,423	(2,940)	0	2,613	325,294	
12	INDUSTRIAL								
13	Less Than 6,438 Therms Annually	192	0	0	0	0	0	192	
14	6,438 - 64,380 Therms Annually	<u>516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>518</u>	
15	Total Industrial Bills Under SGSS	708	0	0	0	0	2	710	
16	Total Rate Schedule SGSS	324,900	6	1,423	(2,940)	0	2,615	326,004	
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>									
18	COMMERCIAL								
19	Less than 6,438 Therms Annually	0	0	0	0	0	0	0	
20	6,438 - 64,380 Therms Annually	0	0	0	0	0	0	0	
21	64,380 - 107,289 Therms Annually	0	0	0	0	0	0	0	
22	107,289 - 536,489 Therms Annually	12	(12)	0	0	0	0	0	
23	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12	
24	INDUSTRIAL								
25	Less than 6,438 Therms Annually	0	0	0	0	0	0	0	
26	64,380 - 107,989 Annually	0	0	0	0	0	0	0	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
<b>1 Rate Schedule LGSS - Large General Sales Service</b>								
<b>2 COMMERCIAL</b>								
3	Less Than 107,300 Therms Annually	504	0	0	0	12	1	517
4	107,300 - 536,489 Therms Annually	330	0	0	0	(12)	1	319
5	536,489 - 1,072,989 Therms Annually	12	0	0	0	0	0	12
6	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
7	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
8	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
9	Total Commercial Bills Under LGSS	846	0	0	0	0	2	848
<b>10 INDUSTRIAL</b>								
11	Less Than 107,300 Therms Annually	48	0	0	0	0	0	48
12	107,300 - 536,489 Therms Annually	42	6	0	0	0	1	49
13	536,489 - 1,072,989 Therms Annually	0	0	0	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0	0	0	0
17	Total Industrial Bills Under LGSS	90	6	0	0	0	1	97
18	Total Rate Schedule LGSS	936	6	0	0	0	3	945

<b>19 Tariff Sales Summary by Customer Class</b>								
20	Total Residential Sales	3,291,780	0	12,317	(22,020)	0	52,602	3,334,679
21	Total Commercial Sales	325,062	(6)	1,423	(2,940)	0	2,615	326,154
22	Total Industrial Sales	<u>798</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>807</u>
23	Total Tariff Sales	3,617,640	0	13,740	(24,960)	0	55,220	3,661,640

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>								
2	RESIDENTIAL							
3	Total Rate Schedule RDS	960,199	0	0	0	0	6,100	966,299
<b>4 Residential Distribution Service (CAP)</b>								
5	RESIDENTIAL							
6	Total Rate Schedule RCC	262,023	0	0	0	0	4,262	266,285
<b>7 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</b>								
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	72	0	0	0	0	0	72
<b>10 Rate Schedule SCD - Small Commercial Distribution (Choice)</b>								
11	COMMERCIAL							
12	Less Than 6,438 Therms Annually	88,743	0	0	0	0	460	89,203
13	6,438 - 64,380 Therms Annually	<u>4,284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>4,286</u>
14	Total Rate Schedule SCD	93,027	0	0	0	0	462	93,489
<b>15 Rate Schedule SGDS - Small General Distribution Service</b>								
16	COMMERCIAL							
17	Less Than 6,438 Therms Annually - Aggregati	6,357	(12)	0	0	0	42	6,387
18	6,438 - 64,380 Mcf Annually - Aggregation	18,643	(41)	0	0	0	50	18,652
19	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>97</u>
20	Total Commercial Bills Under SGDS	25,096	(53)	0	0	0	93	25,136
21	INDUSTRIAL							
22	Less Than 6,438 Therms Annually - Aggregati	156	0	0	0	0	8	164
23	6,438 - 64,380 Mcf Annually - Aggregation	252	0	0	0	0	2	254
24	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
25	Total Industrial Bills Under SGDS	420	0	0	0	0	10	430
26	Total Rate Schedule SGDS	25,516	(53)	0	0	0	103	25,566

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Witness: M. J. Bell

Line No.	Description	Per Book (1)	Bills from	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
			Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
<b>1 Rate Schedule SDS - Small Distribution Service</b>								
<b>2 COMMERCIAL</b>								
3	64,380 - 107,300 Therms Annually	1,932	0	0	0	36	23	1,991
4	107,300 - 536,490 Therms Annually	1,735	(7)	0	0	(36)	5	1,697
5	Flex	<u>96</u>	0	0	0	0	0	<u>96</u>
6	Total Commercial Bills Under SDS	3,763	(7)	0	0	0	28	3,784
<b>7 INDUSTRIAL</b>								
8	64,380 - 107,300 Therms Annually	240	0	0	0	0	8	248
9	107,300 - 536,490 Therms Annually	997	(1)	0	0	0	0	996
10	Flex	0	0	0	0	0	0	0
11	Total Industrial Bills Under SDS	1,237	(1)	0	0	0	8	1,244
12	Total Rate Schedule SDS	5,000	(8)	0	0	0	36	5,028
<b>13 Rate Schedule LDS - Large Distribution Service</b>								
<b>14 COMMERCIAL</b>								
15	536,500 - 1,073,000 Therms Annually	132	0	0	0	0	2	134
16	1,073,000 - 3,219,000 Therms Annually	108	0	0	0	0	0	108
17	3,219,000 - 7,511,000 Therms Annually	12	0	0	0	0	0	12
18	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
19	Flex	<u>8</u>	4	0	0	0	0	<u>12</u>
20	Total Commercial Bills Under LDS	260	4	0	0	0	2	266
<b>21 INDUSTRIAL</b>								
22	536,500 - 1,073,000 Therms Annually	288	0	0	0	0	5	293
23	1,073,000 - 3,219,000 Therms Annually	211	(7)	0	0	0	2	206
24	3,219,000 - 7,511,000 Therms Annually	72	0	0	0	0	0	72
25	> 7,511,000 Therms Annually	0	0	0	0	0	0	0
26	Flex	<u>245</u>	7	0	0	0	0	<u>252</u>
27	Total Industrial Bills Under LDS	816	0	0	0	0	7	823
28	Total Rate Schedule LDS	1,076	4	0	0	0	9	1,089

Columbia Gas of Pennsylvania, Inc.  
 Number of Bills  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 2  
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 Witness: M. J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers		Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
			(2)	(3)	New Const	Attrition			
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>									
<b>2 COMMERCIAL</b>									
3	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0	0
4	536,500 - 1,073,000 Therms Annually	12	0	0	0	0	0	0	12
5	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0	0
6	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
7	> 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
8	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	0	12
9	Flex	0	0	0	0	0	0	0	0
10	Total Commercial Bills Under MLDS	12	0	0	0	0	0	0	12
<b>11 INDUSTRIAL</b>									
12	268,250 - 536,500 Therms Annually	12	0	0	0	0	0	0	12
13	536,500 - 1,073,000 Therms Annually	12	0	0	0	0	0	0	12
14	1,073,000 - 3,219,000 Therms Annually	0	0	0	0	0	0	0	0
15	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
16	> 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
17	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	0	24
18	Flex	12	0	0	0	0	0	0	12
19	Total Industrial Bills Under MLDS	36	0	0	0	0	0	0	36
20	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	0	48
<b>21 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>									
<b>22 INDUSTRIAL</b>									
23	268,250 - 536,500 Therms Annually	0	0	0	0	0	0	0	0
24	536,500 - 1,073,000 Therms Annually	0	0	0	0	0	0	0	0
25	1,073,000 - 3,219,000 Therms Annually	22	(10)	0	0	0	0	0	12
26	3,219,000 - 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
27	> 7,511,000 Therms Annually	0	0	0	0	0	0	0	0
28	Industrial Bills Under MLDS - Class II	22	(10)	0	0	0	0	0	12
29	Flex	48	0	0	0	0	0	0	48
30	Total Industrial Bills Under MLDS	70	(10)	0	0	0	0	0	60
31	Total Rate Schedule MLDS - Class II	70	(10)	0	0	0	0	0	60

Columbia Gas of Pennsylvania, Inc.  
 Number of Bills  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 2  
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 Witness: M. J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Transportation Summary by Customer Class							
2	Total Residential Transportation	1,222,294	0	0	0	0	10,362	1,232,656
3	Total Commercial Transportation	122,158	(56)	0	0	0	585	122,687
4	Total Industrial Transportation	<u>2,579</u>	(11)	0	0	0	<u>25</u>	<u>2,593</u>
5	Total Transportation	1,347,031	(67)	0	0	0	10,972	1,357,936
6	Total Company Throughput	4,964,671	(67)	13,740	(24,960)	0	66,192	5,019,576



Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended May 31, 2012

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

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Book
		Flow	Adj	& Lg Com	New Const.	Attrition	Schedule	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6)	(7 = 1 to 6)
			(Ex 3, Sch 4)	(Ex 3, Sch 5)	(Ex 3, Sch 5)	(Ex 3, Sch 5)		
<b>1 Rate Schedule NSS - Negotiated Sales Service</b>								
<b>2 COMMERCIAL</b>								
3	Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	6,438 - 64,380 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	64,380 - 107,289 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	107,289 - 536,489 Therms Annually	949.2	4.7	(953.9)	0.0	0.0	0.0	(0.0)
7	536,489 - 1,072,989 Therms Annually	<u>53,539.0</u>	<u>5,837.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>59,376.8</u>
8	Total Rate Schedule NSS	54,488.2	5,842.5	(953.9)	0.0	0.0	0.0	59,376.8
<b>9 INDUSTRIAL</b>								
10	Less than 6,438 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	64,380 - 107,989 Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>13 Rate Schedule LGSS - Large General Sales Service</b>								
<b>14 COMMERCIAL</b>								
15	First 1,073.0 DTH	512,106.6	19,769.6	0.0	0.0	0.0	7,161.4	539,037.6
16	Next 4,292.0 DTH	252,740.5	54,727.5	0.0	0.0	0.0	(6,846.4)	300,621.6
17	Next 5,365.0 DTH	21,591.0	4,606.7	0.0	0.0	0.0	(245.0)	25,952.7
18	Over 10,730.0 DTH	<u>2,250.3</u>	<u>413.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(70.0)</u>	<u>2,893.7</u>
19	Total Commercial LGSS	788,688.4	79,517.2	0.0	0.0	0.0	(0.0)	868,206.7
<b>20 INDUSTRIAL</b>								
21	First 1,073.0 DTH	61,823.7	0.0	563.0	0.0	0.0	513.0	62,899.7
22	Next 4,292.0 DTH	10,897.1	0.0	0.0	0.0	0.0	(513.0)	10,384.1
23	Next 5,365.0 DTH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25	Total Industrial LGSS	72,720.8	0.0	563.0	0.0	0.0	0.0	73,283.8
26	Total Rate Schedule LGSS	861,409.2	79,517.2	563.0	0.0	0.0	(0.0)	941,489.4

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended May 31, 2012

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

No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
<b>1 Rate Schedule LDS Fallback - Large General Service - Fallback</b>								
<b>2 COMMERCIAL</b>								
3	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Total Commercial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5 INDUSTRIAL</b>								
6	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Total Industrial LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Total Rate Schedule LDS Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>9 Rate Schedule MLDS - Main Line Distribution Service - Class I - Fallback</b>								
<b>10 COMMERCIAL</b>								
11	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Total Commercial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>13 INDUSTRIAL</b>								
14	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Industrial MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Total Rate Sch. MLDS-Class I-Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>17 Rate Schedule MLDS - Main Line Distribution Service - Class II - Fallback</b>								
<b>18 INDUSTRIAL</b>								
19	All Gas Consumed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Total Rate Sch. MLDS-Class II-Fallback	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>21 Tariff Sales Summary by Customer Class</b>								
22	Total Residential Sales	19,975,870.7	2,777,908.2	0.0	64,349.0	(79,474.0)	0.0	22,738,653.9
23	Total Commercial Sales	8,046,884.2	933,416.1	(227.4)	47,593.0	(138,356.0)	(0.0)	8,889,309.9
24	Total Industrial Sales	<u>170,227.1</u>	<u>0.0</u>	<u>563.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>170,790.1</u>
25	Total Tariff Sales	28,192,982.0	3,711,324.3	335.6	111,942.0	(217,830.0)	(0.0)	31,798,753.9

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended May 31, 2012

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

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Book
		Flow	Adj	& Lg Com	New Const.	Attrition	Schedule	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6)	(7 = 1 to 6)
			(Ex 3, Sch 4)	(Ex 3, Sch 5)	(Ex 3, Sch 5)	(Ex 3, Sch 5)		
<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>								
<b>2 RESIDENTIAL</b>								
3	First 2.1 Dth	1,669,109.1	12,396.8	0.0	0.0	0.0	0.0	1,681,505.9
4	Over 2.1 Dth	<u>4,747,301.0</u>	<u>888,155.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,635,456.4</u>
5	Total Rate Schedule RDS	6,416,410.1	900,552.2	0.0	0.0	0.0	0.0	7,316,962.3
<b>6 Residential Distribution Service (CAP)</b>								
<b>7 RESIDENTIAL</b>								
8	First 2.1 Dth	475,144.2	2,133.2	0.0	0.0	0.0	0.0	477,277.4
9	Over 2.1 Dth	<u>1,863,937.7</u>	<u>321,936.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,185,874.0</u>
10	Total Rate Schedule RCC	2,339,081.9	324,069.5	0.0	0.0	0.0	0.0	2,663,151.4
<b>11 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</b>								
<b>12 RESIDENTIAL</b>								
13	First 2.1 Dth	130.6	0.6	0.0	0.0	0.0	0.0	131.2
14	Over 2.1 Dth	<u>553.5</u>	<u>86.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>640.2</u>
15	Total Rate Schedule PRDGDS	684.1	87.3	0.0	0.0	0.0	0.0	771.4
<b>16 Rate Schedule SCD - Small Commercial Distribution (Choice)</b>								
<b>17 COMMERCIAL</b>								
18	All Gas Consumed	<u>1,380,621.9</u>	<u>163,821.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,544,442.9</u>
19	Total Rate Schedule SCD	1,380,621.9	163,821.0	0.0	0.0	0.0	0.0	1,544,442.9
<b>20 Rate Schedule SGDS - Small General Distribution Service</b>								
<b>21 COMMERCIAL</b>								
22	Priority 1 - Aggregation	587,280.4	63,196.8	(339.7)	0.0	0.0	0.0	650,137.5
23	All Other - Aggregation	<u>2,449,957.2</u>	<u>276,879.0</u>	<u>(5,134.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,721,702.2</u>
24	Subtotal	3,037,237.6	340,075.8	(5,473.7)	0.0	0.0	0.0	3,371,839.7
25	Flex	<u>23,089.0</u>	<u>2,920.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>26,009.5</u>
26	Total Commercial SGDS	3,060,326.6	342,996.3	(5,473.7)	0.0	0.0	0.0	3,397,849.2
<b>27 INDUSTRIAL</b>								
28	Priority 1 - Aggregation	446.0	0.0	0.0	0.0	0.0	0.0	446.0
29	All Other - Aggregation	<u>56,744.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>56,744.1</u>
30	Subtotal	57,190.1	0.0	0.0	0.0	0.0	0.0	57,190.1
31	Flex	<u>1,553.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,553.0</u>
32	Total Industrial SGDS	58,743.1	0.0	0.0	0.0	0.0	0.0	58,743.1
33	Total Rate Schedule SGDS	3,119,069.7	342,996.3	(5,473.7)	0.0	0.0	0.0	3,456,592.3

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended May 31, 2012

Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
				New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
<b>1 Rate Schedule SDS - Small Distribution Service</b>							
<b>2 COMMERCIAL</b>							
3 Deliveries	3,444,696.3	360,306.9	(974.2)	0.0	0.0	0.0	3,804,029.0
4 Flexed Deliveries	<u>153,029.0</u>	<u>15,456.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>168,485.0</u>
5 Total Commercial SDS	3,597,725.3	375,762.9	(974.2)	0.0	0.0	0.0	3,972,514.0
<b>6 INDUSTRIAL</b>							
7 Deliveries	2,092,025.7	0.0	(1,284.0)	0.0	0.0	0.0	2,090,741.7
8 Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9 Total Industrial SDS	2,092,025.7	0.0	(1,284.0)	0.0	0.0	0.0	2,090,741.7
10 Total Rate Schedule SDS	5,689,751.0	375,762.9	(2,258.2)	0.0	0.0	0.0	6,063,255.7
<b>11 Rate Schedule LDS - Large Distribution Service</b>							
<b>12 COMMERCIAL</b>							
13 536,500 - 1,073,000 Therms Annually	688,163.0	66,950.7	0.0	0.0	0.0	0.0	755,113.7
14 1,073,000 - 3,219,000 Therms Annually	1,286,463.0	112,070.6	0.0	0.0	0.0	0.0	1,398,533.6
15 3,219,000 - 7,511,000 Therms Annually	643,523.0	73,617.7	0.0	0.0	0.0	0.0	717,140.7
16 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flexed LDS	<u>143,216.7</u>	<u>17,415.0</u>	<u>69,491.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>230,122.7</u>
Total Commercial LDS	2,761,365.7	270,054.0	69,491.0	0.0	0.0	0.0	3,100,910.7
<b>19 INDUSTRIAL</b>							
20 536,500 - 1,073,000 Therms Annually	1,771,843.6	0.0	0.0	0.0	0.0	0.0	1,771,843.6
21 1,073,000 - 3,219,000 Therms Annually	2,923,288.8	0.0	(67,902.0)	0.0	0.0	0.0	2,855,386.8
22 3,219,000 - 7,511,000 Therms Annually	2,557,655.0	0.0	0.0	0.0	0.0	0.0	2,557,655.0
23 > 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 Flexed LDS	<u>7,845,193.5</u>	<u>0.0</u>	<u>55,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,900,193.5</u>
25 Total Industrial LDS	15,097,980.9	0.0	(12,902.0)	0.0	0.0	0.0	15,085,078.9
26 Total Rate Schedule LDS	17,859,346.6	270,054.0	56,589.0	0.0	0.0	0.0	18,185,989.6

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended May 31, 2012

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Book
		Flow	Adj	& Lg Com	New Const.	Attrition	Schedule	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6)	(7 = 1 to 6)
			(Ex 3, Sch 4)	(Ex 3, Sch 5)	(Ex 3, Sch 5)	(Ex 3, Sch 5)		
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>								
2	COMMERCIAL							
3	All Gas Consumed	91,721.0	8,387.8	0.0	0.0	0.0	0.0	100,108.8
4	Flexed	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Total Commercial MLDS - Class I	91,721.0	8,387.8	0.0	0.0	0.0	0.0	100,108.8
6	INDUSTRIAL							
7	All Gas Consumed	130,102.6	0.0	0.0	0.0	0.0	0.0	130,102.6
8	Flexed	3,022,346.0	0.0	0.0	0.0	0.0	0.0	3,022,346.0
9	Total Industrial MLDS - Class I	3,152,448.6	0.0	0.0	0.0	0.0	0.0	3,152,448.6
10	Total Rate Schedule MLDS - Class I	3,244,169.6	8,387.8	0.0	0.0	0.0	0.0	3,252,557.4
<b>11 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>								
12	INDUSTRIAL							
13	Less Than 1,073,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	1,073,000 - 3,219,000 Therms Annually	366,876.0	0.0	(63,397.7)	0.0	0.0	0.0	303,478.3
15	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Flexed	1,760,200.6	0.0	0.0	0.0	0.0	0.0	1,760,200.6
18	Total Rate Schedule MLDS - Class II	2,127,076.6	0.0	(63,397.7)	0.0	0.0	0.0	2,063,678.9
<b>19 Transportation Summary by Customer Class</b>								
20	Total Residential Transportation	8,756,176.1	1,224,709.0	0.0	0.0	0.0	0.0	9,980,885.1
21	Total Commercial Transportation	10,891,760.5	1,161,022.0	63,043.1	0.0	0.0	0.0	12,115,825.6
22	Total Industrial Transportation	22,528,274.9	0.0	(77,583.7)	0.0	0.0	0.0	22,450,691.2
23	Total Transportation	42,176,211.5	2,385,731.0	(14,540.6)	0.0	0.0	0.0	44,547,401.9
24	Total Company Throughput	70,369,193.5	6,097,055.3	(14,205.0)	111,942.0	(217,830.0)	(0.0)	76,346,155.8

Columbia Gas of Pennsylvania, Inc.  
Adjustment based on Normalized Volumes  
For the 12 Months Ended May 31, 2012

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Line	Description	Physical Flow (1) Dth (Ex 3, Sch 3)	Normalized (2) Dth Workpapers	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
<b>1 Rate Schedule RSS - Residential Sales Service</b>						
2	RESIDENTIAL					
3	First 2.1 Dth	5,601,753.3	5,657,383.7	55,630.4	0.0000	0
4	Over 2.1 Dth	<u>14,371,701.2</u>	<u>17,093,678.9</u>	<u>2,721,977.7</u>	2.6708	<u>7,269,858</u>
5	Total Rate Schedule RSS	19,973,454.5	22,751,062.6	2,777,608.1		7,269,858
<b>6 Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>						
7	RESIDENTIAL					
8	First 2.1 Dth	515.0	518.8	3.8	0.0000	0
9	Over 2.1 Dth	<u>1,901.2</u>	<u>2,197.5</u>	<u>296.3</u>	2.6708	<u>791</u>
10	Total Rate Schedule PRDGSS	2,416.2	2,716.3	300.1		791
<b>11 Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>						
12	COMMERCIAL					
13	All Gas Consumed	<u>7,203,707.6</u>	<u>8,051,764.0</u>	<u>848,056.4</u>	2.0658	<u>1,751,915</u>
14	Total Commercial SGSS	7,203,707.6	8,051,764.0	848,056.4		1,751,915
<b>15 Rate Schedule SGS-DS Fallback - Small General Service - Interruptible (&lt; 64,380 Therms Annually)</b>						
16	COMMERCIAL					
17	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	2.0658	<u>0</u>
18	Total Commercial SGS-DS Fallback	0.0	0.0	0.0		0
<b>19 Rate Schedule NSS - Negotiated Sales Service</b>						
20	COMMERCIAL					
21	Less than 6,438 Therms Annually	0.0	0.0	0.0	2.0658	0
22	6,438 - 64,380 Therms Annually	0.0	0.0	0.0	2.0658	0
23	64,380 - 107,289 Therms Annually	0.0	0.0	0.0	1.1416	0
24	107,289 - 536,489 Therms Annually	949.2	953.9	4.7	1.1416	5
25	536,489 - 1,072,989 Therms Annually	<u>53,539.0</u>	<u>59,376.8</u>	<u>5,837.8</u>	0.0935	<u>546</u>
26	Total Commercial NSS	54,488.2	60,330.7	5,842.5		551

Columbia Gas of Pennsylvania, Inc.  
 Adjustment based on Normalized Volumes  
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Exhibit No. 3  
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Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
<b>1 Rate Schedule LGSS - Large General Sales Service</b>						
<b>2 COMMERCIAL</b>						
3	First 1,073.0 DTH	512,106.6	531,876.2	19,769.6	1.4241	28,154
4	Next 4,292.0 DTH	252,740.5	307,468.0	54,727.5	1.3707	75,015
5	Next 5,365.0 DTH	21,591.0	26,197.7	4,606.7	1.3390	6,168
6	Over 10,730.0 DTH	<u>2,250.3</u>	<u>2,663.7</u>	<u>413.4</u>	1.1416	<u>472</u>
7	Total Commercial LGSS	788,688.4	868,205.6	79,517.2		109,809
<b>8 Rate Schedule LDS Fallback - Large General Service - Fallback</b>						
<b>9 COMMERCIAL</b>						
10	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	2.2486	<u>0</u>
11	Total Commercial LDS Fallback	0.0	0.0	0.0		0
<b>12 Rate Schedule MLDS - Main Line Distribution Service - Class I - Fallback</b>						
<b>13 COMMERCIAL</b>						
14	All Gas Consumed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	2.2486	<u>0</u>
15	Total Commercial MLDS - Class I - Fallback	0.0	0.0	0.0		0
<b>16 Tariff Sales Summary by Customer Class</b>						
17	Total Residential Sales	19,975,870.7	22,753,778.9	2,777,908.2		7,270,649
18	Total Commercial Sales	8,046,884.2	8,980,300.3	933,416.1		1,862,275

Columbia Gas of Pennsylvania, Inc.  
 Adjustment based on Normalized Volumes  
 For the 12 Months Ended May 31, 2012

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Line	<u>Description</u>	<u>Physical</u> <u>Flow</u> <u>(1)</u> <u>Dth</u> <i>(Ex 3, Sch 3)</i>	<u>Normalized</u> <u>(2)</u> <u>Dth</u> <i>Workpapers</i>	<u>Normalized</u> <u>Adjustment</u> <u>(3=2-1)</u> <u>Dth</u>	<u>Base Rate</u> <u>(4)</u> <u>\$/Dth</u>	<u>Revenue</u> <u>(5 = 3 x 4)</u> <u>\$</u>
<b>1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>						
2	<b>RESIDENTIAL</b>					
3	First 2.1 Dth	1,669,109.1	1,681,505.9	12,396.8	0.0000	0
4	Over 2.1 Dth	<u>4,747,301.0</u>	<u>5,635,456.4</u>	<u>888,155.4</u>	2.6708	<u>2,372,085</u>
5	Total Rate Schedule RDS	6,416,410.1	7,316,962.3	900,552.2		2,372,085
<b>6 <u>Residential Distribution Service (CAP)</u></b>						
7	<b>RESIDENTIAL</b>					
	First 2.1 Dth	475,144.2	477,277.4	2,133.2	0.0000	0
8	Over 2.1 Dth	<u>1,863,937.7</u>	<u>2,185,874.0</u>	<u>321,936.3</u>	2.6708	<u>859,827</u>
9	Total Rate Schedule RCC	2,339,081.9	2,663,151.4	324,069.5		859,827
<b>10 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u></b>						
11	<b>RESIDENTIAL</b>					
	First 2.1 Dth	130.6	131.2	0.6	0.0000	0
12	Over 2.1 Dth	<u>553.5</u>	<u>640.2</u>	<u>86.7</u>	2.6708	<u>232</u>
13	Total Rate Schedule PRDGDS	684.1	771.4	87.3		232
<b>14 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u></b>						
	<b>COMMERCIAL</b>					
16	All Gas Consumed	<u>1,380,621.9</u>	<u>1,544,442.9</u>	<u>163,821.0</u>	2.0658	<u>338,421</u>
17	Total Rate Schedule SCD	1,380,621.9	1,544,442.9	163,821.0		338,421
<b>18 <u>Rate Schedule SGDS - Small General Distribution Service</u></b>						
19	<b>COMMERCIAL</b>					
20	Priority 1 - Aggregation	587,280.4	650,477.2	63,196.8	2.0658	130,552
21	All Other - Aggregation	2,449,957.2	2,726,836.2	276,879.0	2.0658	571,977
22	Flex	<u>23,089.0</u>	<u>26,009.5</u>	<u>2,920.5</u>		<u>6,033</u>
23	Total Commercial SGDS	3,060,326.6	3,403,322.9	342,996.3		708,562
<b>24 <u>Rate Schedule SDS - Small Distribution Service</u></b>						
25	<b>COMMERCIAL</b>					
26	Deliveries	3,444,696.3	3,805,003.2	360,306.9	1.1416	411,326
27	Flexed Deliveries	<u>153,029.0</u>	<u>168,485.0</u>	<u>15,456.0</u>		<u>17,645</u>
28	Total Commercial SDS	3,597,725.3	3,973,488.2	375,762.9		428,971

Columbia Gas of Pennsylvania, Inc.  
 Adjustment based on Normalized Volumes  
 For the 12 Months Ended May 31, 2012

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Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
<b>1 Rate Schedule LDS - Large Distribution Service</b>						
<b>2 COMMERCIAL</b>						
3	536,500 - 1,073,000 Therms Annually	688,163.0	755,113.7	66,950.7	0.9270	62,063
4	1,073,000 - 3,219,000 Therms Annually	1,286,463.0	1,398,533.6	112,070.6	0.8114	90,934
5	3,219,000 - 7,511,000 Therms Annually	643,523.0	717,140.7	73,617.7	0.6716	49,442
6	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.6716	0
7	Flexed Deliveries	<u>143,216.7</u>	<u>160,631.7</u>	<u>17,415.0</u>		<u>16,144</u>
8	Total Commercial LDS	<u>2,761,365.7</u>	<u>3,031,419.7</u>	<u>270,054.0</u>		<u>218,583</u>
<b>9 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
<b>10 COMMERCIAL</b>						
11	All Gas Consumed	91,721.0	100,108.8	8,387.8	0.0935	784
12	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>
13	Total Rate Schedule MLDS - Class I	91,721.0	100,108.8	8,387.8		784
<b>14 Transportation Summary by Customer Class</b>						
15	Total Residential Transportation	8,756,176.1	9,980,885.1	1,224,709.0		3,232,144
16	Total Commercial Transportation	10,891,760.5	12,052,782.5	1,161,022.0		1,695,321

Columbia Gas of Pennsylvania, Inc.  
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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	Bills from New Customers (1) (Ex 3, Sch 5)	Bills from Attrition Customers (2) (Ex 3, Sch 5)	Bills from Ind & Lg Com Customers (3) (Ex 3, Sch 5)	Adjusted Bills (4=1+2+3)	
<b>1 RESIDENTIAL</b>					
2	Rate Schedule RSS	12,317	(22,020)	0	(9,703)
<b>3 COMMERCIAL</b>					
4	Rate Schedule SGSS				
5	Less Than 6,438 Therms Annually	1,423	(2,940)	0	(1,517)
6	6,438 - 64,380 Therms Annually	0	0	6	6
7	Rate Schedule NSS				
8	107,289 - 536,489 Therms Annually	0	0	(12)	(12)
9	536,489 - 1,072,989 Therms Annually	0	0	0	0
10	Rate Schedule LGSS				
11	Less Than 107,300 Therms Annually	0	0	0	0
12	107,300 - 536,489 Therms Annually	0	0	0	0
13	536,489 - 1,072,989 Therms Annually	0	0	0	0
14	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
15	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
16	> 7,510,989 Therms Annually	0	0	0	0
17	Rate Schedule SGDS				
18	Less Than 6,438 Therms Annually	0	0	(12)	(12)
19	6,438 - 64,380 Therms Annually	0	0	(41)	(41)
20	Rate Schedule SDS				
21	Less Than 107,300 Therms Annually	0	0	0	0
22	107,300 - 536,490 Therms Annually	0	0	(7)	(7)
23	Flex	0	0	0	0
24	Rate Schedule LDS				
25	536,500 - 1,073,000 Therms Annually	0	0	0	0
26	1,073,000 - 3,219,000 Therms Annually	0	0	0	0
27	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
28	> 7,511,000 Therms Annually	0	0	0	0
29	Flex	0	0	4	4
<b>30 INDUSTRIAL</b>					
31	Rate Schedule SGSS				
32	Less Than 6,438 Therms Annually	0	0	0	0
33	6,438 - 64,380 Therms Annually	0	0	0	0
34	Rate Schedule LGSS				
35	Less Than 107,300 Therms Annually	0	0	0	0
36	107,300 - 536,489 Therms Annually	0	0	6	6
37	536,489 - 1,072,989 Therms Annually	0	0	0	0
38	1,072,989 - 3,219,000 Therms Annually	0	0	0	0
39	3,219,000 - 7,510,989 Therms Annually	0	0	0	0
40	> 7,510,989 Therms Annually	0	0	0	0
41	Rate Schedule SDS				
42	107,300 - 536,490 Therms Annually	0	0	(1)	(1)
43	Rate Schedule LDS				
44	536,500 - 1,073,000 Therms Annually	0	0	0	0
45	1,073,000 - 3,219,000 Therms Annually	0	0	(7)	(7)
46	3,219,000 - 7,511,000 Therms Annually	0	0	0	0
47	> 7,511,000 Therms Annually	0	0	0	0
48	Flex	0	0	7	7
49	Rate Schedule MLDS II				
50	1,073,000 - 3,219,000 Therms Annually	0	0	(10)	(10)
51	Total	13,740	(24,960)	(67)	(11,287)

Columbia Gas of Pennsylvania, Inc.  
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition  
 For the 12 Months Ended May 31, 2012

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Line No.	Volumes from New Customers (1) Mcf (Ex 3, Sch 5)	Volumes from Attrition (2) Mcf (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Mcf (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Mcf	
<b>1 RESIDENTIAL</b>					
<b>2 Rate Schedule RS</b>					
3	First 2.1 Dth	26,077.0	(23,121.0)	0.0	2,956.0
4	Over 2.1 Dth	<u>38,272.0</u>	<u>(56,353.0)</u>	<u>0.0</u>	<u>(18,081.0)</u>
5	Total	64,349.0	(79,474.0)	0.0	(15,125.0)
<b>6 COMMERCIAL</b>					
<b>7 Rate Schedule SGSS</b>					
8	Total	47,593.0	(138,356.0)	726.5	(90,036.5)
<b>9 Rate Schedule NSS</b>					
10	107,289 - 536,489 Therms Annually	0.0	0.0	(953.9)	(953.9)
11	536,489 - 1,072,989 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Total	0.0	0.0	(953.9)	(953.9)
<b>13 Rate Schedule LGSS</b>					
14	First 1,073.0 DTH	0.0	0.0	0.0	0.0
15	Next 4,292.0 DTH	0.0	0.0	0.0	0.0
16	Next 5,365.0 DTH	0.0	0.0	0.0	0.0
17	Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Total	0.0	0.0	0.0	0.0
<b>19 Rate Schedule SGDS</b>					
20	Priority 1 - Aggregation	0.0	0.0	(339.7)	(339.7)
21	All Other - Aggregation	<u>0.0</u>	<u>0.0</u>	<u>(5,134.0)</u>	<u>(5,134.0)</u>
22	Total	0.0	0.0	(5,473.7)	(5,473.7)
<b>23 Rate Schedule SDS - Small Distribution Service</b>					
24	Less Than 107,300 Therms Annually	0.0	0.0	0.0	0.0
25	107,300 - 536,490 Therms Annually	0.0	0.0	(974.2)	(974.2)
26	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
27	Total	0.0	0.0	(974.2)	(974.2)
<b>28 Rate Schedule LDS</b>					
29	536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
30	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	0.0	0.0
31	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
33	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>69,491.0</u>	<u>69,491.0</u>
34	Total	0.0	0.0	69,491.0	69,491.0
<b>35 INDUSTRIAL</b>					
<b>36 Rate Schedule SGSS</b>					
37	Total	0.0	0.0	0.0	0.0
<b>38 Rate Schedule LGSS</b>					
39	First 1,073.0 DTH	0.0	0.0	563.0	563.0
40	Next 4,292.0 DTH	0.0	0.0	0.0	0.0
41	Next 5,365.0 DTH	0.0	0.0	0.0	0.0
42	Over 10,730.0 DTH	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43	Total	0.0	0.0	563.0	563.0
<b>44 Rate Schedule SDS - Small Distribution Service</b>					
45	64,380 - 107,300 Therms Annually	0.0	0.0	0.0	0.0
46	107,300 - 536,490 Therms Annually	0.0	0.0	(1,284.0)	(1,284.0)
47	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
48	Total	0.0	0.0	(1,284.0)	(1,284.0)
<b>49 Rate Schedule LDS</b>					
50	536,500 - 1,073,000 Therms Annually	0.0	0.0	0.0	0.0
51	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	(67,902.0)	(67,902.0)
52	3,219,000 - 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
53	> 7,511,000 Therms Annually	0.0	0.0	0.0	0.0
54	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>55,000.0</u>	<u>55,000.0</u>
55	Total	0.0	0.0	(12,902.0)	(12,902.0)
<b>56 Rate Schedule MLDS II</b>					
57	1,073,000 - 3,219,000 Therms Annually	0.0	0.0	(63,397.7)	(63,397.7)
58	Total	111,942.0	(217,830.0)	(14,205.0)	(190,147.0)

Columbia Gas of Pennsylvania, Inc.  
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition  
 For the 12 Months Ended May 31, 2012  
 Determination of Attrition

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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	43.31	282.36
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.22	47.06
5	Change in Dth - First Block		
6	Dth/Customer/Mo	2.10	47.06
7	No. of Mos	<u>6</u>	<u>6</u>
8	Change in Customers	<u>(1,835)</u>	<u>(490)</u>
9	Change in Dth - First Block	<u>(23,121)</u>	<u>(138,356)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	5.12	0.00
12	No. of Mos	<u>6</u>	<u>6</u>
13	Change in Customers	<u>(1,835)</u>	<u>0</u>
14	Change in Dth - Second Block	<u>(56,353)</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By New Construction  
 For the 12 Months Ended May 31, 2012

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 Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Incremental Volumes (4) (Dth)	
					U.P.C. 2.39 (Dth)	U.P.C. 1.56 (Dth)	U.P.C. 1.35 (Dth)	U.P.C. 1.43 (Dth)	U.P.C. 2.59 (Dth)	U.P.C. 6.34 (Dth)	U.P.C. 11.10 (Dth)	U.P.C. 15.99 (Dth)	U.P.C. 15.86 (Dth)	U.P.C. 15.10 (Dth)	U.P.C. 8.21 (Dth)	U.P.C. 4.70 (Dth)		
1	<b>RESIDENTIAL</b>																	
2	<b>Rate Schedule RSS</b>																	
3	<b>First Block Usage per Customer</b>				2.10	1.56	1.35	1.43	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	
4	<b>First Month First Block Usage per Customer</b>				1.20	0.78	0.68	0.72	1.30	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	
5	Jun	149	0	0	178	0	0	0	0	0	0	0	0	0	0	0	0	178
6	Jul	119	1	119	250	93	0	0	0	0	0	0	0	0	0	0	0	343
7	Aug	203	2	406	426	317	137	0	0	0	0	0	0	0	0	0	0	880
8	Sep	187	3	561	393	292	252	134	0	0	0	0	0	0	0	0	0	1,071
9	Oct	269	4	1,076	565	420	363	385	348	0	0	0	0	0	0	0	0	2,081
10	Nov	284	5	1,420	596	443	383	406	596	596	0	0	0	0	0	0	0	3,020
11	Dec	205	6	1,230	431	320	277	293	431	431	431	0	0	0	0	0	0	2,614
12	Jan	185	7	1,295	389	289	250	265	389	389	389	389	0	0	0	0	0	2,749
13	Feb	195	8	1,560	410	304	263	279	410	410	410	410	410	0	0	0	0	3,306
14	Mar	160	9	1,440	336	250	216	229	336	336	336	336	336	336	0	0	0	3,047
15	Apr	145	10	1,450	305	226	196	207	305	305	305	305	305	305	305	305	0	3,069
16	May	<u>160</u>	11	<u>1,760</u>	<u>336</u>	<u>250</u>	<u>216</u>	<u>229</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>336</u>	<u>3,719</u>
17	Total	2,261		12,317	4,615	3,204	2,553	2,427	3,151	2,803	2,207	1,776	1,387	977	641	336		26,077

Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By New Construction  
 For the 12 Months Ended May 31, 2012

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 2.39 (Dth)	<u>U.P.C.</u> 1.56 (Dth)	<u>U.P.C.</u> 1.35 (Dth)	<u>U.P.C.</u> 1.43 (Dth)	<u>U.P.C.</u> 2.59 (Dth)	<u>U.P.C.</u> 6.34 (Dth)	<u>U.P.C.</u> 11.10 (Dth)	<u>U.P.C.</u> 15.99 (Dth)	<u>U.P.C.</u> 15.86 (Dth)	<u>U.P.C.</u> 15.10 (Dth)	<u>U.P.C.</u> 8.21 (Dth)	<u>U.P.C.</u> 4.70 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Second Block Usage per Customer				0.29	0.00	0.00	0.00	0.49	4.24	9.00	13.89	13.76	13.00	6.11	2.60		
4	First Month Second Block Usage per Customer				0.00	0.00	0.00	0.00	0.00	1.07	3.45	5.90	5.83	5.45	2.01	0.25		
5	Jun				0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Jul				35	0	0	0	0	0	0	0	0	0	0	0	0	35
7	Aug				59	0	0	0	0	0	0	0	0	0	0	0	0	59
8	Sep				54	0	0	0	0	0	0	0	0	0	0	0	0	54
9	Oct				78	0	0	0	0	0	0	0	0	0	0	0	0	78
10	Nov				82	0	0	0	139	304	0	0	0	0	0	0	0	525
11	Dec				59	0	0	0	100	869	707	0	0	0	0	0	0	1,735
12	Jan				54	0	0	0	91	784	1,665	1,091	0	0	0	0	0	3,685
13	Feb				57	0	0	0	96	827	1,755	2,709	1,137	0	0	0	0	6,581
14	Mar				46	0	0	0	78	678	1,440	2,222	2,202	872	0	0	0	7,538
15	Apr				42	0	0	0	71	615	1,305	2,014	1,995	1,885	291	0	0	8,218
16	May				46	0	0	0	78	678	1,440	2,222	2,202	2,080	978	40	0	9,764
17	Total				612	0	0	0	653	4,755	8,312	10,258	7,536	4,837	1,269	40	0	38,272

Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By New Construction  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 5  
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 Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 17.13 (Dth)	<u>U.P.C.</u> 15.02 (Dth)	<u>U.P.C.</u> 16.18 (Dth)	<u>U.P.C.</u> 16.23 (Dth)	<u>U.P.C.</u> 23.91 (Dth)	<u>U.P.C.</u> 42.64 (Dth)	<u>U.P.C.</u> 68.89 (Dth)	<u>U.P.C.</u> 95.20 (Dth)	<u>U.P.C.</u> 95.06 (Dth)	<u>U.P.C.</u> 84.69 (Dth)	<u>U.P.C.</u> 55.91 (Dth)	<u>U.P.C.</u> 33.86 (Dth)		
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 600 Dth Annually)																	
3	First Block Usage per Customer				17.13	15.02	16.18	16.23	23.91	42.64	68.89	95.20	95.06	84.69	55.91	33.86		
4	First Month First Block Usage per Customer				8.57	7.51	8.09	8.12	11.96	21.32	34.45	47.60	47.53	42.35	27.96	16.93		
5	Jun	11	0	0	94	0	0	0	0	0	0	0	0	0	0	0	0	94
6	Jul	27	1	27	463	203	0	0	0	0	0	0	0	0	0	0	0	666
7	Aug	14	2	28	240	210	113	0	0	0	0	0	0	0	0	0	0	563
8	Sep	27	3	81	463	406	437	219	0	0	0	0	0	0	0	0	0	1,525
9	Oct	46	4	184	788	691	744	747	550	0	0	0	0	0	0	0	0	3,520
10	Nov	31	5	155	531	466	502	503	741	661	0	0	0	0	0	0	0	3,404
11	Dec	40	6	240	685	601	647	649	956	1,706	1,378	0	0	0	0	0	0	6,622
12	Jan	26	7	182	445	391	421	422	622	1,109	1,791	1,238	0	0	0	0	0	6,439
13	Feb	22	8	176	377	330	356	357	526	938	1,516	2,094	1,046	0	0	0	0	7,540
14	Mar	15	9	135	257	225	243	243	359	640	1,033	1,428	1,426	635	0	0	0	6,489
15	Apr	5	10	50	86	75	81	81	120	213	344	476	475	423	140	0	0	2,514
16	May	<u>15</u>	11	<u>165</u>	<u>257</u>	<u>225</u>	<u>243</u>	<u>243</u>	<u>359</u>	<u>640</u>	<u>1,033</u>	<u>1,428</u>	<u>1,426</u>	<u>1,270</u>	<u>839</u>	<u>254</u>	0	<u>8,217</u>
17	Total	279		1,423	4,686	3,823	3,787	3,464	4,233	5,907	7,095	6,664	4,373	2,328	979	254	0	47,593

Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By Industrial Large Commercial Customers  
 For the 12 Months Ended May 31, 2012

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 Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2012												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	Customers who have been added between June 1, 2011 and May 31, 2012																
2	18792064-002	TAGS-Com	12/11														
3	Test Year Volumes			168.7	84.0	248.8	343.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.5	871.9
4	All Gas Consumed			8	0.0	0.0	0.0	0.0	0.0	0.0	145.3	145.3	145.3	145.3	145.3	0.0	726.5
5	SGDS 6,438 - 64,380 Therms Annually AGG - Comm			6	0.0	0.0	0.0	0.0	0.0	0.0	145.3	145.3	145.3	145.3	145.3	0.0	726.5
6	10421482-002	TIB-Com	7/11														
7	Test Year Volumes			0.0	0.0	12.3	4,420.4	4,721.7	0.0	958.7	3,813.0	3,897.0	6,235.0	1,498.5	2,626.4		27,983.0
8	All Gas Consumed			1	0.0	0.0	0.0	0.0	8,699.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,699.0
9	18885421-001	TIB-Com	7/11														
10	Test Year Volumes			4,368.5	3,991.1	3,948.8	4,392.7	3,024.3	0.0	1,229.0	2,742.0	2,054.0	3,546.8	5,484.7	3,912.2		39,503.9
11	All Gas Consumed			1	0.0	0.0	0.0	0.0	2,845.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,845.0
12	SDS 107,300 - 538,490 Therms Annually - Comm			2	0.0	0.0	0.0	0.0	0.0	11,544.0	0.0	0.0	0.0	0.0	0.0	0.0	11,544.0
13	12984535-003	LGS2 - Ind	12/11														
14	Test Year Volumes			603.0	846.0	640.0	10.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2104.0
15	Volumes																0.0
16	First 1,073.0 DTH	Volumetric		6	0.0	0.0	0.0	0.0	0.0	5.0	5.0	5.0	5.0	14.0	84.0	445.0	563.0
17	LGS 107,300 - 538,489 Therms Annually - Ind			6	0.0	0.0	0.0	0.0	0.0	5.0	5.0	5.0	5.0	14.0	84.0	445.0	563.0
18	18938879-001	LDS-872-C	10/11														
19	Test Year Volumes			22100.1	19742.2	22156.9	27872.3	21045.5	0.0	0.0	0.0	0.0	10979.2	16742.2	20193.3		160,831.7
20	Volumes																0.0
21	All Gas Consumed			4	0.0	0.0	0.0	0.0	17,844.0	16,773.0	16,908.0	17,966.0	0.0	0.0	0.0	0.0	69,491.0
22	LDS 1,073,000 - 3,218,000 Therms Annually (Flex) C			4	0.0	0.0	0.0	0.0	0.0	17,844.0	16,773.0	16,908.0	17,966.0	0.0	0.0	0.0	69,491.0
23	18973174-002	LDS-873-I	1/12														
24	Test Year Volumes			9460.0	10997.0	8858.0	7923.0	7386.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44,824.0
25	Volumes																0.0
26	All Gas Consumed			7	0.0	0.0	0.0	0.0	7,000.0	7,000.0	6,000.0	7,000.0	8,000.0	9,000.0	11,000.0		55,000.0
27	LDS 1,073,000 - 3,218,000 Therms Annually (Flex) I			7	0.0	0.0	0.0	0.0	0.0	7,000.0	7,000.0	6,000.0	7,000.0	8,000.0	9,000.0	11,000.0	55,000.0

Columbia Gas of Pennsylvania, Inc.  
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers  
For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2012					2011					Total			
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct		Nov	Dec	
1	Customers who have become inactive between June 1, 2011 and May 31, 2012																	
2	18957717-005	SGSS-SG2-C	3/12															
3	Test Year Volumes				968.8	642.6	268.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.8	1,921.2	
4	All Gas Consumed			(4)	(968.8)	(642.6)	(268.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(41.8)	(1,921.2)	
5	Total SGSS 6,438 - 64,380 Therms Annually Comm				(4)	(968.8)	(642.6)	(268.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(41.8)	(1,921.2)	
6	18813808-001	NSS-NSQ-C	5/12															
7	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	180.6	217.0	344.5	211.8	0.0	0.0	0.0	953.9	
8	All Gas Consumed			(12)	0.0	0.0	0.0	0.0	0.0	(180.6)	(217.0)	(344.5)	(211.8)	0.0	0.0	0.0	(953.9)	
9	Total NSS 107,300 - 536,489 Therms Annually Comm				(12)	0.0	0.0	0.0	0.0	(180.6)	(217.0)	(344.5)	(211.8)	0.0	0.0	0.0	(953.9)	
10	10206452-001	SGDS-TAG1-C	4/12															
11	Test Year Volumes				65.3	37.4	49.3	9.2	0.0	0.0	0.0	0.0	0.0	1.0	8.8	27.9	198.9	
12	All Gas Consumed			(2)	(65.3)	(37.4)	(49.3)	(9.2)	0.0	0.0	0.0	0.0	0.0	(1.0)	(8.8)	(27.9)	(198.9)	
13	Total SGDS < 6,438 Therms Annually - Priority 1 Com				(2)	(65.3)	(37.4)	(49.3)	(9.2)	0.0	0.0	0.0	0.0	(1.0)	(8.8)	(27.9)	(198.9)	
14	12984500-001	SGDS-TAG2-C	4/12															
15	Test Year Volumes			(12)	130.5	130.5	149.0	75.1	0.0	99.6	100.0	104.0	110.0	121.7	98.3	134.1	1,252.8	
16	All Gas Consumed			(12)	(130.5)	(130.5)	(149.0)	(75.1)	0.0	(99.6)	(100.0)	(104.0)	(110.0)	(121.7)	(98.3)	(134.1)	(1,252.8)	
17	Total SGDS < 6,438 Therms Annually - Priority 1 Com				(12)	(130.5)	(130.5)	(149.0)	(75.1)	0.0	(99.6)	(100.0)	(104.0)	(110.0)	(121.7)	(98.3)	(134.1)	(1,252.8)
17	10400790-001	SGDS-TAG5-C	10/11															
18	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	1.0	2.0	1.0	1.0	3.0	0.0	0.0	8.0	
19	All Gas Consumed			(5)	0.0	0.0	0.0	0.0	0.0	(1.0)	(2.0)	(1.0)	(1.0)	(3.0)	0.0	0.0	(8.0)	
20	17222184-022	SGDS-TAG5-C	10/11															
21	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	31.8	27.0	26.0	33.0	15.0	0.0	0.0	132.8	
22	All Gas Consumed			(5)	0.0	0.0	0.0	0.0	0.0	(31.8)	(27.0)	(26.0)	(33.0)	(15.0)	0.0	0.0	(132.8)	
23	Total SGDS < 6,438 Therms Annually - Agg Com				(10)	0.0	0.0	0.0	0.0	(32.8)	(29.0)	(27.0)	(34.0)	(18.0)	0.0	0.0	(140.8)	
24	12983805-018	SGDS-TAG6-C	11/11															
25	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	55.4	30.0	349.0	219.0	243.5	0.0	0.0	896.9	
26	All Gas Consumed			(6)	0.0	0.0	0.0	0.0	0.0	(55.4)	(30.0)	(349.0)	(219.0)	(243.5)	0.0	0.0	(896.9)	
27	12984354-002	SGDS-TAG6-C	1/12															
28	Test Year Volumes				40.2	0.0	0.0	0.0	0.0	1.0	2.0	1.0	0.0	8.0	24.8	69.3	144.1	
29	All Gas Consumed			(8)	(40.2)	0.0	0.0	0.0	0.0	(1.0)	(2.0)	(1.0)	0.0	(8.0)	(24.8)	(69.3)	(144.1)	
30	16668280-001	SGDS-TAG6-C	4/12															
31	Test Year Volumes				139.2	112.3	115.8	77.7	0.0	68.8	58.0	55.0	51.0	67.9	72.8	100.5	919.0	
32	All Gas Consumed			(11)	(139.2)	(112.3)	(115.8)	(77.7)	0.0	(68.8)	(58.0)	(55.0)	(51.0)	(67.9)	(72.8)	(100.5)	(919.0)	
30	Total SGDS 6,438 - 64,380 Therms Annually - Agg Com				(25)	(176.4)	(112.3)	(115.8)	(77.7)	0.0	(125.2)	(90.0)	(405.0)	(270.0)	(317.4)	(97.4)	(166.8)	(1,960.0)

Columbia Gas of Pennsylvania  
 Adjustment to Bills and Dth Generated By Industrial & Commercial Customers  
 For the 12 Months Ended 2012

Exhibit No. 3  
 Schedule No. 5  
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 Witness: M. J. Bell

Line No.	Asst No.	Rate Schedule	Month Service Began/Terminated	Incremental Bills	2012							2011				Total		
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec	
1	12983875-002	TIB-Comm	2/12															
2	Test Year Volumes				3,921.6	2,483.4	0.0	0.0	0.0	335.7	101.0	0.0	82.0	806.3	1,837.7	2,970.5		12,518.2
3	All Gas Consumed			(9)	(3,921.6)	(2,483.4)	0.0	0.0	0.0	(335.7)	(101.0)	0.0	(82.0)	(806.3)	(1,837.7)	(2,970.5)		(12,518.2)
<b>4</b>	<b>SDS 107,300 - 536,490 Therms Annually - Com</b>			(9)	<b>(3,921.6)</b>	<b>(2,483.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(335.7)</b>	<b>(101.0)</b>	<b>0.0</b>	<b>(82.0)</b>	<b>(806.3)</b>	<b>(1,837.7)</b>	<b>(2,970.5)</b>		<b>(12,518.2)</b>
5	15023389-001	TIB-Ind	6/11															
6	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	1,284.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,284.0
7	All Gas Consumed			(1)	0.0	0.0	0.0	0.0	0.0	(1,284.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,284.0)
<b>8</b>	<b>SDS 107,300 - 536,490 Therms Annually - Ind</b>			(1)	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,284.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>(1,284.0)</b>
9	12983614-002	TIF-Ind	10/11															
10	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	116.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	116.0
11	All Gas Consumed			(2)	0.0	0.0	0.0	0.0	0.0	(116.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(116.0)
12	12984518-002	TIF-Ind	10/11															
13	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	16,187.0	16,129.0	16,230.0	11,854.0	7,586.0	0.0	0.0	0.0	67,786.0
14	All Gas Consumed			(5)	0.0	0.0	0.0	0.0	0.0	(16,187.0)	(16,129.0)	(16,230.0)	(11,854.0)	(7,586.0)	0.0	0.0	0.0	(67,786.0)
<b>15</b>	<b>LDS 1,073,000 - 3,219,000 Therms Annually - Ind</b>			(7)	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(16,303.0)</b>	<b>(16,129.0)</b>	<b>(16,230.0)</b>	<b>(11,854.0)</b>	<b>(7,586.0)</b>	<b>0.0</b>	<b>0.0</b>		<b>(67,902.0)</b>
16	12983340-006	TMA-Ind	3/12															
17	Test Year Volumes				1,807.0	1,510.0	0.0	0.0	0.0	16,245.0	8,335.0	17,345.0	13,725.0	1,198.7	1,528.0	1,704.0	0.0	63,397.7
18	All Gas Consumed			(10)	(1,807.0)	(1,510.0)	0.0	0.0	0.0	(16,245.0)	(8,335.0)	(17,345.0)	(13,725.0)	(1,198.7)	(1,528.0)	(1,704.0)	0.0	(63,397.7)
<b>19</b>	<b>MLDS II 1,073,000 - 3,219,000 Therms Annually - Ind</b>			(10)	<b>(1,807.0)</b>	<b>(1,510.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(16,245.0)</b>	<b>(8,335.0)</b>	<b>(17,345.0)</b>	<b>(13,725.0)</b>	<b>(1,198.7)</b>	<b>(1,528.0)</b>	<b>(1,704.0)</b>		<b>(63,397.7)</b>

Columbia Gas of Pennsylvania, Inc.  
Adjustment to Eliminate Off System Sales  
For the 12 Months Ended May 31, 2012

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

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment (\$)</u>
1	495	Off System Sales	(37,752,592)
2	803	Off System Sales	(37,752,592)

Columbia Gas of Pennsylvania, Inc.  
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled  
For the 12 Months Ended May 31, 2012

Exhibit No. 3  
Schedule No. 7  
Page 1 of 1  
Witness: M. J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Elimination of Test Year Revenue Adjustment Reflecting Over Recovery of OPEB Expense	\$0
4	495	Unbilled Revenue Adjustment	(\$2,042,018)
5	803	Unbilled Gas Cost Adjustment	(\$239,996)
6		Unbilled Volume Adjustment (Dth)	105,293.0

Columbia Gas of Pennsylvania, Inc.  
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 8  
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 Witness: M. J. Bell

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<b>Residential Sales</b>								
2	June 2011	0.0958	1.3608	1.4566	0.5581	0.0749	2.0896	612,974.0	1,280,870
3	July	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	410,205.7	578,431
4	August	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	359,389.4	506,775
5	September	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	376,758.5	531,267
6	October	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	682,099.4	3,511,584
7	November	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	1,683,369.8	8,666,324
8	December	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	2,573,486.8	13,248,825
9	January	4.4258	1.3016	5.7274	(0.5998)	(0.2427)	4.8849	3,835,492.3	18,735,996
10	February	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	3,641,973.2	17,737,866
11	March	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	3,155,987.3	15,370,921
12	April	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	1,545,294.0	6,677,524
13	May 2012	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	<u>1,165,843.4</u>	<u>5,037,843</u>
14	Total							20,042,873.8	91,884,226
15	<b>Commercial Sales</b>								
16	June 2011	0.0958	1.3608	1.4566	0.5581	0.0749	2.0896	233,393.9	487,700
17	July	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	196,461.3	277,030
18	August	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	188,678.5	266,056
19	September	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	200,931.1	283,333
20	October	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	305,741.2	1,574,017
21	November	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	668,436.8	3,441,246
22	December	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	986,462.1	5,078,504
23	January	4.4258	1.3016	5.7274	(0.5998)	(0.2427)	4.8849	1,515,240.4	7,401,798
24	February	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	1,426,821.4	6,949,191
25	March	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	1,227,289.8	5,977,392
26	April	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	628,906.2	2,717,629
27	May 2012	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	<u>468,521.5</u>	<u>2,024,575</u>
28	Total							8,046,884.2	36,478,471
29	<b>Industrial Sales</b>								
30	June 2011	0.0958	1.3608	1.4566	0.5581	0.0749	2.0896	6,995.5	14,618
31	July	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	6,660.4	9,392
32	August	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	7,518.4	10,602
33	September	(0.4772)	1.2542	0.7771	0.5581	0.0749	1.4101	7,043.1	9,931
34	October	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	7,728.4	39,787
35	November	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	16,606.9	85,496
36	December	4.6387	1.3545	5.9932	(0.6100)	(0.2350)	5.1482	17,107.1	88,071
37	January	4.4258	1.3016	5.7274	(0.5998)	(0.2427)	4.8849	30,815.1	150,529
38	February	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	26,334.3	128,259
39	March	4.4127	1.2977	5.7104	(0.5980)	(0.2420)	4.8704	18,643.2	90,800
40	April	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	15,045.8	65,016
41	May 2012	3.7475	1.4137	5.1612	(0.5980)	(0.2420)	4.3212	<u>9,728.9</u>	<u>42,041</u>
42	Total							170,227.1	734,542

Columbia Gas of Pennsylvania, Inc.  
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
43	<b>Residential Choice</b>						
44	June 2011	1.3608	0.0749	0.2359	1.1998	162,702.4	(11,866)
45	July	1.2542	0.0749	0.2326	1.0966	124,024.6	(327,862)
46	August	1.2542	0.0749	0.2326	1.0966	110,797.7	(299,428)
47	September	1.2542	0.0749	0.2326	1.0966	114,868.0	(319,246)
48	October	1.3545	(0.2350)	0.3127	0.8068	211,726.9	170,821
49	November	1.3545	(0.2350)	0.3127	0.8068	535,791.5	432,277
50	December	1.3545	(0.2350)	0.3127	0.8068	810,576.1	653,973
51	January	1.3016	(0.2427)	0.2939	0.7650	1,236,305.4	945,774
52	February	1.2977	(0.2420)	0.2931	0.7626	1,183,105.4	902,236
53	March	1.2977	(0.2420)	0.2931	0.7626	1,022,441.9	779,714
54	April	1.4137	(0.2420)	0.2986	0.8731	514,649.2	449,340
55	May 2012	1.4137	(0.2420)	0.2986	0.8731	<u>369,421.0</u>	<u>340,003</u>
56	Total					6,416,410.1	3,715,736
57	<b>Residential CAP Choice</b>						
58	June 2011	1.3608	0.0749	0.2359	1.1998	0.0	0
59	July	1.2542	0.0749	0.2326	1.0966	47,456.6	52,041
60	August	1.2542	0.0749	0.2326	1.0966	35,375.8	38,793
61	September	1.2542	0.0749	0.2326	1.0966	41,442.5	45,446
62	October	1.3545	(0.2350)	0.3127	0.8068	78,863.9	63,627
63	November	1.3545	(0.2350)	0.3127	0.8068	209,585.8	169,094
64	December	1.3545	(0.2350)	0.3127	0.8068	306,937.7	247,637
65	January	1.3016	(0.2427)	0.2939	0.7650	449,421.9	343,808
66	February	1.2977	(0.2420)	0.2931	0.7626	415,179.0	316,616
67	March	1.2977	(0.2420)	0.2931	0.7626	357,158.3	272,369
68	April	1.4137	(0.2420)	0.2986	0.8731	187,257.8	163,495
69	May 2012	1.4137	(0.2420)	0.2986	0.8731	<u>143,399.5</u>	<u>125,202</u>
70	Total					2,272,078.8	1,838,128
71	<b>Commercial Choice</b>						
72	June 2011	1.3608	0.0749	0.2359	1.1998	35,146.9	42,169
73	July	1.2542	0.0749	0.2326	1.0966	27,962.2	30,663
74	August	1.2542	0.0749	0.2326	1.0966	31,891.3	34,972
75	September	1.2542	0.0749	0.2326	1.0966	27,821.5	30,509
76	October	1.3545	(0.2350)	0.3127	0.8068	48,565.1	39,182
77	November	1.3545	(0.2350)	0.3127	0.8068	111,848.3	90,239
78	December	1.3545	(0.2350)	0.3127	0.8068	170,592.1	137,634
79	January	1.3016	(0.2427)	0.2939	0.7650	264,883.5	202,636
80	February	1.2977	(0.2420)	0.2931	0.7626	254,740.7	194,265
81	March	1.2977	(0.2420)	0.2931	0.7626	223,352.4	170,329
82	April	1.4137	(0.2420)	0.2986	0.8731	104,426.6	91,175
83	May 2012	1.4137	(0.2420)	0.2986	0.8731	<u>79,391.3</u>	<u>69,317</u>
84	Total					1,380,621.9	1,133,090

Columbia Gas of Pennsylvania, Inc.  
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
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Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	PGC (3=1+2) \$/Dth	Phy Flow Volumes (4) Dth	Total Gas Cost (5=3*4) \$
1	<u>Commercial Priority 1 Demand</u>					
2	June 2011	1.3608	0.0749	1.4357	24,866.1	35,700
3	July	1.2542	0.0749	1.3292	20,337.4	27,032
4	August	1.2542	0.0749	1.3292	18,823.4	25,020
5	September	1.2542	0.0749	1.3292	20,196.2	26,845
6	October	1.3545	(0.2350)	1.1195	27,976.9	31,320
7	November	1.3545	(0.2350)	1.1195	49,718.7	55,660
8	December	1.3545	(0.2350)	1.1195	71,751.7	80,326
9	January	1.3016	(0.2427)	1.0589	97,618.1	103,368
10	February	1.2977	(0.2420)	1.0557	91,485.9	96,582
11	March	1.2977	(0.2420)	1.0557	75,894.0	80,121
12	April	1.4137	(0.2420)	1.1717	48,198.0	56,474
13	May 2012	1.4137	(0.2420)	1.1717	<u>40,414.0</u>	<u>47,353</u>
14	Total				587,280.4	665,801
15	<u>Industrial Priority 1 Demand</u>					
16	June 2011	1.3608	0.0749	1.4357	0.0	0
17	July	1.2542	0.0749	1.3292	0.0	0
18	August	1.2542	0.0749	1.3292	0.0	0
19	September	1.2542	0.0749	1.3292	0.0	0
20	October	1.3545	(0.2350)	1.1195	0.0	0
21	November	1.3545	(0.2350)	1.1195	0.0	0
22	December	1.3545	(0.2350)	1.1195	0.0	0
23	January	1.3016	(0.2427)	1.0589	151.0	160
24	February	1.2977	(0.2420)	1.0557	74.0	78
25	March	1.2977	(0.2420)	1.0557	132.0	139
26	April	1.4137	(0.2420)	1.1717	58.0	68
27	May 2012	1.4137	(0.2420)	1.1717	<u>31.0</u>	<u>36</u>
28	Total				446.0	481

Columbia Gas of Pennsylvania, Inc.  
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

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<u>Description</u>	<u>Total Gas Cost</u> \$
1 Sales Revenue Summary by Customer Class	
2 Residential Revenue	91,884,226
3 Commercial Revenue	36,478,471
4 Industrial Revenue	734,542
5 Residential Choice Revenue	3,715,736
6 Residential CAP Revenue	1,838,128
6 Commercial Choice Revenue	1,133,090
7 Commercial Priority 1	665,801
8 Industrial Priority 1	<u>481</u>
9 Total Sales Revenue	136,450,475

<u>Line No.</u>	<u>Description</u>	<u>Calculated Gas Cost</u> (1) \$	<u>% Of Revenue</u> (2) %	<u>Net Gas Cost</u> (3) \$
	Residential Sales	91,884,226	0.673389	96,618,464
	Commercial Sales	36,478,471	0.267339	38,358,042
12	Industrial Sales	734,542	0.005383	772,358
13	Residential Choice	3,715,736	0.027231	3,907,129
14	Residential CAP Choice	1,838,128	0.013471	1,932,831
15	Commercial Choice	1,133,090	0.008304	1,191,465
16	Commercial Priority 1	665,801	0.004879	700,043
17	Industrial Priority 1	<u>481</u>	<u>0.000004</u>	<u>574</u>
18	Total	136,450,475	1.000000	143,480,906
19	Plus:			
20	Storage Interest Credit			105,242
21	Unbilled			239,996
22	Off-System Sales			<u>37,752,592</u>
23	Total Cost of Gas (financial statement page 7-\$2)			181,578,736

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, Storage Interest Component & Unbundled Uncollectibles @ Test Year Rates  
 Based on Per Books Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

Exhibit No. 3  
 Schedule No. 9  
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 Witness: M. J. Bell

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<b>Rate Schedule RSS - Residential Sales Service</b>			
2	<b>RESIDENTIAL</b>			
3	Rider USP:			
4	June 2011	545,893.0	0.1262	68,892
5	July	410,142.9	0.0577	23,665
6	August	359,326.2	0.0577	20,733
7	September	376,642.5	0.0577	21,732
8	October	682,037.7	0.4995	340,678
9	November	1,683,065.9	0.5305	892,866
10	December	2,573,157.4	0.5305	1,365,060
11	January	3,835,060.8	0.4419	1,694,713
12	February	3,641,587.9	0.4419	1,609,218
13	March	3,155,683.3	0.4419	1,394,496
14	April	1,545,120.2	0.3595	555,471
15	May 2012	<u>1,165,736.7</u>	0.3595	<u>419,082</u>
16	Total RSS - Rider USP	19,973,454.5		8,406,606
17	Storage Interest Component:			
18	June 2011	612,896.1	0.0977	59,880
19	July	410,142.9	0.0000	0
20	August	359,326.2	0.0000	0
21	September	376,642.5	0.0000	0
22	October	682,037.7	0.0000	0
23	November	1,683,065.9	0.0000	0
24	December	2,573,157.4	0.0000	0
25	January	3,835,060.8	0.0000	0
26	February	3,641,587.9	0.0000	0
27	March	3,155,683.3	0.0000	0
28	April	1,545,120.2	0.0000	0
29	May 2012	<u>1,165,736.7</u>	0.0000	<u>0</u>
30	Total RSS - Storage Interest	20,040,457.6		59,880
31	Unbundled Uncollectibles:			
32	June 2011	545,893.0	0.0055	3,002
33	July	410,142.9	(0.0041)	(1,682)
34	August	359,326.2	(0.0041)	(1,473)
35	September	376,642.5	(0.0041)	(1,544)
36	October	682,037.7	0.0788	53,745
37	November	1,683,065.9	0.0753	126,735
38	December	2,573,157.4	0.0753	193,759
39	January	3,835,060.8	0.0718	275,357
40	February	3,641,587.9	0.0715	260,374
41	March	3,155,683.3	0.0715	225,631
42	April	1,545,120.2	0.0615	95,025
43	May 2012	<u>1,165,736.7</u>	0.0615	<u>71,693</u>
44	Total RSS - Unbundled Uncollectibles	19,973,454.5		1,300,622

Columbia Gas of Pennsylvania, inc.  
 Per Books Rider USP, Storage Interest Component & Unbundled Uncollectibles @ Test Year Rates  
 Based on Per Books Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

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 Witness: M. J. Bell

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<b><u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u></b>			
2	<b>RESIDENTIAL</b>			
3	Rider USP:			
4	June 2011	77.9	0.1262	10
5	July	62.8	0.0577	4
6	August	63.2	0.0577	4
7	September	116.0	0.0577	7
8	October	61.7	0.4995	31
9	November	303.9	0.5305	161
10	December	329.4	0.5305	175
11	January	431.5	0.4419	191
12	February	385.3	0.4419	170
13	March	304.0	0.4419	134
14	April	173.8	0.3595	62
15	May 2012	<u>106.7</u>	0.3595	<u>38</u>
16	Total RDGSS - Rider USP	2,416.2		987
17	Storage Interest Component			
18	June 2011	77.9	0.0977	8
19	July	62.8	0.0000	0
20	August	63.2	0.0000	0
21	September	116.0	0.0000	0
22	October	61.7	0.0000	0
23	November	303.9	0.0000	0
24	December	329.4	0.0000	0
25	January	431.5	0.0000	0
26	February	385.3	0.0000	0
27	March	304.0	0.0000	0
28	April	173.8	0.0000	0
29	May 2012	<u>106.7</u>	0.0000	<u>0</u>
30	Total RDGSS - Storage Interest	2,416.2		8
31	Unbundled Uncollectibles:			
32	June 2011	77.9	0.0055	0
33	July	62.8	(0.0041)	0
34	August	63.2	(0.0041)	0
35	September	116.0	(0.0041)	0
36	October	61.7	0.0788	5
37	November	303.9	0.0753	23
38	December	329.4	0.0753	25
39	January	431.5	0.0718	31
40	February	385.3	0.0715	28
41	March	304.0	0.0715	22
42	April	173.8	0.0615	11
43	May 2012	<u>106.7</u>	0.0615	<u>7</u>
44	Total RDGSS - Unbundled Uncollectibles	2,416.2		152

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, Storage Interest Component & Unbundled Uncollectibles @ Test Year Rates  
 Based on Per Books Actual Physical Flow Volumes  
 For the 12 Months Ended May 31, 2012

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,380 Therms Annually)</b>			
2	<b>COMMERCIAL</b>			
3	Storage Interest Component			
4	June 2011	200,172.2	0.0977	19,557
5	July	172,232.6	0.0000	0
6	August	156,720.8	0.0000	0
7	September	168,651.3	0.0000	0
8	October	259,697.3	0.0000	0
9	November	596,607.2	0.0000	0
10	December	881,790.2	0.0000	0
11	January	1,359,031.5	0.0000	0
12	February	1,299,634.2	0.0000	0
13	March	1,130,418.4	0.0000	0
14	April	571,102.8	0.0000	0
15	May 2012	<u>407,649.1</u>	0.0000	<u>0</u>
16	Total SGSS - Storage Interest	7,203,707.6		19,557
17	Unbundled Uncollectibles:			
18	June 2011	200,172.2	0.0055	1,101
19	July	172,232.6	(0.0041)	(706)
20	August	156,720.8	(0.0041)	(643)
21	September	168,651.3	(0.0041)	(691)
22	October	259,697.3	0.0788	20,464
23	November	596,607.2	0.0753	44,925
24	December	881,790.2	0.0753	66,399
25	January	1,359,031.5	0.0718	97,578
26	February	1,299,634.2	0.0715	92,924
27	March	1,130,418.4	0.0715	80,825
28	April	571,102.8	0.0615	35,123
29	May 2012	<u>407,649.1</u>	0.0615	<u>25,070</u>
30	Total SGSS - Unbundled Uncollectibles	7,203,707.6		462,369
31	<b>INDUSTRIAL</b>			
32	Storage Interest Component			
33	June 2011	3,262.0	0.0977	319
34	July	3,341.2	0.0000	0
35	August	3,105.0	0.0000	0
36	September	3,400.5	0.0000	0
37	October	3,215.7	0.0000	0
38	November	9,754.2	0.0000	0
39	December	10,179.7	0.0000	0
40	January	18,970.9	0.0000	0
41	February	17,788.2	0.0000	0
42	March	11,996.8	0.0000	0
43	April	7,370.4	0.0000	0
44	May 2012	<u>5,121.7</u>	0.0000	<u>0</u>
45	Total SGSS - Storage Interest	97,506.3		319
46	Unbundled Uncollectibles:			
47	June 2011	3,262.0	0.0055	18
48	July	3,341.2	(0.0041)	(14)
49	August	3,105.0	(0.0041)	(13)
50	September	3,400.5	(0.0041)	(14)
51	October	3,215.7	0.0788	253
52	November	9,754.2	0.0753	734
53	December	10,179.7	0.0753	767
54	January	18,970.9	0.0718	1,362
55	February	17,788.2	0.0715	1,272
56	March	11,996.8	0.0715	858
57	April	7,370.4	0.0615	453
58	May 2012	<u>5,121.7</u>	0.0615	<u>315</u>
59	Total SGSS - Unbundled Uncollectibles	97,506.3		5,991

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, Storage Interest Component & Unbundled Uncollectibles @ Test Year Rates  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>			
2	<b>COMMERCIAL</b>			
3	Storage Interest Component			
4	June 2011	30,719.7	0.0977	3,001
5	July	21,892.1	0.0000	0
6	August	29,449.3	0.0000	0
7	September	30,006.3	0.0000	0
8	October	42,201.8	0.0000	0
9	November	70,085.0	0.0000	0
10	December	97,739.9	0.0000	0
11	January	146,963.9	0.0000	0
12	February	118,871.2	0.0000	0
13	March	90,556.4	0.0000	0
14	April	53,110.4	0.0000	0
15	May 2012	<u>57,092.4</u>	0.0000	<u>0</u>
16	Total LGSS - Storage Interest	788,688.4		3,001
17	<b>INDUSTRIAL</b>			
18	Storage Interest Component			
19	June 2011	7,337.3	0.0977	717
20	July	8,693.9	0.0000	0
21	August	11,701.4	0.0000	0
22	September	14,806.5	0.0000	0
23	October	12,542.8	0.0000	0
24	November	10,726.6	0.0000	0
25	December	9,497.6	0.0000	0
26	January	8,707.3	0.0000	0
27	February	6,530.2	0.0000	0
28	March	7,192.0	0.0000	0
29	April	9,478.2	0.0000	0
30	May 2012	<u>8,144.6</u>	0.0000	<u>0</u>
31	Total LGSS - Storage Interest	115,358.4		717

Line No.	Description	Revenue
32	<b>Storage Interest Component Tariff Sales Summary by Customer Class</b>	
33	Residential Storage Interest Component	59,888
34	Residential Unbundled Uncollectibles	1,300,774
35	Commercial Storage Interest Component	22,558
36	Commercial Unbundled Uncollectibles	462,369
37	Industrial Storage Interest Component	1,036
38	Industrial Unbundled Uncollectibles	5,991
39	Total Sales Service - Storage Interest	83,482
40	Total Sales Service - Unbundled Uncollectibles	1,769,134

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	<b>RESIDENTIAL</b>			
3	Rider USP:			
4	June 2011	162,695.6	0.1262	20,532
5	July	124,010.5	0.0577	7,155
6	August	110,785.8	0.0577	6,392
7	September	114,850.8	0.0577	6,627
8	October	211,702.3	0.4995	105,745
9	November	535,722.9	0.5305	284,201
10	December	810,474.6	0.5305	429,957
11	January	1,236,165.8	0.4419	546,262
12	February	1,182,975.0	0.4419	522,757
13	March	1,022,356.9	0.4419	451,780
14	April	514,604.6	0.3595	185,000
15	May 2012	<u>389,381.2</u>	0.3595	<u>139,983</u>
16	Total RDS - Rider USP	6,415,726.0		2,706,391
17	Storage Interest Component:			
18	June 2011	162,695.6	0.0977	15,895
19	July	124,010.5	0.0000	0
20	August	110,785.8	0.0000	0
21	September	114,850.8	0.0000	0
22	October	211,702.3	0.0000	0
23	November	535,722.9	0.0000	0
24	December	810,474.6	0.0000	0
25	January	1,236,165.8	0.0000	0
26	February	1,182,975.0	0.0000	0
27	March	1,022,356.9	0.0000	0
28	April	514,604.6	0.0000	0
29	May 2012	<u>389,381.2</u>	0.0000	<u>0</u>
30	Total RDS - Storage Interest	6,415,726.0		15,895
31	<u>Residential Distribution Service (CAP)</u>			
32	<b>RESIDENTIAL</b>			
33	Storage Interest Component:			
34	June 2011	0.0	0.0977	0
35	July	47,456.6	0.0000	0
36	August	35,375.8	0.0000	0
37	September	41,442.5	0.0000	0
38	October	78,863.9	0.0000	0
39	November	209,585.8	0.0000	0
40	December	306,937.7	0.0000	0
41	January	449,421.9	0.0000	0
42	February	415,179.0	0.0000	0
43	March	357,158.3	0.0000	0
44	April	187,257.8	0.0000	0
45	May 2012	<u>143,399.5</u>	0.0000	<u>0</u>
46	Total RCC - Storage Interest	2,272,078.8		0

Columbia Gas of Pennsylvania, Inc.  
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1 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)

2 **RESIDENTIAL**

3	Rider USP:			
4	June 2011	6.8	0.1262	1
5	July	14.1	0.0577	1
6	August	11.9	0.0577	1
7	September	17.2	0.0577	1
8	October	24.6	0.4995	12
9	November	68.6	0.5305	36
10	December	101.5	0.5305	54
11	January	139.6	0.4419	62
12	February	130.4	0.4419	58
13	March	85.0	0.4419	38
14	April	44.6	0.3595	16
15	May 2012	<u>39.8</u>	0.3595	<u>14</u>
16	Total RDGDS - Rider USP	684.1		294
17	Storage Interest Component:			
18	June 2011	6.8	0.0977	1
19	July	14.1	0.0000	0
20	August	11.9	0.0000	0
21	September	17.2	0.0000	0
22	October	24.6	0.0000	0
23	November	68.6	0.0000	0
24	December	101.5	0.0000	0
25	January	139.6	0.0000	0
26	February	130.4	0.0000	0
27	March	85.0	0.0000	0
28	April	44.6	0.0000	0
29	May 2012	<u>39.8</u>	0.0000	<u>0</u>
30	Total RDGDS - Storage Interest	684.1		1

31 Rate Schedule SCD - Small Commercial Distribution (Choice)

32 **COMMERCIAL**

33	Storage Interest Component:			
34	June 2011	35,146.9	0.0977	3,434
35	July	27,962.2	0.0000	0
36	August	31,891.3	0.0000	0
37	September	27,821.5	0.0000	0
38	October	48,565.1	0.0000	0
39	November	111,848.3	0.0000	0
40	December	170,592.1	0.0000	0
41	January	264,883.5	0.0000	0
42	February	254,740.7	0.0000	0
43	March	223,352.4	0.0000	0
44	April	104,426.6	0.0000	0
45	May 2012	<u>79,391.3</u>	0.0000	<u>0</u>
46	Total SCD - Storage interest	1,380,621.9		3,434

Columbia Gas of Pennsylvania, Inc.  
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1 Rate Schedule SGDS - Small General Distribution Service (Priority 1)

2 **COMMERCIAL**

3 Storage Interest Component:

4	June 2011	21,471.1	0.0977	2,098
5	July	18,248.4	0.0000	0
6	August	16,728.4	0.0000	0
7	September	18,172.2	0.0000	0
8	October	25,368.9	0.0000	0
9	November	45,175.7	0.0000	0
10	December	64,970.7	0.0000	0
11	January	86,071.1	0.0000	0
12	February	80,359.9	0.0000	0
13	March	64,862.0	0.0000	0
14	April	43,179.0	0.0000	0
15	May 2012	<u>35,186.0</u>	0.0000	<u>0</u>
16	Total SGDS - Storage Interest	519,793.4		2,098

17 **INDUSTRIAL**

18 Storage Interest Component:

19	June 2011	0.0	0.0977	0
20	July	0.0	0.0000	0
21	August	0.0	0.0000	0
22	September	0.0	0.0000	0
23	October	0.0	0.0000	0
24	November	0.0	0.0000	0
25	December	0.0	0.0000	0
26	January	151.0	0.0000	0
27	February	74.0	0.0000	0
28	March	132.0	0.0000	0
29	April	58.0	0.0000	0
30	May 2012	<u>31.0</u>	0.0000	<u>0</u>
31	Total SGDS - Storage Interest	446.0		0

32 **Storage Interest Component Transportation Summary by Customer Class**

33	Residential Storage Interest Component	15,896
34	Commercial Storage Interest Component	5,532
35	Industrial Storage Interest Component	0
36	Total Transportation - Storage Interest	21,428

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, Storage Interest Component & Unbundled Uncollectibles @ Test Year Rates  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule 852, 853, 854 and 855</u>			
2	Storage Interest Component:			
3	June 2011	3,395.0	0.0977	332
4	July	2,089.0	0.0000	0
5	August	2,095.0	0.0000	0
6	September	2,024.0	0.0000	0
7	October	2,608.0	0.0000	0
8	November	4,543.0	0.0000	0
9	December	6,781.0	0.0000	0
10	January	11,547.0	0.0000	0
11	February	11,126.0	0.0000	0
12	March	11,032.0	0.0000	0
13	April	5,019.0	0.0000	0
14	May 2012	<u>5,228.0</u>	0.0000	<u>0</u>
15	Total SGDS - Storage Interest	67,487.0		332

16	Storage Interest Component Flex Customers			
17	Commercial Storage Interest Component			332

Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
18	Residential Sales	8,407,593	0.756468	9,160,122
19	Residential Choice	<u>2,706,685</u>	<u>0.243532</u>	<u>2,948,945</u>
20	Total	11,114,278	1.000000	12,109,067
	Plus:			
21	Unbilled			<u>74,000</u>
22	Total USP (per Exhibit 4, Schedule 2, Page 15, Line 1 )			12,183,067

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule RSS - Residential Sales Service</b>						
<b>2 RESIDENTIAL</b>						
3	Customer Charge	3,334,401		19.00	63,353,619	
4	Commodity Charge:					
5	First 2.1 Dth		5,660,339.7	3.8621	21,860,798	
6	Over 2.1 Dth		<u>17,075,597.9</u>	3.8621	65,947,667	
7	Rider USP - Universal Service Plan		22,735,937.6	0.5001	<u>11,370,242</u>	
8	Subtotal				162,532,326	
9	STAS				0	
10	Base Rate Revenue				162,532,326	
11	Gas Cost		22,735,937.6	4.3212	98,246,534	
12	Unbundled Uncollectibles		22,735,937.6	0.0590	1,341,420	
13	Gas Procurement Charge		<u>22,735,937.6</u>	0.0144	<u>327,398</u>	
14	Total Rate Schedule RSS	3,334,401	22,735,937.6		262,447,678	11.5433
<b>15 Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>						
<b>16 RESIDENTIAL</b>						
17	Customer Charge	278		19.00	5,282	
18	Commodity Charge:					
	Over 2.1 Dth		518.8	3.8621	2,004	
19	Over 2.1 Dth		<u>2,197.5</u>	3.8621	8,487	
20	Rider USP - Universal Service Plan		2,716.3	0.5001	<u>1,358</u>	
21	Subtotal				17,131	
22	STAS				0	
23	Base Rate Revenue				17,131	
24	Gas Cost		2,716.3	4.3212	11,738	
25	Unbundled Uncollectibles		2,716.3	0.0590	160	
26	Gas Procurement Charge		<u>2,716.3</u>	0.0144	<u>39</u>	
27	Total Rate Schedule RDGSS	278	2,716.3		29,068	10.7013
<b>28 Rate Schedule SGSS - Small General Sales Service (&lt;= 64,400 Therms Annually)</b>						
<b>29 COMMERCIAL</b>						
30	Customer Charge:					
31	<= 6,440 Therms Annually	282,006		30.00	8,460,180	
32	> 6,440 to <= 64,400 Therms Annually	43,288		45.00	1,947,960	
33	Commodity Charge:					
34	All Gas Consumed		<u>7,961,727.5</u>	2.7920	<u>22,229,143</u>	
35	Subtotal		7,961,727.5		32,637,283	
36	STAS				0	
37	Base Rate Revenue				32,637,283	
38	Gas Cost		7,961,727.5	4.3212	34,404,217	
39	Unbundled Uncollectibles		7,961,727.5	0.0590	469,742	
40	Gas Procurement Charge		<u>7,961,727.5</u>	0.0144	<u>114,649</u>	
41	Total Commercial SGSS	325,294	7,961,727.5		67,625,891	8.4939

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule SGSS - Small General Sales Service (&lt;= 64,400 Therms Annually)</b>						
<b>2 INDUSTRIAL</b>						
3	Customer Charge:					
4	<= 6,440 Therms Annually	192		30.00	5,760	
5	> 6,440 to <= 64,400 Therms Annually	518		45.00	23,310	
6	Commodity Charge:					
7	All Gas Consumed		<u>97,506.3</u>	2.7920	<u>272,238</u>	
8	Subtotal		97,506.3		301,308	
9	STAS				0	
10	Base Rate Revenue				301,308	
11	Gas Cost		97,506.3	4.3212	421,344	
12	Unbundled Uncollectibles		97,506.3	0.0590	5,753	
13	Gas Procurement Charge		<u>97,506.3</u>	0.0144	<u>1,404</u>	
14	Total Industrial SGSS	710	97,506.3		729,809	7.4847
15	Total Rate Schedule SGSS	326,004	8,059,233.8		68,355,700	8.4817
<b>16 Rate Schedule NSS - Negotiated Sales Service</b>						
<b>17 COMMERCIAL</b>						
18	Customer Charge					
19	<= 6,440 Therms Annually	0		30.00	0	
20	<6,440 to <= 64,400 Therms Annually	0		45.00	0	
21	>64,400 to <= 110,000 Therms Annually	0		150.00	0	
22	>110,000 to <= 540,000 Therms Annually	0		550.00	0	
23	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
24	Commodity Charge:					
25	<= 6,440 Therms Annually		0.0	2.7920	0	
26	<6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
27	>64,400 to <= 110,000 Therms Annually		0.0	1.1854	0	
28	>110,000 to <= 540,000 Therms Annually		(0.0)	1.1854	0	
29	>540,000 to <= 1,074,000 Therms Annually		<u>59,376.8</u>	0.0935	<u>5,552</u>	
30	Subtotal		59,376.8		19,340	
31	STAS				0	
32	Base Rate Revenue				19,340	
33	Gas Cost - Commodity		59,376.8 (workpaper)		190,065	
34	Gas Cost - Demand		6,600.0		56,364	
35	Gas Procurement Charge		<u>59,376.8</u>	0.0144	<u>855</u>	
36	Total Rate Schedule NSS	12	59,376.8		266,624	4.4904
<b>37 INDUSTRIAL</b>						
38	Customer Charge					
39	<= 6,440 Therms Annually	0		30.00	0	
40	> 6,440 to <= 64,400 Therms Annually	0		45.00	0	
41	Commodity Charge:					
42	<= 6,440 Therms Annually		0.0	2.7920	0	
43	> 6,440 to <= 64,400 Therms Annually		0.0	2.7920	0	
44	Subtotal				0	
45	STAS				0	
46	Base Rate Revenue				0	
47	Gas Cost		<u>0.0 (workpaper)</u>		0	
48	Total Rate Schedule NSS	0	0.0		0	0.0000

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule LGSS - Large General Sales Service</b>						
<b>2 COMMERCIAL</b>						
3	Customer Charge:					
4	<= 110,000 Therms Annually	517		150.00	77,550	
5	> 110,000 to <= 540,000 Therms Annually	319		550.00	175,450	
6	> 540,000 to <= 1,074,000 Therms Annually	12		1,227.00	14,724	
7	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
8	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
9	> 7,500,000. Therms Annually	0		7,322.00	0	
10	Commodity Charge:					
11	First 1,100.0 Dth		539,037.6	1.9847	1,069,828	
12	Next 4,300.0 Dth		300,621.6	1.9313	580,590	
13	Next 5,400.0 Dth		25,952.7	1.8996	49,300	
14	Over 10,800.0 Dth		<u>2,593.7</u>	1.1854	<u>3,075</u>	
15	Subtotal		868,205.6		1,970,517	
16	STAS				0	
17	Base Rate Revenue				1,970,517	
18	Gas Cost		868,205.6	4.3212	3,751,690	
19	Gas Procurement Charge		<u>868,205.6</u>	0.0144	<u>12,502</u>	
20	Total Commercial LGSS	848	868,205.6		5,734,709	6.6052
<b>21 INDUSTRIAL</b>						
22	Customer Charge:					
23	<= 110,000 Therms Annually	48		150.00	7,200	
24	> 110,000 to <= 540,000 Therms Annually	49		550.00	26,950	
25	> 540,000 to <= 1,074,000 Therms Annually	0		1,227.00	0	
26	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
27	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
28	> 7,500,000. Therms Annually	0		7,322.00	0	
29	Commodity Charge:					
30	First 1,100.0 Dth		82,899.7	1.9847	124,837	
31	Next 4,300.0 Dth		10,384.1	1.9313	20,055	
32	Next 5,400.0 Dth		0.0	1.8996	0	
33	Over 10,800.0 Dth		<u>0.0</u>	1.1854	<u>0</u>	
34	Subtotal		73,283.8		179,042	
35	STAS				0	
36	Base Rate Revenue				179,042	
37	Gas Cost		73,283.8	4.3212	316,674	
38	Gas Procurement Charge		<u>73,283.8</u>	0.0144	<u>1,055</u>	
39	Total Industrial LGSS	97	73,283.8		496,771	6.7787
40	Total Rate Schedule LGSS	945	941,489.4		6,231,480	6.6187

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

<b>1 Tariff Sales Summary by Customer Class</b>						
2	Base Rate Revenue				151,177,857	
3	STAS				0	
4	Rider USP				11,371,600	
5	Unbundled Uncollectibles				1,341,580	
6	Gas Procurement Charge				327,437	
7	Gas Cost				<u>98,258,272</u>	
8	Total Residential Sales	3,334,679	22,738,653.9		262,476,746	
9	Base Rate Revenue				34,627,140	
10	STAS				0	
11	Unbundled Uncollectibles				469,742	
12	Gas Procurement Charge				128,006	
13	Gas Cost				<u>38,402,336</u>	
14	Total Commercial Sales	326,154	8,889,309.9		73,627,224	
15	Base Rate Revenue				480,350	
16	STAS				0	
17	Unbundled Uncollectibles				5,753	
18	Gas Procurement Charge				2,459	
19	Gas Cost				<u>738,018</u>	
20	Total Industrial Sales	<u>807</u>	<u>170,790.1</u>		<u>1,226,580</u>	
21	Total Tariff Sales	3,661,640	31,798,753.9		337,330,550	

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<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
<b>2 RESIDENTIAL</b>						
3	Customer Charge	966,299		19.00	18,359,681	
4	Commodity Charge:					
5	First 2.1 Dth		1,681,505.9	3.8621	6,494,144	
6	Over 2.1 Dth		<u>5,635,456.4</u>	3.8621	21,764,696	
7	Rider USP - Universal Service Plan		7,316,962.3	0.5001	<u>3,659,213</u>	
8	Subtotal				50,277,734	
9	STAS				0	
10	Base Rate Revenue				50,277,734	
11	Gas Cost		<u>7,316,962.3</u>	0.8731	<u>6,388,440</u>	
12	Total Rate Schedule RDS	966,299	7,316,962.3		56,666,174	7.7445
<b>13 Residential Distribution Service (CAP)</b>						
<b>14 RESIDENTIAL</b>						
15	Customer Charge	266,285		19.00	5,059,415	
16	Commodity Charge:					
17	First 2.1 Dth		477,277.4	3.8621	1,843,293	
18	Over 2.1 Dth		2,185,874.0	3.8621	8,442,064	
19	Redistribution of CAP Shortfall resulting from proposed rates				<u>(4,247,091)</u>	
20	Subtotal				11,097,681	
21	STAS				0	
22	Base Rate Revenue				11,097,681	
23	Gas Cost		2,663,151.4	0.8731	2,325,197	
24	Total Rate Schedule RCC	266,285	2,663,151.4		13,422,878	5.0402
<b>25 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</b>						
<b>26 RESIDENTIAL</b>						
27	Customer Charge	72		19.00	1,368	
28	Commodity Charge:					
29	First 2.1 Dth		131.2	3.8621	507	
30	Over 2.1 Dth		<u>640.2</u>	3.8621	2,473	
31	Rider USP - Universal Service Plan		771.4	0.5001	<u>386</u>	
32	Subtotal				4,734	
33	STAS				0	
34	Base Rate Revenue				4,734	
35	Gas Cost		771.4	0.8731	674	
36	Total Rate Schedule PRDGDS	72	771.4		5,408	7.0106
<b>37 Rate Schedule SCD - Small Commercial Distribution (Choice)</b>						
<b>38 COMMERCIAL</b>						
39	Customer Charge					
	<= 6,440 Therms Annually	89,203		30.00	2,676,090	
	> 6,440 to <= 64,400 Therms Annually	4,286		45.00	192,870	
40	Commodity Charge:					
41	All Gas Consumed		<u>1,544,442.9</u>	2.7920	<u>4,312,085</u>	
42	Subtotal		1,544,442.9		7,181,045	
43	STAS				0	
44	Base Rate Revenue				7,181,045	
45	Gas Cost		1,544,442.9	0.8731	1,348,453	
46	Total Rate Schedule SCD	93,489	1,544,442.9		8,529,498	5.5227

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Line  
 No.

Description

Bills  
 (1)

Volumes  
 (2)  
 Dth

Base Rate  
 (3)  
 \$/Dth

Revenue  
 (4)  
 \$

Average Rate  
 (5)  
 \$/Dth

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

**1 Rate Schedule SGDS - Small General Distribution Service**

**2 COMMERCIAL**

3	Customer Charge:					
4	<= 6,440 Therms Annually	6,387		30.00	191,610	
5	> 6,440 to <= 64,400 Therms Annually	<u>18,652</u>		45.00	839,340	
6	Total	25,039				
7	Commodity Charge:					
8	Priority 1 - Aggregation		650,137.5	2.7920	1,815,184	
9	All Other - Aggregation		<u>2,721,702.2</u>	2.7920	<u>7,598,993</u>	
10	Subtotal		3,371,839.7		10,445,127	
11	STAS				0	
12	Subtotal				10,445,127	
13	Flex	97	26,009.5 (workpaper)		28,820	
14	Priority 1 Gas Cost		650,137.5	1.1717	761,766	
15	Total Commercial SGDS	25,136	3,397,849.2		11,235,713	3.3067

**16 INDUSTRIAL**

17	Customer Charge:					
18	<= 6,440 Therms Annually	164		30.00	4,920	
19	> 6,440 to <= 64,400 Therms Annually	<u>254</u>		45.00	11,430	
20	Total	418				
21	Commodity Charge:					
22	Priority 1 - Aggregation		446.0	2.7920	1,245	
23	All Other - Aggregation		<u>56,744.1</u>	2.7920	<u>158,430</u>	
24	Subtotal		57,190.1		176,025	
25	STAS				0	
26	Subtotal				176,025	
27	Flex	12	1,553.0 (workpaper)		1,138	
28	Priority 1 Gas Cost		446.0	1.1717	523	
29	Total Industrial SGDS	430	58,743.1		177,686	3.0248
30	Total Rate Schedule SGDS	25,566	3,456,592.3		11,413,399	3.3019

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule SDS - Small Distribution Service</b>						
<b>2 COMMERCIAL</b>						
3	Customer Charge:					
4	64,400 <= 110,000 Therms Annually	1,991		150.00	298,650	
5	> 110,000 to <= 540,000 Therms Annually	<u>1,697</u>		550.00	933,350	
6	Total	3,688				
7	Commodity Charge:					
8	Deliveries		3,804,029.0	1.1854	<u>4,509,296</u>	
9	Subtotal				5,741,296	
10	STAS				0	
11	Flexed Deliveries	<u>96</u>	<u>168,485.0</u> (workpaper)		<u>165,290</u>	
12	Total Commercial SDS	3,784	3,972,514.0		5,906,586	1.4869
<b>13 INDUSTRIAL</b>						
14	Customer Charge:					
15	64,400 <= 110,000 Therms Annually	248		150.00	37,200	
16	> 110,000 to <= 540,000 Therms Annually	<u>996</u>		550.00	547,800	
17	Total	1,244				
18	Commodity Charge:					
19	Deliveries		2,090,741.7	1.1854	<u>2,478,365</u>	
20	Subtotal				3,063,365	
21	STAS				0	
22	Flexed Deliveries	<u>0</u>	<u>0.0</u> (workpaper)		<u>0</u>	
23	Total Industrial SDS	1,244	2,090,741.7		3,063,365	1.4652
24	Total Rate Schedule SDS	5,028	6,063,255.7		8,969,951	1.4794
<b>25 Rate Schedule LDS - Large Distribution Service</b>						
<b>26 COMMERCIAL</b>						
27	Customer Charge:					
28	> 540,000 to <= 1,074,000 Therms Annually	134		1,227.00	164,418	
29	> 1,074,000 to <= 3,400,000 Therms Annually	108		2,190.00	236,520	
30	> 3,400,000 to <= 7,500,000 Therms Annually	12		4,526.00	54,312	
31	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	0	
32	Total	254				
33	Commodity Charge:					
34	> 540,000 to <= 1,074,000 Therms Annually		755,113.7	0.9270	699,990	
35	> 1,074,000 to <= 3,400,000 Therms Annually		1,398,533.6	0.8114	1,134,770	
36	> 3,400,000 to <= 7,500,000 Therms Annually		717,140.7	0.6716	481,632	
37	> 7,500,000 Therms Annually		<u>0.0</u>	0.4061	<u>0</u>	
38	Total Commercial Deliveries		2,870,788.0		2,316,392	
39	Subtotal				2,771,642	
40	STAS				0	
41	Flexed Deliveries	12	<u>230,122.7</u> (workpaper)		<u>125,394</u>	
42	Total Commercial LDS	266	3,100,910.7		2,897,036	

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule LDS - Large Distribution Service</b>						
<b>2 INDUSTRIAL</b>						
3	Customer Charge:					
4	> 540,000 to <= 1,074,000 Therms Annually	293		1,227.00	359,511	
5	> 1,074,000 to <= 3,400,000 Therms Annually	206		2,190.00	451,140	
6	> 3,400,000 to <= 7,500,000 Therms Annually	72		4,526.00	325,872	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Total	571				
9	Commodity Charge:					
10	> 540,000 to <= 1,074,000 Therms Annually		1,771,843.6	0.9270	1,642,499	
11	> 1,074,000 to <= 3,400,000 Therms Annually		2,855,386.8	0.8114	2,316,861	
12	> 3,400,000 to <= 7,500,000 Therms Annually		2,557,655.0	0.6716	1,717,721	
13	> 7,500,000 Therms Annually		0.0	0.4061	0	
14	Total Industrial Deliveries		7,184,885.4		5,677,081	
15	Subtotal				6,813,604	
16	STAS				0	
17	Flexed Deliveries	252	7,900,193.5	(workpaper)	3,379,868	
18	Total Industrial LDS	823	15,085,078.9		10,193,472	
19	Total Rate Schedule LDS	1,089	18,185,989.6		13,090,508	0.7198
<b>20 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
<b>21 COMMERCIAL</b>						
22	Customer Charge:					
23	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
24	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
25	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
26	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
27	> 7,500,000 Therms Annually	0		7,322.00	0	
28	Total	12				
29	Commodity Charge:					
30	All Gas Consumed		100,108.8	0.0935	9,360	
31	Subtotal				23,148	
32	STAS				0	
33	Flexed	0	0.0	(workpaper)	0	
34	Total Commercial MLDS - Class I	12	100,108.8		23,148	0.2312

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Line No.	Description	Bills (1) <small>(Ex 3, Sch 2)</small>	Volumes (2) Dth <small>(Ex 3, Sch 3)</small>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
<b>2 INDUSTRIAL</b>						
3	Customer Charge:					
4	> 274,000 to <= 540,000 Therms Annually	12		469.34	5,632	
5	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
6	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
8	> 7,500,000 Therms Annually	0		7,322.00	0	
9	Total	24				
10	Commodity Charge:					
11	All Gas Consumed		130,102.6	0.0935	12,165	
12	Subtotal				31,585	
13	STAS				0	
14	Flexed	12	3,022,346.0	(workpaper)	370,453	
15	Total Industrial MLDS - Class I	36	3,152,448.6		402,038	0.1275
16	Total Rate Schedule MLDS - Class I	48	3,252,557.4		425,186	0.1307
<b>17 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>						
<b>18 INDUSTRIAL</b>						
19	Customer Charge:					
20	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
21	> 540,000 to <= 1,074,000 Therms Annually	0		1,149.00	0	
22	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
23	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
24	> 7,500,000 Therms Annually	0		7,322.00	0	
25	Total	12				
26	Commodity Charge:					
27	<= 1,074,000 Therms Annually		0.0	0.5264	0	
28	> 1,074,000 to <= 3,400,000 Therms Annually		303,478.3	0.4471	135,685	
29	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3866	0	
30	> 7,500,000 Therms Annually		0.0	0.3349	0	
31	Subtotal		303,478.3		160,285	
32	STAS				0	
33	Flexed	48	1,760,200.6	(workpaper)	672,149	
34	Total Industrial MLDS - Class II	60	2,063,678.9		832,434	0.4034

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	<b>Transportation Summary by Customer Class</b>				
2	Residential				
3	Base Rate Revenue				57,720,550
4	STAS				0
5	Rider USP				3,659,599
6	Gas Cost				<u>8,714,311</u>
7	<b>Total Residential Transportation</b>	1,232,656	9,980,885		70,094,460
8	Commercial				
9	Base Rate Revenue				26,481,762
10	STAS				0
11	Gas Cost				<u>2,110,219</u>
12	<b>Total Commercial Transportation</b>	122,687	12,115,825.6		28,591,981
13	Industrial				
14	Base Rate Revenue				14,668,472
15	STAS				0
16	Gas Cost				<u>523</u>
17	<b>Total Industrial Transportation</b>	2,593	22,450,691.2		14,668,995
18	<b>Total Transportation</b>	1,357,936	44,547,401.9		113,355,436
19	<b>Total Company Throughput</b>	5,019,576	76,346,155.8		450,685,986
20	<b>Other Operating Revenue</b>				
21	487 - Forfeited Discounts				934,013
22	488 - Miscellaneous Service Revenues				146,687
23	493 - Rent from Gas Property				173,011
24	495 - Prior Yr. Rate Refund - Net.				0
25	495 - Off System Sales				0
26	495 - Other Gas Revenues - Other				144,725
27	496 - Provision For Rate Refunds				<u>0</u>
28	<b>Total Other Operating Revenue</b>				1,398,436
29	<b>Total Company Revenue</b>				452,084,422