

Columbia Gas of Pennsylvania, Inc.
2012 General Rate Case
Docket No. R-2012-2321748
Standard Data Request
GASRR No. 01-23
Volume 1 of 2

2-13-13
Hbg

A

R

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

RECEIVED

2013 FEB 19 AM 11:44

PA PUC
SECRETARY'S BUREAU

Question No. RR-01:

Please provide a copy of the Company's detailed quarterly balance sheet and monthly income statements for the historic test year through the most recent month available.

Response:

Please see GAS-RR-001 Attachment A for the Balance Sheet and Income Statements for the months June, 2011 through May, 2012.

DATE: 07/15/11 12:40:32

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF JUNE 30, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,067,979,664	15,642,291	89,678,709	51,320,067
ACCUMULATED DEPRECIATION AND DEPLETION	294,952,640	1,013,290	12,256,398	7,521,130
NET PROPERTY, PLANT AND EQUIPMENT	773,027,024	14,629,001	77,422,311	43,798,937
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	10,192,184	1,000,516	(6,263,299)	(2,436,895)
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)		4	1	(1)
FROM ASSOCIATED COMPANIES	107,700,074	(40,479,793)	9,694,516	(10,519,310)
*OTHER	(7)	(2)	(11)	4,828
GAS INVENTORY	68,834,112	19,986,047	35,645,212	21,858,554
OTHER INVENTORIES	619,200	10,305	48,263	31,276
PREPAYMENTS	1,095,051	(430,094)	50,899	(1,286,058)
REGULATORY ASSETS CURRENT	14,843,624	2,050,413	(10,956,120)	112,981
OTHER CURRENT ASSETS	5,734,833	(2,109,630)	2,558,591	5,481,154
TOTAL CURRENT ASSETS	209,019,071	(19,972,234)	30,778,052	13,246,529
INVESTMENT IN SUBSIDIARY	16,793,635	24,793	1,206,265	797,984
REGULATORY ASSETS LONG TERM	226,609,098	2,727,352	14,802,053	11,548,220
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	32,961,707	9,267,300	(64,962,489)	(54,733,135)
TOTAL ASSETS	1,258,410,535	6,676,212	59,246,192	14,658,535
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,577,387		110,882	
OTHER COMPREHENSIVE INCOME-RETAINED EARNINGS	(10,676)		14,906	43,764
	324,517,265	(1,620,455)	25,906,250	30,823,905
TOTAL COMMON STOCK EQUITY	377,211,778	(1,620,455)	26,032,038	30,867,669
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	690,426,786	(1,620,455)	54,032,036	30,867,668
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	30,365,136	(2,393,223)	(345,595)	(13,443,528)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	11,009,288	(6,087,380)	2,175,031	(2,513,110)
ACCRUED TAXES	286,470	263,077	(8,974,635)	(2,975,774)
ACCRUED INTEREST	197,594	6,477	(45,092)	(55,483)
ESTIMATED RATE REFUNDS	9,048	(1,307)	177,477	205,066
DEFERRED INCOME TAXES	14,869,096	(70,744)	4,350,673	(3,094,645)
OTHER CURRENT LIABILITIES	54,973,982	12,613,852	(4,023,400)	(34,984,276)
TOTAL CURRENT LIABILITIES	111,710,614	4,330,752	(6,685,541)	(56,861,750)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	338,438,702	3,300,114	57,010,212	41,761,133
INVESTMENT TAX CREDITS	4,443,475	(30,020)	(360,236)	(180,118)
OTHER REGULATORY LIABILITIES LONG TERM	81,272,992	210,734	(349,332)	6,386,831
OTHER LIABILITIES & DEFERRED CREDITS	32,117,966	485,087	(44,400,947)	(7,315,229)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	456,273,135	3,965,915	11,899,697	40,652,617
TOTAL CAPITALIZATION AND LIABILITIES	1,258,410,535	6,676,212	59,246,192	14,658,535

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 07/15/11 12:40:32

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING JUNE 30, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	7,609,527	(2,214,465)	262,221,795	13,664,859	442,561,942	108,828,959
TRANSPORTATION	3,220,405	372,493	45,005,178	8,882,327	75,571,017	14,937,205
OTHER OPERATING REVENUES	4,426,509	(8,222,825)	28,847,563	(7,563,547)	56,013,793	2,670,485
TOTAL OPERATING REVENUES	15,256,441	(10,064,797)	336,074,536	14,983,639	574,146,752	126,436,649
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	5,801,344	(10,593,588)	200,444,612	1,076,016	340,217,928	101,031,957
OPERATION	7,632,943	(37,605)	66,252,379	7,862,813	129,942,499	21,224,771
MAINTENANCE	1,330,279	33,571	6,952,129	549,528	14,667,375	341,422
DEPRECIATION AND DEPLETION	2,209,857	207,319	13,133,959	1,256,433	25,523,187	1,958,362
OTHER TAXES	284,140	34,081	2,128,501	233,125	3,919,412	362,716
TOTAL OPERATING EXPENSES	17,258,563	(10,356,222)	288,911,580	10,977,915	514,270,401	124,919,228
OPERATING INCOME (LOSS)	(2,002,122)	291,425	47,162,956	4,005,724	59,876,351	1,517,421
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	24,793	(2,189)	797,983	210,713	1,206,264	618,994
INTEREST INCOME AND OTHER, NET	233,447	499,349	1,625,364	(708,735)	2,958,692	(3,773,630)
INTEREST EXPENSE & RELATED CHARGES	(2,468,499)	(1,192,047)	(11,147,469)	(3,781,758)	(20,166,617)	(887,375)
TOTAL OTHER INCOME (DEDUCTIONS)	(2,210,259)	(694,887)	(8,724,122)	(4,279,780)	(16,001,661)	(4,042,011)
INCOME (LOSS) BEFORE INCOME TAXES	(4,212,381)	(403,462)	38,438,834	(274,056)	43,874,690	(2,524,590)
INCOME TAXES	(2,591,926)	(948,354)	7,614,929	(7,493,240)	(13,531,559)	(28,994,527)
NET INCOME BEFORE EXTRAORDINARY ITEMS	(1,620,455)	544,892	30,823,905	7,219,184	57,406,249	26,469,937
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPAL						
NET INCOME (LOSS)	(1,620,455)	544,892	30,823,905	7,219,184	57,406,249	26,469,937

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 08/10/11 14:31:59

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF JULY 31, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,079,191,733	11,212,069	94,905,491	62,532,136
ACCUMULATED DEPRECIATION AND DEPLETION	295,194,027	241,387	11,661,386	7,762,517
NET PROPERTY, PLANT AND EQUIPMENT	783,997,706	10,970,682	83,244,105	54,769,619
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	10,738,727	546,543	(7,455,292)	(1,890,352)
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	(1)	(1)	(2)	(2)
FROM ASSOCIATED COMPANIES	80,703,924	(26,996,150)	3,908,959	(37,515,460)
*OTHER	(7)		3,195	4,828
GAS INVENTORY	86,572,977	17,738,865	39,683,364	39,597,419
OTHER INVENTORIES	633,080	13,880	51,558	45,156
PREPAYMENTS	2,593,845	1,498,794	(367,489)	212,736
REGULATORY ASSETS CURRENT	16,670,962	1,827,338	(8,563,644)	1,940,319
OTHER CURRENT ASSETS	2,597,100	(3,137,733)	(4,506,797)	2,343,421
TOTAL CURRENT ASSETS	200,510,607	(8,508,464)	22,753,852	4,738,065
INVESTMENT IN SUBSIDIARY	16,814,786	21,151	1,206,729	819,135
REGULATORY ASSETS LONG TERM	228,107,128	1,498,030	15,753,708	13,046,250
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	42,535,366	9,573,659	(56,942,177)	(45,159,476)
TOTAL ASSETS	1,271,965,593	13,555,058	66,016,217	28,213,593
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,577,387		110,882	
OTHER COMPREHENSIVE INCOME-	(10,676)		14,473	43,764
RETAINED EARNINGS	322,316,173	(2,201,092)	25,537,875	28,622,813
TOTAL COMMON STOCK EQUITY	375,010,686	(2,201,092)	25,663,230	28,666,577
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	688,225,694	(2,201,092)	53,663,228	28,666,576
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	31,397,526	1,032,390	530,737	(12,411,138)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	12,253,836	1,244,548	1,917,196	(1,268,562)
ACCRUED TAXES	(31,222)	(317,692)	(7,331,162)	(3,293,466)
ACCRUED INTEREST	205,364	7,770	(44,404)	(47,713)
ESTIMATED RATE REFUNDS	8,005	(1,043)	180,522	204,023
DEFERRED INCOME TAXES	14,869,096		4,044,224	(3,094,645)
OTHER CURRENT LIABILITIES	65,041,659	10,067,674	(2,268,389)	(24,916,602)
TOTAL CURRENT LIABILITIES	123,744,264	12,033,647	(2,971,276)	(44,828,103)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	341,404,812	2,966,110	59,607,016	44,727,243
INVESTMENT TAX CREDITS	4,413,456	(30,019)	(360,236)	(210,137)
OTHER REGULATORY LIABILITIES LONG TERM	82,567,507	1,294,518	1,129,870	7,681,349
OTHER LIABILITIES & DEFERRED CREDITS	31,609,860	(508,106)	(45,052,385)	(7,823,335)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	459,995,635	3,722,503	15,324,265	44,375,120
TOTAL CAPITALIZATION AND LIABILITIES	1,271,965,593	13,555,058	66,016,217	28,213,593

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 08/10/11 14:31:59

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING JULY 31, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	6,597,255	(3,416,859)	268,819,050	10,248,000	439,145,083	105,668,347
TRANSPORTATION	3,329,997	514,772	48,335,175	9,397,099	76,085,789	15,426,411
OTHER OPERATING REVENUES	8,446,677	2,313,529	37,294,240	(5,250,018)	58,327,322	1,253,237
TOTAL OPERATING REVENUES	18,373,929	(588,558)	354,448,465	14,395,081	573,558,194	122,347,995
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	9,281,605	(860,052)	209,726,217	215,964	339,357,876	96,692,324
OPERATION	8,235,358	1,104,983	74,487,737	8,967,796	131,047,482	22,035,374
MAINTENANCE	1,393,630	(37,643)	8,345,759	511,885	14,629,732	230,988
DEPRECIATION AND DEPLETION	2,224,678	211,985	15,358,637	1,468,418	25,735,172	2,204,576
OTHER TAXES	345,619	29,373	2,474,120	262,498	3,948,785	383,569
TOTAL OPERATING EXPENSES	21,480,890	448,646	310,392,470	11,426,561	514,719,047	121,546,831
OPERATING INCOME (LOSS)	(3,106,961)	(1,037,204)	44,055,995	2,968,520	58,839,147	801,164
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	21,151	464	819,134	211,177	1,206,728	598,771
INTEREST INCOME AND OTHER, NET	194,326	83,284	1,819,690	(625,451)	3,041,976	(3,002,347)
INTEREST EXPENSE & RELATED CHARGES	(2,012,603)	(659,980)	(13,160,072)	(4,441,738)	(20,826,597)	(3,870,943)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,797,126)	(576,232)	(10,521,248)	(4,856,012)	(16,577,893)	(6,274,519)
INCOME (LOSS) BEFORE INCOME TAXES	(4,904,087)	(1,613,436)	33,534,747	(1,887,492)	42,261,254	(5,473,355)
INCOME TAXES	(2,702,995)	(1,245,061)	4,911,934	(8,738,301)	(14,776,620)	(30,751,524)
NET INCOME BEFORE EXTRAORDINARY ITEMS	(2,201,092)	(368,375)	28,622,813	6,850,809	57,037,874	25,278,169
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	(2,201,092)	(368,375)	28,622,813	6,850,809	57,037,874	25,278,169

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 09/13/11 09:57:28

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF AUGUST 31, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,093,214,536	14,022,803	102,305,180	76,554,939
ACCUMULATED DEPRECIATION AND DEPLETION	295,709,855	515,828	11,071,431	8,278,345
NET PROPERTY, PLANT AND EQUIPMENT	797,504,681	13,506,975	91,233,749	68,276,594
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	13,009,111	2,270,384	(10,933,987)	380,032
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	(2)	(1)		(3)
FROM ASSOCIATED COMPANIES	53,861,307	(26,842,617)	(1,677,545)	(64,358,077)
*OTHER	(6)	1	3,196	4,829
GAS INVENTORY	104,588,812	18,015,835	37,151,322	57,613,254
OTHER INVENTORIES	669,964	36,884	94,567	82,040
PREPAYMENTS	2,487,539	(106,306)	(244,290)	106,430
REGULATORY ASSETS CURRENT	16,405,394	(265,568)	(13,236,975)	1,674,751
OTHER CURRENT ASSETS	464,544	(2,132,556)	(4,490,720)	210,865
TOTAL CURRENT ASSETS	191,486,663	(9,023,944)	6,665,568	(4,285,879)
INVESTMENT IN SUBSIDIARY	16,839,957	25,171	1,212,169	844,306
REGULATORY ASSETS LONG TERM	229,908,323	1,801,195	10,815,756	14,847,445
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	53,603,715	11,068,349	(37,165,153)	(34,091,127)
TOTAL ASSETS	1,289,343,339	17,377,746	72,762,089	45,591,339
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,577,387		110,882	
OTHER COMPREHENSIVE INCOME-	(10,676)		59,501	43,764
RETAINED EARNINGS	320,608,298	(1,707,875)	6,886,551	26,914,938
TOTAL COMMON STOCK EQUITY	373,302,811	(1,707,875)	7,056,934	26,958,702
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	686,517,819	(1,707,875)	35,056,932	26,958,701
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	32,032,702	635,176	6,392,991	(11,775,962)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	13,245,593	991,757	1,537,040	(276,805)
ACCRUED TAXES	(584,624)	(553,402)	(8,468,994)	(3,846,868)
ACCRUED INTEREST	210,525	5,161	(44,710)	(42,552)
ESTIMATED RATE REFUNDS	7,336	(669)	193,502	203,354
DEFERRED INCOME TAXES	14,869,096		4,766,344	(3,094,645)
OTHER CURRENT LIABILITIES	77,239,515	12,197,856	(11,684,864)	(12,718,746)
TOTAL CURRENT LIABILITIES	137,020,143	13,275,879	(7,318,691)	(31,552,224)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	346,351,555	4,946,743	63,325,557	49,673,986
INVESTMENT TAX CREDITS	4,383,437	(30,019)	(360,236)	(240,156)
OTHER REGULATORY LIABILITIES LONG TERM	83,576,218	1,008,711	2,093,583	8,690,060
OTHER LIABILITIES & DEFERRED CREDITS	31,494,167	(115,693)	(20,035,056)	(7,939,028)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	465,805,377	5,809,742	45,023,848	50,184,862
TOTAL CAPITALIZATION AND LIABILITIES	1,289,343,339	17,377,746	72,762,089	45,591,339

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 09/13/11 09:57:28

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING AUGUST 31, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	6,182,935	(3,396,511)	275,001,985	6,851,489	435,748,572	102,996,630
TRANSPORTATION	3,458,800	610,466	51,793,975	10,007,565	76,696,255	16,207,350
OTHER OPERATING REVENUES	8,075,871	2,608,062	45,370,111	(2,641,956)	60,935,384	812,524
TOTAL OPERATING REVENUES	17,717,606	(177,983)	372,166,071	14,217,098	573,380,211	120,016,504
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	8,890,154	(318,849)	218,616,371	(102,885)	339,039,027	94,031,369
OPERATION	7,109,330	(152,765)	81,597,067	8,815,031	130,894,717	21,686,846
MAINTENANCE	1,437,782	249,436	9,783,541	761,321	14,879,168	378,709
DEPRECIATION AND DEPLETION	2,188,110	165,649	17,546,747	1,634,067	25,900,821	2,270,083
OTHER TAXES	266,738	(20,400)	2,740,858	242,098	3,928,385	306,416
TOTAL OPERATING EXPENSES	19,892,114	(76,929)	330,284,584	11,349,632	514,642,118	118,673,423
OPERATING INCOME (LOSS)	(2,174,508)	(101,054)	41,881,487	2,867,466	58,738,093	1,343,081
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	25,171	5,441	844,305	216,618	1,212,169	584,482
INTEREST INCOME AND OTHER, NET	91,139	(16,845)	1,910,829	(642,296)	3,025,131	(2,707,917)
INTEREST EXPENSE & RELATED CHARGES	(1,886,430)	(520,841)	(15,046,502)	(4,962,579)	(21,347,438)	(5,662,511)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,770,120)	(532,245)	(12,291,368)	(5,388,257)	(17,110,138)	(7,785,946)
INCOME (LOSS) BEFORE INCOME TAXES	(3,944,628)	(633,299)	29,590,119	(2,520,791)	41,627,955	(6,442,865)
INCOME TAXES	(2,236,753)	18,018,025	2,675,181	9,279,724	3,241,405	5,957,378
NET INCOME BEFORE EXTRAORDINARY ITEMS	(1,707,875)	(18,651,324)	26,914,938	(11,800,515)	38,386,550	(12,400,243)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPAL						
NET INCOME (LOSS)	(1,707,875)	(18,651,324)	26,914,938	(11,800,515)	38,386,550	(12,400,243)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 10/14/11 09:27:46

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF SEPTEMBER 30, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,109,325,459	16,110,923	112,505,355	92,665,862
ACCUMULATED DEPRECIATION AND DEPLETION	296,562,294	852,439	11,490,687	9,130,784
NET PROPERTY, PLANT AND EQUIPMENT	812,763,165	15,258,484	101,014,668	83,535,078
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	15,413,270	2,404,159	(11,509,953)	2,784,191
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)		2		(1)
FROM ASSOCIATED COMPANIES	19,873,804	(33,987,503)	(7,006,589)	(98,345,580)
*OTHER	(6)		3,295	4,829
GAS INVENTORY	116,384,150	11,795,338	29,693,280	69,408,592
OTHER INVENTORIES	679,478	9,514	101,432	91,554
PREPAYMENTS	2,193,144	(294,395)	(123,872)	(187,965)
REGULATORY ASSETS CURRENT	18,234,144	1,828,750	(13,184,477)	3,503,501
OTHER CURRENT ASSETS	278,017	(186,527)	12,279	24,338
TOTAL CURRENT ASSETS	173,056,001	(18,430,662)	(2,014,605)	(22,716,541)
INVESTMENT IN SUBSIDIARY	16,838,751	(1,206)	1,193,722	843,100
REGULATORY ASSETS LONG TERM	232,058,198	2,149,875	16,055,706	16,997,320
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	63,115,564	9,511,849	(25,983,807)	(24,579,278)
TOTAL ASSETS	1,297,831,679	8,488,340	90,265,684	54,079,679
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,577,387		110,882	
OTHER COMPREHENSIVE INCOME-	(10,676)		70,280	43,764
RETAINED EARNINGS	317,131,121	(3,477,177)	16,674,012	23,437,761
TOTAL COMMON STOCK EQUITY	369,825,634	(3,477,177)	16,855,174	23,481,525
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	683,040,642	(3,477,177)	44,855,172	23,481,524
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	16,692,132	(15,340,570)	(3,501,441)	(27,116,532)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	14,096,490	850,897	591,240	574,092
ACCRUED TAXES	3,632,082	4,216,706	2,277,208	369,838
ACCRUED INTEREST	216,463	5,938	(10,562)	(36,614)
ESTIMATED RATE REFUNDS	16,152	8,816	195,919	212,170
DEFERRED INCOME TAXES	14,869,096		3,835,077	(3,094,645)
OTHER CURRENT LIABILITIES	95,200,185	17,960,670	(12,444,447)	5,241,924
TOTAL CURRENT LIABILITIES	144,722,600	7,702,457	(9,057,006)	(23,849,767)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	349,419,062	3,067,507	60,372,377	52,741,493
INVESTMENT TAX CREDITS	4,353,417	(30,020)	(360,236)	(270,176)
OTHER REGULATORY LIABILITIES LONG TERM	84,914,427	1,338,209	7,629,954	10,028,269
OTHER LIABILITIES & DEFERRED CREDITS	31,381,531	(112,636)	(13,174,577)	(8,051,664)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	470,068,437	4,263,060	54,467,518	54,447,922
TOTAL CAPITALIZATION AND LIABILITIES	1,297,831,679	8,488,340	90,265,684	54,079,679

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 10/14/11 09:27:46

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING SEPTEMBER 30, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	7,133,447	(3,085,120)	282,135,432	3,766,369	432,663,452	101,112,083
TRANSPORTATION	3,577,716	566,691	55,371,691	10,574,256	77,262,946	16,733,560
OTHER OPERATING REVENUES	2,256,318	165,659	47,626,429	(2,476,297)	61,101,043	520,003
TOTAL OPERATING REVENUES	12,967,481	(2,352,770)	385,133,552	11,864,328	571,027,441	118,365,646
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	3,484,831	(2,784,139)	222,101,202	(2,887,024)	336,254,888	92,089,757
OPERATION	8,247,913	(7,443,042)	89,844,980	1,371,989	123,451,675	7,599,944
MAINTENANCE	1,315,288	221,181	11,098,829	982,502	15,100,349	713,282
DEPRECIATION AND DEPLETION	2,311,839	277,203	19,858,586	1,911,270	26,178,024	2,429,637
OTHER TAXES	274,808	68,145	3,015,666	310,243	3,996,530	344,165
TOTAL OPERATING EXPENSES	15,634,679	(9,660,652)	345,919,263	1,688,980	504,981,466	103,176,785
OPERATING INCOME (LOSS)	(2,667,198)	7,307,882	39,214,289	10,175,348	66,045,975	15,188,861
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	(1,206)	(18,447)	843,099	198,171	1,193,722	548,794
INTEREST INCOME AND OTHER, NET	127,481	(9,000)	2,038,310	(651,296)	3,016,131	(2,174,481)
INTEREST EXPENSE & RELATED CHARGES	(1,145,614)	140,246	(16,192,116)	(4,822,333)	(21,207,192)	(6,784,958)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,019,339)	112,799	(13,310,707)	(5,275,458)	(16,997,339)	(8,410,645)
INCOME (LOSS) BEFORE INCOME TAXES	(3,686,537)	7,420,681	25,903,582	4,899,890	49,048,636	6,778,216
INCOME TAXES	(2,209,359)	3,133,220	465,822	12,412,944	6,374,625	12,180,463
NET INCOME BEFORE EXTRAORDINARY ITEMS	(1,477,178)	4,287,461	25,437,760	(7,513,054)	42,674,011	(5,402,247)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	(1,477,178)	4,287,461	25,437,760	(7,513,054)	42,674,011	(5,402,247)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 11/09/11 12:59:55

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF OCTOBER 31, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,118,481,188	9,155,729	115,205,249	101,821,591
ACCUMULATED DEPRECIATION AND DEPLETION	297,319,747	757,453	11,233,760	9,888,237
NET PROPERTY, PLANT AND EQUIPMENT	821,161,441	8,398,276	103,971,489	91,933,354
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	17,381,791	1,968,521	(10,269,592)	4,752,712
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)			1	(1)
FROM ASSOCIATED COMPANIES	24,791,886	4,918,082	(7,416,060)	(93,427,498)
*OTHER	3	9	3,303	4,838
GAS INVENTORY	121,724,340	5,340,190	28,269,655	74,748,782
OTHER INVENTORIES	693,000	13,522	88,528	105,076
PREPAYMENTS	2,840,275	647,131	(124,488)	459,166
REGULATORY ASSETS CURRENT	16,027,173	(2,206,971)	(13,382,700)	1,296,530
OTHER CURRENT ASSETS	485,585	207,568	124,206	231,906
TOTAL CURRENT ASSETS	183,944,053	10,888,052	(2,707,147)	(11,828,489)
INVESTMENT IN SUBSIDIARY	16,855,090	16,339	1,175,975	859,439
REGULATORY ASSETS LONG TERM	233,254,538	1,196,340	16,275,950	18,193,660
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	72,729,608	9,614,044	(14,504,768)	(14,965,234)
TOTAL ASSETS	1,327,944,730	30,113,051	104,211,499	84,192,730
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,577,387		2,227	
OTHER COMPREHENSIVE INCOME-	(10,676)		76,072	43,764
RETAINED EARNINGS	319,371,282	2,240,161	16,459,294	25,677,922
TOTAL COMMON STOCK EQUITY	372,065,795	2,240,161	16,537,593	25,721,686
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	685,280,803	2,240,161	44,537,591	25,721,685
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	19,303,796	2,611,664	(1,810,721)	(24,504,868)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	25,702,062	11,605,572	10,104,919	12,179,664
ACCRUED TAXES	6,268,902	2,636,820	9,708,145	3,006,658
ACCRUED INTEREST	222,840	6,377	(10,638)	(30,237)
ESTIMATED RATE REFUNDS	15,317	(835)	199,302	211,335
DEFERRED INCOME TAXES	14,869,096		(1,878,950)	(3,094,645)
OTHER CURRENT LIABILITIES	103,636,588	8,436,403	(13,747,432)	13,678,327
TOTAL CURRENT LIABILITIES	170,018,601	25,296,001	2,564,625	1,446,234
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	352,539,486	3,120,424	62,552,588	55,861,917
INVESTMENT TAX CREDITS	4,323,397	(30,020)	(360,236)	(300,196)
OTHER REGULATORY LIABILITIES LONG TERM	84,063,191	(851,236)	6,868,597	9,177,033
OTHER LIABILITIES & DEFERRED CREDITS	31,719,252	337,721	(11,951,666)	(7,713,943)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	472,645,326	2,576,889	57,109,283	57,024,811
TOTAL CAPITALIZATION AND LIABILITIES	1,327,944,730	30,113,051	104,211,499	84,192,730

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 11/09/11 12:59:55

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING OCTOBER 31, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	19,024,650	(7,293,065)	301,160,082	(3,526,696)	425,370,387	90,064,447
TRANSPORTATION	6,158,832	1,498,957	61,530,523	12,073,213	78,761,903	17,927,776
OTHER OPERATING REVENUES	1,692,935	(1,444,181)	49,319,364	(3,920,478)	59,656,862	(2,059,683)
TOTAL OPERATING REVENUES	26,876,417	(7,238,289)	412,009,969	4,626,039	563,789,152	105,932,540
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	11,910,965	(7,183,960)	234,012,167	(10,070,984)	329,070,928	79,993,083
OPERATION	8,061,599	(47,478)	97,906,579	1,324,511	123,404,197	7,631,428
MAINTENANCE	1,048,881	(372,077)	12,147,710	610,425	14,728,272	438,145
DEPRECIATION AND DEPLETION	2,340,106	257,012	22,198,692	2,168,282	26,435,036	2,529,678
OTHER TAXES	261,201	(6,085)	3,276,867	304,158	3,990,445	374,358
TOTAL OPERATING EXPENSES	23,622,752	(7,352,588)	369,542,015	(5,663,608)	497,628,878	90,966,692
OPERATING INCOME (LOSS)	3,253,665	114,293	42,467,954	10,289,647	66,160,274	14,965,848
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	16,339	(17,748)	859,438	180,423	1,175,974	496,959
INTEREST INCOME AND OTHER, NET	74,488	(38,949)	2,112,798	(690,245)	2,977,182	(1,916,588)
INTEREST EXPENSE & RELATED CHARGES	(1,381,041)	(195,579)	(17,573,157)	(5,017,912)	(21,402,771)	(5,223,191)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,290,214)	(252,276)	(14,600,921)	(5,527,734)	(17,249,615)	(6,642,820)
INCOME (LOSS) BEFORE INCOME TAXES	1,963,451	(137,977)	27,867,033	4,761,913	48,910,659	8,323,028
INCOME TAXES	(276,710)	76,741	189,112	12,489,685	6,451,366	13,026,975
NET INCOME BEFORE EXTRAORDINARY ITEMS	2,240,161	(214,718)	27,677,921	(7,727,772)	42,459,293	(4,703,947)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	2,240,161	(214,718)	27,677,921	(7,727,772)	42,459,293	(4,703,947)

REPORT ID: INC FORMAT ID: INC

PAGE 2

cpa201111

DATE: 12/16/11 10:32:29

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF NOVEMBER 30, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,127,728,692	9,247,504	118,399,602	111,069,095
ACCUMULATED DEPRECIATION AND DEPLETION	298,158,132	838,385	11,393,062	10,726,622
NET PROPERTY, PLANT AND EQUIPMENT	829,570,560	8,409,119	107,006,540	100,342,473
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	5,082,439	(12,299,352)	(14,958,191)	(7,546,640)
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	1	1	2	
FROM ASSOCIATED COMPANIES	21,160,989	(3,630,897)	(35,449,274)	(97,058,395)
*OTHER	2	(1)	4,836	4,837
GAS INVENTORY	118,400,414	(3,323,926)	40,508,039	71,424,856
OTHER INVENTORIES	681,493	(11,507)	50,700	93,569
PREPAYMENTS	3,404,030	563,755	(109,991)	1,022,921
REGULATORY ASSETS CURRENT	14,967,250	(1,059,923)	(6,956,470)	236,607
OTHER CURRENT ASSETS	230,519	(255,066)	17,212	(23,160)
TOTAL CURRENT ASSETS	163,927,137	(20,016,916)	(16,893,137)	(31,845,405)
INVESTMENT IN SUBSIDIARY	16,933,967	78,877	1,178,307	938,316
REGULATORY ASSETS LONG TERM	239,285,793	6,031,255	21,785,744	24,224,915
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	80,517,577	7,787,969	(8,234,175)	(7,177,265)
TOTAL ASSETS	1,330,235,034	2,290,304	104,843,279	86,483,034
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971	44,584	46,811	44,584
OTHER COMPREHENSIVE INCOME-	(10,676)		64,195	43,764
RETAINED EARNINGS	325,957,406	6,586,124	17,872,387	32,264,046
TOTAL COMMON STOCK EQUITY	378,696,503	6,630,708	17,983,393	32,352,394
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,215,008		27,999,998	(1)
TOTAL CAPITALIZATION	691,911,511	6,630,708	45,983,391	32,352,393
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	16,124,552	(3,179,244)	272,125	(27,684,112)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	20,660,395	(5,041,667)	2,762,981	7,137,997
ACCRUED TAXES	3,611,371	(2,657,531)	6,645,307	349,127
ACCRUED INTEREST	230,332	7,492	(15,669)	(22,745)
ESTIMATED RATE REFUNDS	15,319	2	203,223	211,337
DEFERRED INCOME TAXES	14,621,127	(247,969)	(3,772,717)	(3,342,614)
OTHER CURRENT LIABILITIES	100,113,098	(3,523,490)	(14,175,382)	10,154,837
TOTAL CURRENT LIABILITIES	155,376,194	(14,642,407)	(8,080,132)	(13,196,173)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	367,306,523	14,767,037	75,822,866	70,628,954
INVESTMENT TAX CREDITS	4,293,377	(30,020)	(360,236)	(330,216)
OTHER REGULATORY LIABILITIES LONG TERM	81,456,127	(2,607,064)	4,805,047	6,569,969
OTHER LIABILITIES & DEFERRED CREDITS	29,891,302	(1,827,950)	(13,327,657)	(9,541,893)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	482,947,329	10,302,003	66,940,020	67,326,814
TOTAL CAPITALIZATION AND LIABILITIES	1,330,235,034	2,290,304	104,843,279	86,483,034

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

cpa201111

DATE: 12/16/11 10:32:29

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING NOVEMBER 30, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	29,052,839	(16,685,345)	330,212,921	(20,212,041)	408,685,042	(2,045,682)
TRANSPORTATION	7,601,417	813,715	69,131,940	12,886,928	79,575,618	14,779,961
OTHER OPERATING REVENUES	1,415,035	(1,454,616)	50,734,399	(5,375,094)	58,202,246	(5,304,280)
TOTAL OPERATING REVENUES	38,069,291	(17,326,246)	450,079,260	(12,700,207)	546,462,906	7,429,999
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	17,280,032	(15,922,676)	251,292,199	(25,993,660)	313,148,252	(12,453,093)
OPERATION	8,095,650	(1,744,670)	106,002,229	(420,159)	121,659,527	6,162,503
MAINTENANCE	851,755	(515,228)	12,999,465	95,197	14,213,044	(349,408)
DEPRECIATION AND DEPLETION	2,430,169	339,904	24,628,861	2,508,186	26,774,940	2,713,628
OTHER TAXES	342,150	80,331	3,619,017	384,489	4,070,776	528,236
TOTAL OPERATING EXPENSES	28,999,756	(17,762,339)	398,541,771	(23,425,947)	479,866,539	(3,398,134)
OPERATING INCOME (LOSS)	9,069,535	436,093	51,537,489	10,725,740	66,596,367	10,828,133
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	34,293	(42,253)	893,731	138,170	1,133,721	378,160
INTEREST INCOME AND OTHER, NET	(102,467)	(302,490)	2,010,331	(992,735)	2,674,692	(1,723,921)
INTEREST EXPENSE & RELATED CHARGES	(1,352,149)	97,054	(18,925,306)	(4,920,853)	(21,305,717)	(5,210,278)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,420,323)	(247,689)	(16,021,244)	(5,775,423)	(17,497,304)	(6,556,039)
INCOME (LOSS) BEFORE INCOME TAXES	7,649,212	188,404	35,516,245	4,950,317	49,099,063	4,272,094
INCOME TAXES	(936,912)	(3,224,689)	(747,800)	9,264,996	3,226,677	8,749,509
NET INCOME BEFORE EXTRAORDINARY ITEMS	8,586,124	3,413,093	36,264,045	(4,314,679)	45,872,386	(4,477,415)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	8,586,124	3,413,093	36,264,045	(4,314,679)	45,872,386	(4,477,415)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 01/30/12 09:22:23

COLUMBIA GAS OF PENNSYLVANIA, INC.
 BALANCE SHEET AS OF DECEMBER 31, 2011

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,138,569,981	10,841,289	121,910,384	121,910,384
ACCUMULATED DEPRECIATION AND DEPLETION	297,063,187	(1,094,945)	9,631,677	9,631,677
NET PROPERTY, PLANT AND EQUIPMENT	841,506,794	11,936,234	112,278,707	112,278,707
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	7,015,656	1,933,217	(5,613,423)	(5,613,423)
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	1			
FROM ASSOCIATED COMPANIES	29,754,991	8,594,002	(88,464,393)	(88,464,393)
*OTHER	7,018	7,016	11,853	11,853
GAS INVENTORY	105,543,207	(12,857,207)	58,567,649	58,567,649
OTHER INVENTORIES	713,021	31,528	125,097	125,097
PREPAYMENTS	2,268,980	(1,135,050)	(112,129)	(112,129)
REGULATORY ASSETS CURRENT	14,526,689	(440,561)	(203,954)	(203,954)
OTHER CURRENT ASSETS	226,962	(3,557)	(26,717)	(26,717)
TOTAL CURRENT ASSETS	160,056,525	(3,870,612)	(35,716,017)	(35,716,017)
INVESTMENT IN SUBSIDIARY	16,940,057	6,090	944,406	944,406
REGULATORY ASSETS LONG TERM	269,535,237	30,249,444	54,474,359	54,474,359
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	67,282,445	(13,235,132)	(20,412,397)	(20,412,397)
TOTAL ASSETS	1,355,321,058	25,086,024	111,569,058	111,569,058
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	44,584
OTHER COMPREHENSIVE INCOME-	(110,676)		43,764	43,764
RETAINED EARNINGS	329,892,266	3,934,860	36,198,906	36,198,906
TOTAL COMMON STOCK EQUITY	382,631,363	3,934,860	36,287,254	36,287,254
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	248,390,008	(64,825,000)	(64,825,001)	(64,825,001)
TOTAL CAPITALIZATION	631,021,371	(60,890,140)	(28,537,747)	(28,537,747)
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	22,682,297	6,557,745	(21,126,367)	(21,126,367)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	101,689,583	81,029,188	88,167,185	88,167,185
ACCRUED TAXES	699,529	(2,911,842)	(2,562,715)	(2,562,715)
ACCRUED INTEREST	237,240	6,908	(15,837)	(15,837)
ESTIMATED RATE REFUNDS	15,319		211,337	211,337
DEFERRED INCOME TAXES	1,086,718	(13,534,409)	(16,877,023)	(16,877,023)
OTHER CURRENT LIABILITIES	107,417,402	7,304,304	17,459,141	17,459,141
TOTAL CURRENT LIABILITIES	233,828,088	78,451,894	65,255,721	65,255,721
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	374,288,742	6,982,219	77,611,173	77,611,173
INVESTMENT TAX CREDITS	4,263,357	(30,020)	(360,236)	(360,236)
OTHER REGULATORY LIABILITIES LONG TERM	74,872,519	(6,583,608)	(13,639)	(13,639)
OTHER LIABILITIES & DEFERRED CREDITS	37,046,981	7,155,679	(2,386,214)	(2,386,214)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	490,471,599	7,524,270	74,851,084	74,851,084
TOTAL CAPITALIZATION AND LIABILITIES	1,355,321,058	25,086,024	111,569,058	111,569,058

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 01/30/12 09:22:23

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING DECEMBER 31, 2011

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	42,564,143	(35,907,978)	372,777,064	(56,120,019)	372,777,064	(56,120,019)
TRANSPORTATION	10,700,722	257,044	79,832,662	13,143,972	79,832,662	13,143,972
OTHER OPERATING REVENUES	1,406,840	(6,061,007)	52,141,239	(11,436,101)	52,141,239	(11,436,101)
TOTAL OPERATING REVENUES	54,671,705	(41,711,941)	504,750,965	(54,412,148)	504,750,965	(54,412,148)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	26,958,230	(34,897,823)	278,250,429	(60,891,483)	278,250,429	(60,891,483)
OPERATION	19,361,069	3,703,771	125,363,298	3,283,612	125,363,298	3,283,612
MAINTENANCE	875,146	(338,433)	13,874,611	(243,236)	13,874,611	(243,236)
DEPRECIATION AND DEPLETION	2,464,796	318,717	27,093,657	2,826,903	27,093,657	2,826,903
OTHER TAXES	448,694	(3,065)	4,067,711	381,424	4,067,711	381,424
TOTAL OPERATING EXPENSES	50,107,935	(31,216,833)	448,649,706	(54,642,780)	448,649,706	(54,642,780)
OPERATING INCOME (LOSS)	4,563,770	(10,495,108)	56,101,259	230,632	56,101,259	230,632
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	6,089	(233,901)	899,820	(95,731)	899,820	(95,731)
INTEREST INCOME AND OTHER, NET	(208,728)	(873,089)	1,801,603	(1,865,824)	1,801,603	(1,865,824)
INTEREST EXPENSE & RELATED CHARGES	(1,322,122)	1,058,289	(20,247,428)	(3,862,569)	(20,247,428)	(3,862,569)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,524,761)	(48,701)	(17,546,005)	(5,824,124)	(17,546,005)	(5,824,124)
INCOME (LOSS) BEFORE INCOME TAXES	3,039,009	(10,543,809)	38,555,254	(5,593,492)	38,555,254	(5,593,492)
INCOME TAXES	(2,235,801)	(6,210,278)	(2,983,601)	3,054,718	(2,983,601)	3,054,718
NET INCOME BEFORE EXTRAORDINARY ITEMS	5,274,810	(4,333,531)	41,538,855	(8,648,210)	41,538,855	(8,648,210)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPAL						
NET INCOME (LOSS)	5,274,810	(4,333,531)	41,538,855	(8,648,210)	41,538,855	(8,648,210)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 02/15/12 08:10:03

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF JANUARY 31, 2012

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,145,875,290	7,305,309	124,756,988	7,305,309
ACCUMULATED DEPRECIATION AND DEPLETION	298,465,588	1,402,401	9,542,772	1,402,401
NET PROPERTY, PLANT AND EQUIPMENT	847,409,702	5,902,908	115,214,216	5,902,908
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	7,240,886	225,230	(4,956,449)	225,230
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	1		1	
FROM ASSOCIATED COMPANIES	26,000,698	(3,754,293)	(127,251,884)	(3,754,293)
*OTHER	(7,014)	(14,032)	(2,178)	(14,032)
GAS INVENTORY	82,668,141	(22,875,066)	56,531,011	(22,875,066)
OTHER INVENTORIES	705,637	(7,384)	128,708	(7,384)
PREPAYMENTS	1,904,720	(364,260)	(94,405)	(364,260)
REGULATORY ASSETS CURRENT	15,210,081	683,392	2,166,384	683,392
OTHER CURRENT ASSETS	406,984	180,022	(37,306)	180,022
TOTAL CURRENT ASSETS	134,130,134	(25,926,391)	(73,516,118)	(25,926,391)
INVESTMENT IN SUBSIDIARY	16,993,206	53,149	790,191	53,149
REGULATORY ASSETS LONG TERM	268,348,670	(1,186,567)	53,060,229	(1,186,567)
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	71,864,440	4,581,995	(6,934,641)	4,581,995
TOTAL ASSETS	1,338,746,152	(16,574,906)	88,613,877	(16,574,906)
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	
OTHER COMPREHENSIVE INCOME-	(10,676)		27,365	
RETAINED EARNINGS	341,008,792	11,116,526	34,091,901	11,116,526
TOTAL COMMON STOCK EQUITY	393,747,889	11,116,526	34,163,850	11,116,526
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	248,390,008		(64,825,000)	
TOTAL CAPITALIZATION	642,137,897	11,116,526	(30,661,150)	11,116,526
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	25,847,099	3,164,802	(18,978,054)	3,164,802
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	83,259,943	(18,429,640)	71,127,444	(18,429,640)
ACCRUED TAXES	2,066,595	1,367,066	(8,032,609)	1,367,066
ACCRUED INTEREST	191,970	(45,270)	(21,631)	(45,270)
ESTIMATED RATE REFUNDS	15,319		223,403	
DEFERRED INCOME TAXES	2,273,331	1,186,613	(12,661,088)	1,186,613
OTHER CURRENT LIABILITIES	90,938,495	(16,478,907)	17,432,751	(16,478,907)
TOTAL CURRENT LIABILITIES	204,592,752	(29,235,336)	49,090,216	(29,235,336)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	378,769,108	4,480,366	73,524,576	4,480,366
INVESTMENT TAX CREDITS	4,233,337	(30,020)	(360,236)	(30,020)
OTHER REGULATORY LIABILITIES LONG TERM	72,315,672	(2,556,847)	(2,382,236)	(2,556,847)
OTHER LIABILITIES & DEFERRED CREDITS	36,697,386	(349,595)	(597,293)	(349,595)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	492,015,503	1,543,904	70,184,811	1,543,904
TOTAL CAPITALIZATION AND LIABILITIES	1,338,746,152	(16,574,906)	88,613,877	(16,574,906)

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 02/15/12 08:10:03

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING JANUARY 31, 2012

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	51,120,940	(41,150,815)	51,120,940	(41,150,815)	331,626,249	(109,875,622)
TRANSPORTATION	11,114,045	(1,200,560)	11,114,045	(1,200,560)	78,632,102	8,877,729
OTHER OPERATING REVENUES	1,624,052	(4,118,175)	1,624,052	(4,118,175)	48,023,064	(18,492,394)
TOTAL OPERATING REVENUES	63,859,037	(46,469,550)	63,859,037	(46,469,550)	458,281,415	(119,490,287)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	32,386,435	(38,801,294)	32,386,435	(38,801,294)	239,449,135	(112,386,845)
OPERATION	10,101,875	(4,048,033)	10,101,875	(4,048,033)	121,315,265	(2,436,180)
MAINTENANCE	724,219	(243,389)	724,219	(243,389)	13,631,222	(454,423)
DEPRECIATION AND DEPLETION	2,563,577	397,473	2,563,577	397,473	27,491,130	3,024,917
OTHER TAXES	520,884	(52,834)	520,884	(52,834)	4,014,877	206,942
TOTAL OPERATING EXPENSES	46,296,990	(42,748,077)	46,296,990	(42,748,077)	405,901,629	(112,045,589)
OPERATING INCOME (LOSS)	17,562,047	(3,721,473)	17,562,047	(3,721,473)	52,379,786	(7,444,698)
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	53,149	(154,215)	53,149	(154,215)	745,605	(457,310)
INTEREST INCOME AND OTHER, NET	240,402	(303,785)	240,402	(303,785)	1,497,818	(1,929,411)
INTEREST EXPENSE & RELATED CHARGES	(1,497,926)	255,898	(1,497,926)	255,898	(19,991,530)	(2,181,862)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,204,375)	(202,102)	(1,204,375)	(202,102)	(17,748,107)	(4,568,583)
INCOME (LOSS) BEFORE INCOME TAXES	16,357,672	(3,923,575)	16,357,672	(3,923,575)	34,631,679	(12,013,281)
INCOME TAXES	5,241,146	(1,816,570)	5,241,146	(1,816,570)	(4,800,171)	1,425,094
NET INCOME BEFORE EXTRAORDINARY ITEMS	11,116,526	(2,107,005)	11,116,526	(2,107,005)	39,431,850	(13,438,375)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	11,116,526	(2,107,005)	11,116,526	(2,107,005)	39,431,850	(13,438,375)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 03/14/12 09:23:40

COLUMBIA GAS OF PENNSYLVANIA, INC.
 BALANCE SHEET AS OF FEBRUARY 29, 2012

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,153,680,900	7,805,610	127,825,238	15,110,919
ACCUMULATED DEPRECIATION AND DEPLETION	300,466,940	2,001,352	10,469,417	3,403,753
NET PROPERTY, PLANT AND EQUIPMENT	853,213,960	5,804,258	117,355,821	11,707,166
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	8,202,513	961,627	(4,908,648)	1,186,857
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	(2)	(3)	(265,999)	(3)
FROM ASSOCIATED COMPANIES	16,063,213	(9,937,485)	(150,496,715)	(13,691,778)
*OTHER	4	7,018	4,838	(7,014)
GAS INVENTORY	58,227,023	(24,441,118)	39,757,836	(47,316,184)
OTHER INVENTORIES	725,829	20,192	147,755	12,808
PREPAYMENTS	1,540,460	(364,260)	(629,416)	(728,520)
REGULATORY ASSETS CURRENT	16,035,640	825,559	1,709,113	1,508,951
OTHER CURRENT ASSETS	359,789	(47,195)	(1,627,661)	132,827
TOTAL CURRENT ASSETS	101,154,469	(32,975,665)	(116,308,897)	(58,902,056)
INVESTMENT IN SUBSIDIARY	17,055,352	62,146	653,025	115,295
REGULATORY ASSETS LONG TERM	267,449,657	(899,013)	51,815,973	(2,085,580)
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	67,997,077	(3,867,363)	12,680,651	714,632
TOTAL ASSETS	1,306,870,515	(31,875,637)	66,196,573	(48,450,543)
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	
OTHER COMPREHENSIVE INCOME-	(10,676)		17,471	
RETAINED EARNINGS	350,135,192	9,126,400	32,716,595	20,242,926
TOTAL COMMON STOCK EQUITY	402,874,289	9,126,400	32,778,650	20,242,926
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	248,390,008		(64,825,000)	
TOTAL CAPITALIZATION	651,264,297	9,126,400	(32,046,350)	20,242,926
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	15,921,456	(9,925,643)	(20,918,164)	(6,760,841)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	71,543,554	(11,716,389)	55,542,187	(30,146,029)
ACCRUED TAXES	2,851,898	785,303	(4,527,830)	2,152,369
ACCRUED INTEREST	202,358	10,388	(21,291)	(34,882)
ESTIMATED RATE REFUNDS	15,319		234,579	
DEFERRED INCOME TAXES	1,086,718	(1,186,613)	(13,847,701)	
OTHER CURRENT LIABILITIES	70,936,230	(20,002,265)	14,640,392	(36,481,172)
TOTAL CURRENT LIABILITIES	162,557,533	(42,035,219)	31,102,172	(71,270,555)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	383,175,245	4,406,137	71,688,696	8,886,503
INVESTMENT TAX CREDITS	4,203,317	(30,020)	(360,236)	(60,040)
OTHER REGULATORY LIABILITIES LONG TERM	69,658,824	(2,656,848)	(4,232,291)	(5,213,695)
OTHER LIABILITIES & DEFERRED CREDITS	36,011,299	(686,087)	44,582	(1,035,682)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	493,048,685	1,033,182	67,140,751	2,577,086
TOTAL CAPITALIZATION AND LIABILITIES	1,306,870,515	(31,875,637)	66,196,573	(48,450,543)

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 03/14/12 09:23:40

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING FEBRUARY 29, 2012

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	42,592,303	(30,221,970)	93,713,243	(71,372,785)	301,404,279	(138,747,245)
TRANSPORTATION	11,239,666	552,531	22,353,711	(648,029)	79,184,633	8,407,717
OTHER OPERATING REVENUES	1,216,449	(107,048)	2,840,501	(4,225,223)	47,916,016	(18,490,200)
TOTAL OPERATING REVENUES	55,048,418	(29,776,487)	118,907,455	(76,246,037)	428,504,928	(148,829,728)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	26,739,222	(25,953,409)	59,125,657	(64,754,703)	213,495,726	(137,640,378)
OPERATION	10,501,719	(1,532,134)	20,603,594	(5,580,167)	119,783,131	(4,542,282)
MAINTENANCE	1,101,435	191,394	1,825,654	(51,995)	13,822,616	(314,732)
DEPRECIATION AND DEPLETION	2,587,909	416,144	5,151,486	813,617	27,907,274	3,239,123
OTHER TAXES	268,182	(111,242)	789,066	(164,076)	3,903,635	115,343
TOTAL OPERATING EXPENSES	41,198,467	(26,989,247)	87,495,457	(69,737,324)	378,912,382	(139,142,926)
OPERATING INCOME (LOSS)	13,849,951	(2,787,240)	31,411,998	(6,508,713)	49,592,546	(9,686,802)
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	62,145	(137,166)	115,294	(291,381)	608,439	(793,787)
INTEREST INCOME AND OTHER, NET	357,622	(5,503)	598,024	(309,288)	1,492,315	(1,207,975)
INTEREST EXPENSE & RELATED CHARGES	(1,417,727)	315,836	(2,915,653)	571,734	(19,675,694)	(1,634,925)
TOTAL OTHER INCOME (DEDUCTIONS)	(997,960)	173,167	(2,202,335)	(28,935)	(17,574,940)	(3,636,687)
INCOME (LOSS) BEFORE INCOME TAXES	12,851,991	(2,614,073)	29,209,663	(6,537,648)	32,017,606	(13,323,489)
INCOME TAXES	3,725,591	(1,238,767)	8,966,737	(3,055,337)	(6,038,938)	2,016,357
NET INCOME BEFORE EXTRAORDINARY ITEMS	9,126,400	(1,375,306)	20,242,926	(3,482,311)	38,056,544	(15,339,846)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPAL						
NET INCOME (LOSS)	9,126,400	(1,375,306)	20,242,926	(3,482,311)	38,056,544	(15,339,846)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 04/12/12 12:56:32

COLUMBIA GAS OF PENNSYLVANIA, INC.
 BALANCE SHEET AS OF MARCH 31, 2012

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,164,576,634	10,895,734	131,119,417	26,006,653
ACCUMULATED DEPRECIATION AND DEPLETION	302,510,916	2,043,976	11,206,936	5,447,729
NET PROPERTY, PLANT AND EQUIPMENT	862,065,718	8,851,758	119,912,481	20,558,924
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	9,733,987	1,531,474	1,166,613	2,718,331
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	(1)	1	2	(2)
FROM ASSOCIATED COMPANIES	83,819,594	67,756,381	(104,864,701)	54,064,603
*OTHER	3	(1)	5,347	(7,015)
GAS INVENTORY	50,026,303	(8,200,720)	33,880,895	(55,516,904)
OTHER INVENTORIES	617,224	(108,605)	(1,084)	(95,797)
PREPAYMENTS	1,176,200	(364,260)	(556,420)	(1,092,780)
REGULATORY ASSETS CURRENT	17,868,016	1,832,376	4,968,114	3,341,327
OTHER CURRENT ASSETS	402,546	42,757	(4,173,786)	175,584
TOTAL CURRENT ASSETS	163,643,872	62,489,403	(69,575,020)	3,587,347
INVESTMENT IN SUBSIDIARY	17,083,153	27,801	502,184	143,096
REGULATORY ASSETS LONG TERM	267,147,535	(302,122)	46,788,118	(2,387,702)
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	68,408,684	411,607	60,525,062	1,126,239
TOTAL ASSETS	1,378,348,962	71,478,447	158,152,825	23,027,904
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	
OTHER COMPREHENSIVE INCOME-	(10,676)		6,260	
RETAINED EARNINGS	354,083,409	3,948,217	29,574,530	24,191,143
TOTAL COMMON STOCK EQUITY	406,822,506	3,948,217	29,625,374	24,191,143
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,390,007	64,999,999	174,999	64,999,999
TOTAL CAPITALIZATION	720,212,513	68,948,216	29,800,373	89,191,142
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	15,660,442	(261,014)	(5,278,174)	(7,021,855)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	80,581,259	9,037,705	63,301,190	(21,108,324)
ACCRUED TAXES	3,079,337	227,439	272,759	2,379,808
ACCRUED INTEREST	212,380	10,022	35,842	(24,860)
ESTIMATED RATE REFUNDS	(779)	(16,098)	226,743	(16,098)
DEFERRED INCOME TAXES	1,162,760	76,042	(13,771,523)	76,042
OTHER CURRENT LIABILITIES	62,503,523	(8,432,707)	30,436,419	(44,913,879)
TOTAL CURRENT LIABILITIES	163,198,922	641,389	75,223,256	(70,629,166)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	387,346,686	4,171,441	62,339,300	13,057,944
INVESTMENT TAX CREDITS	4,173,298	(30,019)	(360,236)	(90,059)
OTHER REGULATORY LIABILITIES LONG TERM	67,154,768	(2,504,056)	(12,454,138)	(7,717,751)
OTHER LIABILITIES & DEFERRED CREDITS	36,262,775	251,476	3,604,270	(784,206)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	494,937,527	1,888,842	53,129,196	4,465,928
TOTAL CAPITALIZATION AND LIABILITIES	1,378,348,962	71,478,447	158,152,825	23,027,904

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 04/12/12 12:56:32

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2012

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	28,457,303	(33,279,116)	122,170,546	(104,651,901)	268,125,163	(183,253,517)
TRANSPORTATION	7,981,613	(1,520,607)	30,335,324	(2,168,636)	77,664,026	3,973,651
OTHER OPERATING REVENUES	882,538	(2,371,509)	3,723,039	(6,596,732)	45,544,507	(23,055,717)
TOTAL OPERATING REVENUES	37,321,454	(37,171,232)	156,228,909	(113,417,269)	391,333,696	(202,335,583)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	16,583,228	(29,773,772)	75,708,885	(94,528,475)	183,721,954	(178,496,990)
OPERATION	9,181,723	(7,024,621)	29,785,317	(12,604,788)	112,758,510	(17,182,442)
MAINTENANCE	1,100,264	129,218	2,925,918	77,223	13,951,834	(283,214)
DEPRECIATION AND DEPLETION	2,607,900	429,291	7,759,386	1,242,908	28,336,565	3,456,782
OTHER TAXES	523,923	170,856	1,312,989	6,780	4,074,491	215,622
TOTAL OPERATING EXPENSES	29,997,038	(36,069,028)	117,492,495	(105,806,352)	342,843,354	(192,290,242)
OPERATING INCOME (LOSS)	7,324,416	(1,102,204)	38,736,414	(7,610,917)	48,490,342	(10,045,341)
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	27,801	(150,841)	143,095	(442,222)	457,598	(684,150)
INTEREST INCOME AND OTHER, NET	252,270	562,747	850,294	253,459	2,055,062	(242,362)
INTEREST EXPENSE & RELATED CHARGES	(1,584,208)	(861,568)	(4,499,861)	(289,834)	(20,537,262)	(3,338,449)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,304,137)	(449,662)	(3,506,472)	(478,597)	(18,024,602)	(4,264,961)
INCOME (LOSS) BEFORE INCOME TAXES	6,020,279	(1,551,866)	35,229,942	(8,089,514)	30,465,740	(14,310,302)
INCOME TAXES	1,072,063	590,200	10,038,800	(2,465,137)	(5,448,738)	5,169,871
NET INCOME BEFORE EXTRAORDINARY ITEMS	4,948,216	(2,142,066)	25,191,142	(5,624,377)	35,914,478	(19,480,173)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLES						
NET INCOME (LOSS)	4,948,216	(2,142,066)	25,191,142	(5,624,377)	35,914,478	(19,480,173)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 05/16/12 14:57:40

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF APRIL 30, 2012

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,174,243,681	9,667,047	130,319,080	35,673,700
ACCUMULATED DEPRECIATION AND DEPLETION	304,103,818	1,592,902	11,410,372	7,040,631
NET PROPERTY, PLANT AND EQUIPMENT	870,139,863	8,074,145	118,908,708	28,633,069
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	9,436,217	(297,770)	694,291	2,420,561
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)		1		(1)
FROM ASSOCIATED COMPANIES	79,812,871	(4,006,723)	(100,199,442)	50,057,880
*OTHER	3		9	(7,015)
GAS INVENTORY	49,462,417	(563,886)	21,966,893	(56,080,790)
OTHER INVENTORIES	558,857	(58,367)	(63,974)	(154,164)
PREPAYMENTS	1,136,119	(40,081)	(88,089)	(1,132,861)
REGULATORY ASSETS CURRENT	17,999,684	131,668	12,582,150	3,472,995
OTHER CURRENT ASSETS	655,024	252,478	(6,063,617)	428,062
TOTAL CURRENT ASSETS	159,061,192	(4,582,680)	(71,171,779)	(995,333)
INVESTMENT IN SUBSIDIARY	17,107,310	24,157	460,441	167,253
REGULATORY ASSETS LONG TERM	267,165,503	17,968	44,692,920	(2,369,734)
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	65,971,981	(2,436,703)	50,686,578	(1,310,464)
TOTAL ASSETS	1,379,445,849	1,096,887	143,576,868	24,124,791
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	
OTHER COMPREHENSIVE INCOME-	(10,676)			
RETAINED EARNINGS	357,684,306	3,600,897	31,273,878	27,792,040
TOTAL COMMON STOCK EQUITY	410,423,403	3,600,897	31,318,462	27,792,040
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,390,007		174,999	64,999,999
TOTAL CAPITALIZATION	723,813,410	3,600,897	31,493,461	92,792,039
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	12,787,164	(2,873,278)	(25,186,224)	(9,895,133)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	81,692,407	1,111,148	65,048,403	(19,997,176)
ACCRUED TAXES	2,508,129	(571,208)	2,277,280	1,808,600
ACCRUED INTEREST	219,838	7,458	35,826	(17,402)
ESTIMATED RATE REFUNDS	(779)		232,968	(16,098)
DEFERRED INCOME TAXES	1,086,718	(76,042)	(13,847,565)	
OTHER CURRENT LIABILITIES	62,054,233	(449,290)	36,034,198	(45,363,169)
TOTAL CURRENT LIABILITIES	160,347,710	(2,851,212)	64,594,886	(73,480,378)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	390,366,583	3,019,897	59,405,318	16,077,841
INVESTMENT TAX CREDITS	4,143,278	(30,020)	(360,237)	(120,079)
OTHER REGULATORY LIABILITIES LONG TERM	64,759,775	(2,394,993)	(15,888,058)	(10,112,744)
OTHER LIABILITIES & DEFERRED CREDITS	36,015,093	(247,682)	4,331,498	(1,031,888)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	495,284,729	347,202	47,488,521	4,813,130
TOTAL CAPITALIZATION AND LIABILITIES	1,379,445,849	1,096,887	143,576,868	24,124,791

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPRC, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 05/16/12 14:57:40

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING APRIL 30, 2012

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	19,800,944	2,262,844	141,971,490	(102,389,057)	270,388,007	(177,203,575)
TRANSPORTATION	7,310,876	1,671,759	37,646,200	(496,877)	79,335,785	4,522,166
OTHER OPERATING REVENUES	1,799,992	(5,456,968)	5,523,031	(12,053,700)	40,087,539	(25,393,837)
TOTAL OPERATING REVENUES	28,911,812	(1,522,365)	185,140,721	(114,939,634)	389,811,331	(190,075,246)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	11,921,555	(2,773,407)	87,630,440	(97,301,882)	180,948,547	(173,907,639)
OPERATION	7,926,789	(928,860)	37,712,106	(13,533,648)	111,829,650	(10,226,313)
MAINTENANCE	1,012,376	(431,762)	3,938,294	(354,539)	13,520,072	(889,132)
DEPRECIATION AND DEPLETION	2,632,195	435,485	10,391,581	1,678,393	28,772,050	3,672,396
OTHER TAXES	191,330	(105,711)	1,504,319	(98,931)	3,968,780	73,343
TOTAL OPERATING EXPENSES	23,684,245	(3,804,255)	141,176,740	(109,610,607)	339,039,099	(189,277,345)
OPERATING INCOME (LOSS)	5,227,567	2,281,890	43,963,981	(5,329,027)	50,772,232	(8,797,901)
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	24,157	(41,743)	167,252	(483,965)	415,855	(716,748)
INTEREST INCOME AND OTHER, NET	234,920	603,227	1,085,214	856,686	2,658,289	1,254,118
INTEREST EXPENSE & RELATED CHARGES	(1,760,155)	(290,357)	(6,260,016)	(580,191)	(20,827,619)	(3,490,682)
TOTAL OTHER INCOME (DEDUCTIONS)	(1,501,078)	271,127	(5,007,550)	(207,470)	(17,753,475)	(2,953,312)
INCOME (LOSS) BEFORE INCOME TAXES	3,726,489	2,553,017	38,956,431	(5,536,497)	33,018,757	(11,751,213)
INCOME TAXES	125,592	853,669	10,164,392	(1,611,468)	(4,595,069)	7,088,176
NET INCOME BEFORE EXTRAORDINARY ITEMS	3,600,897	1,699,348	28,792,039	(3,925,029)	37,613,826	(10,839,389)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE						
NET INCOME (LOSS)	3,600,897	1,699,348	28,792,039	(3,925,029)	37,613,826	(10,839,389)

REPORT ID: INC FORMAT ID: INC

PAGE 2

DATE: 06/13/12 08:28:02

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET AS OF MAY 31, 2012

	CURRENT BALANCE	INC OVR PRV MTH	INC OVR SM MTH PRV YR	INC OVR DECEMBER
ASSETS				
PROPERTY, PLANT AND EQUIPMENT				
GAS UTILITY AND OTHER PLANT, @ ORIG COST	1,184,200,529	9,956,848	131,863,156	45,630,548
ACCUMULATED DEPRECIATION AND DEPLETION	304,925,286	821,468	10,985,936	7,862,099
NET PROPERTY, PLANT AND EQUIPMENT	879,275,243	9,135,380	120,877,220	37,768,449
CURRENT ASSETS				
CASH AND TEMPORARY CASH INVESTMENTS	8,689,428	(746,789)	(502,240)	1,673,772
ACCOUNTS RECEIVABLE:				
*CUSTOMERS (LESS ALLOW FOR DOUBTFUL ACCTS)	1	1	5	
FROM ASSOCIATED COMPANIES	71,301,277	(8,511,594)	(76,878,590)	41,546,286
*OTHER	3		8	(7,015)
GAS INVENTORY	50,912,670	1,450,253	2,064,605	(54,630,537)
OTHER INVENTORIES	468,110	(90,747)	(140,785)	(244,911)
PREPAYMENTS	1,461,493	325,374	(63,652)	(807,487)
REGULATORY ASSETS CURRENT	17,692,426	(307,258)	4,899,215	3,165,737
OTHER CURRENT ASSETS	432,038	(222,986)	(7,412,425)	205,076
TOTAL CURRENT ASSETS	150,957,446	(8,103,746)	(78,033,859)	(9,099,079)
INVESTMENT IN SUBSIDIARY	17,128,160	20,850	359,318	188,103
REGULATORY ASSETS LONG TERM	266,905,402	(260,101)	43,023,656	(2,629,835)
DEFERRED CHARGES AND SPECIAL DEPOSITS & FUNDS	71,225,345	5,253,364	47,530,938	3,942,900
TOTAL ASSETS	1,385,491,596	6,045,747	133,757,273	30,170,538
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION				
COMMON STOCK EQUITY				
COMMON STOCK, AT PAR VALUE	45,127,802			
ADDITIONAL PAID IN CAPITAL	7,621,971		44,584	
OTHER COMPREHENSIVE INCOME-	(10,676)			
RETAINED EARNINGS	357,275,469	(408,837)	31,137,749	27,383,203
TOTAL COMMON STOCK EQUITY	410,014,566	(408,837)	31,182,333	27,383,203
LONG-TERM DEBT				
INSTALLMENT PROMISSORY NOTES AND LOANS	313,390,007		174,999	64,999,999
TOTAL CAPITALIZATION	723,404,573	(408,837)	31,357,332	92,383,202
CURRENT LIABILITIES				
CURRENT MATURITIES OF LONG-TERM DEBT				
ACCOUNTS PAYABLE	12,493,625	(293,539)	(20,264,734)	(10,188,672)
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	83,239,016	1,546,609	66,142,348	(18,450,567)
ACCRUED TAXES	2,223,510	(284,619)	2,200,117	1,523,981
ACCRUED INTEREST	226,853	7,015	35,736	(10,387)
ESTIMATED RATE REFUNDS	(779)		(11,134)	(16,098)
DEFERRED INCOME TAXES	1,119,202	32,484	(13,820,638)	32,484
OTHER CURRENT LIABILITIES	67,917,040	5,862,807	25,556,907	(39,500,362)
TOTAL CURRENT LIABILITIES	167,218,467	6,870,757	59,838,602	(66,609,621)
OTHER LIABILITIES AND DEFERRED CREDITS				
INCOME TAXES, NONCURRENT	392,310,571	1,943,988	57,171,983	18,021,829
INVESTMENT TAX CREDITS	4,113,258	(30,020)	(360,237)	(150,099)
OTHER REGULATORY LIABILITIES LONG TERM	62,475,343	(2,284,432)	(18,586,912)	(12,397,176)
OTHER LIABILITIES & DEFERRED CREDITS	35,969,384	(45,709)	4,336,505	(1,077,597)
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	494,868,556	(416,173)	42,561,339	4,396,957
TOTAL CAPITALIZATION AND LIABILITIES	1,385,491,596	6,045,747	133,757,273	30,170,538

REPORT ID: BAL FORMAT ID: BSP

*A/R AND RELATED RESERVES HAVE BEEN SOLD TO CPCR, AND INTEREST THEREIN HAS BEEN SOLD TO A PURCHASER(S) REPRESENTED BY BTMU, AS AGENT.

PAGE 1

DATE: 06/13/12 08:28:02

COLUMBIA GAS OF PENNSYLVANIA, INC.
INCOME STATEMENT
FOR THE PERIOD ENDING MAY 31, 2012

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
OPERATING REVENUES						
GAS	11,097,599	845,878	153,069,089	(101,543,179)	271,233,885	(173,542,522)
TRANSPORTATION	4,598,680	956,984	42,244,880	460,107	80,292,769	5,094,245
OTHER OPERATING REVENUES	5,902,691	(941,632)	11,425,722	(12,995,332)	39,145,907	(25,090,711)
TOTAL OPERATING REVENUES	21,598,970	861,230	206,739,691	(114,078,404)	390,672,561	(193,538,988)
OPERATING EXPENSES						
PRODUCTS PURCHASED - NATURAL GAS	10,021,252	310,306	97,651,692	(96,991,576)	181,258,853	(169,552,663)
OPERATION	8,000,213	626,531	45,712,319	(12,907,117)	112,456,181	(17,523,923)
MAINTENANCE	1,498,001	168,984	5,436,295	(185,555)	13,689,056	(944,748)
DEPRECIATION AND DEPLETION	2,661,800	450,886	13,053,381	2,129,279	29,222,936	3,907,068
OTHER TAXES	259,726	18,615	1,764,045	(80,316)	3,987,395	102,064
TOTAL OPERATING EXPENSES	22,440,992	1,575,322	163,617,732	(108,035,285)	340,614,421	(184,012,202)
OPERATING INCOME (LOSS)	(842,022)	(714,092)	43,121,959	(6,043,119)	50,058,140	(9,526,786)
OTHER INCOME (DEDUCTIONS)						
INCOME FROM INVESTMENT IN SUBSIDIARY	20,850	(101,123)	188,102	(585,088)	314,732	(893,721)
INTEREST INCOME AND OTHER, NET	168,212	(995,177)	1,253,426	(138,491)	1,663,112	(796,231)
INTEREST EXPENSE & RELATED CHARGES	(2,239,694)	759,451	(8,499,710)	179,260	(20,068,168)	(1,093,598)
TOTAL OTHER INCOME (DEDUCTIONS)	(2,050,632)	(336,849)	(7,058,182)	(544,319)	(18,090,324)	(2,783,550)
INCOME (LOSS) BEFORE INCOME TAXES	(2,892,654)	(1,050,941)	36,063,777	(6,587,438)	31,967,816	(12,310,336)
INCOME TAXES	(2,483,817)	(914,812)	7,680,575	(2,526,280)	(5,509,881)	7,073,324
NET INCOME BEFORE EXTRAORDINARY ITEMS	(408,837)	(136,129)	28,383,202	(4,061,158)	37,477,697	(19,383,660)
EXTRAORDINARY ITEMS						
CUMULATIVE CHANGE IN ACCOUNTING PRINCIPAL						
NET INCOME (LOSS)	(408,837)	(136,129)	28,383,202	(4,061,158)	37,477,697	(19,383,660)

REPORT ID: INC FORMAT ID: INC

PAGE 2

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-002:

Please provide the actual number of customers by rate schedule as of December 31 for the last five years.

Response:

Please see the GAS-RR-002 Attachment A.

Columbia Gas of Pennsylvania, Inc.
Customers by Rate Schedule at December 31st
For the Five Year Period (2007 - 2011)

<u>Description</u>	<u>Dec-07</u> (1)	<u>Dec-08</u> (2)	<u>Dec-09</u> (3)	<u>Dec-10</u> (4)	<u>Dec-11</u> (5)
1 Rate Schedule RSS - Residential Sales Service					
2 RESIDENTIAL					
3 Rate Schedule RSS	296,116	287,632	282,951	285,653	276,512
4 Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
5 RESIDENTIAL					
6 Rate Schedule RDGSS	27	25	25	24	23
7 Rate Schedule SGSS - Small General Sales Service (< 6,000 Mcf Annually)					
8 COMMERCIAL					
9 Less Than 600 Mcf Annually	27,696	26,825	25,274	25,098	23,889
10 600 - 6,000 Mcf Annually	<u>3,814</u>	<u>3,967</u>	<u>3,773</u>	<u>3,889</u>	<u>3,249</u>
11 Commercial Bills Under SGSS	31,510	30,792	29,047	28,987	27,138
12 INDUSTRIAL					
13 Less Than 600 Mcf Annually	38	31	13	13	18
14 600 - 6,000 Mcf Annually	<u>45</u>	<u>50</u>	<u>48</u>	<u>47</u>	<u>43</u>
15 Industrial Bills Under SGSS	83	81	61	60	61
16 Total Rate Schedule SGSS	31,593	30,873	29,108	29,047	27,199

Columbia Gas of Pennsylvania, Inc.
Customers by Rate Schedule at December 31st
For the Five Year Period (2007 - 2011)

Line No.	Description	<u>Dec-07</u> (1)	<u>Dec-08</u> (2)	<u>Dec-09</u> (3)	<u>Dec-10</u> (4)	<u>Dec-11</u> (5)
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	COMMERCIAL					
3	Less Than 600 Mcf Annually	0	0	1	29	7
4	600 - 6,000 Mcf Annually	4	25	27	28	6
5	6,000 - 10,000 Mcf Annually	1	2	7	5	5
6	10,000 - 49,999 Mcf Annually	1	1	5	4	3
7	50,000 - 99,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
8	Commercial Bills Under NSS	6	28	41	67	22
9	INDUSTRIAL					
10	Less Than 600 Mcf Annually	0	0	1	1	0
11	600 - 6,000 Mcf Annually	0	0	0	1	1
12	6,000 - 10,000 Mcf Annually	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>1</u>
13	Industrial Bills Under NSS	3	3	3	3	2
14	Total Rate Schedule NSS	9	31	44	70	24
15	<u>Rate Schedule LGSS - Large General Sales Service</u>					
16	COMMERCIAL					
17	Less Than 10,000 Mcf Annually	49	47	34	39	34
18	10,000 - 49,999 Mcf Annually	34	29	25	28	23
19	50,000 - 99,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
20	Commercial Bills Under LGSS	83	76	59	68	57
21	INDUSTRIAL					
22	Less Than 10,000 Mcf Annually	8	10	6	6	3
23	10,000 - 49,999 Mcf Annually	4	5	5	4	4
24	50,000 - 99,999 Mcf Annually	1	0	0	0	0
25	100,000 - 299,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26	Industrial Bills Under LGSS	13	15	11	10	7
27	Total Rate Schedule LGSS	96	91	70	78	64
28	Tariff Sales Summary by Customer Class					
29	Total Residential Sales	296,143	287,657	282,976	285,677	276,535
30	Total Commercial Sales	31,599	30,896	29,147	29,122	27,217
31	Total Industrial Sales	<u>99</u>	<u>99</u>	<u>75</u>	<u>73</u>	<u>70</u>
32	Total Tariff Sales	327,841	318,652	312,198	314,872	303,822

Columbia Gas of Pennsylvania, Inc.
Customers by Rate Schedule at December 31st
For the Five Year Period (2007 - 2011)

<u>No.</u>	<u>Description</u>	<u>Dec-07</u> (1)	<u>Dec-08</u> (2)	<u>Dec-09</u> (3)	<u>Dec-10</u> (4)	<u>Dec-11</u> (5)
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	Total Rate Schedule RDS	54,493	62,924	67,752	69,104	79,330
4	<u>Residential Distribution Service (CAP)</u>					
5	RESIDENTIAL					
6	Rate Schedule RCC	23,284	24,460	24,488	22,315	21,657
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
8	RESIDENTIAL					
9	Total Rate Schedule RDGDS	7	7	7	6	6
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
11	COMMERCIAL					
	Total Rate Schedule SCD	4,865	5,212	6,295	6,231	7,655
13	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
14	COMMERCIAL					
15	Less Than 600 Mcf - Aggregation	384	358	471	459	525
16	600 - 6,000 Mcf - Aggregation	912	1,001	1,220	1,186	1,436
17	Flex	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>
18	Commercial Bills Under SGDS	1,302	1,365	1,698	1,652	1,968
19	INDUSTRIAL					
20	Less Than 600 Mcf - Aggregation	24	19	16	15	12
21	600 - 6,000 Mcf - Aggregation	14	19	18	17	25
22	Flex	<u>3</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
23	Industrial Bills Under SGDS	41	40	35	33	38
24	Total Rate Schedule SGDS	1,343	1,405	1,733	1,685	2,006

Columbia Gas of Pennsylvania, Inc.
Customers by Rate Schedule at December 31st
For the Five Year Period (2007 - 2011)

Line No.	Description	Dec-07 (1)	Dec-08 (2)	Dec-09 (3)	Dec-10 (4)	Dec-11 (5)
1 Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL					
3	Less Than 10,000 Mcf Annually	144	157	161	162	142
4	10,000 - 49,999 Mcf Annually	139	143	140	141	132
5	Flex	<u>8</u>	<u>9</u>	<u>9</u>	<u>8</u>	<u>9</u>
6	Commercial Bills Under SDS	291	309	310	311	283
7	INDUSTRIAL					
8	Less Than 10,000 Mcf Annually	16	16	16	15	26
9	10,000 - 49,999 Mcf Annually	86	90	81	82	77
10	Flex	<u>6</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>0</u>
11	Industrial Bills Under SDS	108	110	100	99	103
12	Total Rate Schedule SDS	399	419	410	410	386
13 Rate Schedule LDS - Large Distribution Service						
14	COMMERCIAL					
15	50,000 - 99,999 Mcf Annually	9	11	11	10	13
16	100,000 - 299,999 Mcf Annually	6	6	8	9	5
17	300,000 - 699,999 Mcf Annually	0	0	0	0	1
18	Flex	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>
19	Total Commercial Bills Under LDS	16	18	20	19	20
20	INDUSTRIAL					
21	50,000 - 99,999 Mcf Annually	22	21	24	24	19
22	100,000 - 299,999 Mcf Annually	21	16	18	19	19
23	300,000 - 699,999 Mcf Annually	5	7	5	5	5
24	Flex	<u>24</u>	<u>26</u>	<u>23</u>	<u>23</u>	<u>20</u>
25	Total Industrial Bills Under LDS	72	70	70	71	63
26	Total Rate Schedule LDS	88	88	90	90	83

Columbia Gas of Pennsylvania, Inc.
Customers by Rate Schedule at December 31st
For the Five Year Period (2007 - 2011)

<u>Description</u>	<u>Dec-07</u> (1)	<u>Dec-08</u> (2)	<u>Dec-09</u> (3)	<u>Dec-10</u> (4)	<u>Dec-11</u> (5)
1 Rate Schedule MLDS - Main Line Distribution Service - Class I					
2 COMMERCIAL					
3 Less Than 50,000 Mcf Annually	0	0	0	1	0
4 50,000 - 99,999 Mcf Annually	2	2	1	0	1
5 100,000 - 299,999 Mcf Annually	0	0	0	0	0
6 300,000 - 699,999 Mcf Annually	0	0	0	0	0
7 > 700,000 Mcf Annually	0	0	0	0	0
8 Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 Commercial Bills Under MLDS - Class I	2	2	1	1	1
10 INDUSTRIAL					
11 Less Than 50,000 Mcf Annually	0	0	0	3	1
12 50,000 - 99,999 Mcf Annually	3	3	3	0	0
13 100,000 - 299,999 Mcf Annually	0	0	0	0	2
14 300,000 - 699,999 Mcf Annually	0	0	0	0	0
15 > 700,000 Mcf Annually	0	0	0	0	0
16 Flex	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
17 Total Industrial Bills Under MLDS - Class I	5	4	4	4	4
Total Rate Schedule MLDS - Class I	7	6	5	5	5
19 Rate Schedule MLDS - Main Line Distribution Service - Class II					
20 INDUSTRIAL					
21 Less Than 50,000 Mcf Annually	0	0	0	0	0
22 100,000 - 299,999 Mcf Annually	1	1	1	1	1
23 Flexed	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
24 Total Rate Schedule MLDS - Class II	5	5	5	5	5
25 Transportation Summary by Customer Class					
26 Total Residential Transportation	77,784	87,391	92,247	91,425	100,993
27 Total Commercial Transportation	6,476	6,906	8,324	8,214	9,927
28 Total Industrial Transportation	<u>231</u>	<u>229</u>	<u>214</u>	<u>212</u>	<u>213</u>
29 Total Transportation	84,491	94,526	100,785	99,851	111,133
30 Total Company	412,332	413,178	412,983	414,723	414,955

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-003:

Please provide the average number of customers by rate schedule for the last five years.

Response:

Please see GAS-RR-003 Attachment A.

Columbia Gas of Pennsylvania, Inc.
Average Number of Customers by Rate Schedule
For the Five Year Period (2007 - 2011)

Line No.	Description	Twelve Mth Avg-07 (1)	Twelve Mth Avg-08 (2)	Twelve Mth Avg-09 (3)	Twelve Mth Avg-10 (4)	Twelve Mth Avg-11 (5)
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	Rate Schedule RSS	290,359	292,920	279,869	283,434	278,054
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
5	RESIDENTIAL					
6	Rate Schedule RDGSS	28	27	25	24	24
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,000 Mcf Annually)</u>					
8	COMMERCIAL					
9	Less Than 600 Mcf Annually	27,336	27,104	25,396	25,011	24,185
10	600 - 6,000 Mcf Annually	<u>3,908</u>	<u>4,105</u>	<u>3,951</u>	<u>3,980</u>	<u>3,445</u>
11	Commercial Bills Under SGSS	31,245	31,209	29,347	28,991	27,629
12	INDUSTRIAL					
13	Less Than 600 Mcf Annually	35	32	35	19	17
14	600 - 6,000 Mcf Annually	<u>48</u>	<u>50</u>	<u>40</u>	<u>46</u>	<u>43</u>
15	Industrial Bills Under SGSS	83	82	75	64	59
16	Total Rate Schedule SGSS	31,328	31,291	29,422	29,055	27,689

Columbia Gas of Pennsylvania, Inc.
Average Number of Customers by Rate Schedule
For the Five Year Period (2007 - 2011)

<u>Line No.</u>	<u>Description</u>	<u>Twelve Mth Avg-07</u> (1)	<u>Twelve Mth Avg-08</u> (2)	<u>Twelve Mth Avg-09</u> (3)	<u>Twelve Mth Avg-10</u> (4)	<u>Twelve Mth Avg-11</u> (5)
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	COMMERCIAL					
3	Less Than 600 Mcf	0	0	12	7	6
4	600 - 6,000 Mcf Annually	13	8	25	30	24
5	6,000 - 10,000 Mcf Annually	0	1	4	3	5
6	10,000 - 49,999 Mcf Annually	1	1	9	5	4
7	50,000 - 99,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
8	Commercial Bills Under NSS	14	10	50	46	40
9	INDUSTRIAL					
	Less Than 600 Mcf	0	0	0	0	1
10	600 - 6,000 Mcf Annually	3	0	0	1	1
11	6,000 - 10,000 Mcf Annually	<u>2</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>1</u>
12	Industrial Bills Under NSS	5	3	2	2	3
13	Total Rate Schedule NSS	19	13	52	48	43
14	<u>Rate Schedule LGSS - Large General Sales Service</u>					
15	COMMERCIAL					
16	Less Than 10,000 Mcf Annually	45	49	41	39	34
17	10,000 - 49,999 Mcf Annually	31	32	28	28	23
18	50,000 - 99,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
19	Commercial Bills Under LGSS	76	82	70	67	57
20	INDUSTRIAL					
21	Less Than 10,000 Mcf Annually	7	10	11	6	3
22	10,000 - 49,999 Mcf Annually	3	5	7	4	5
23	50,000 - 99,999 Mcf Annually	0	0	0	0	0
24	100,000 - 299,999 Mcf Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Industrial Bills Under LGSS	11	15	18	10	8
26	Total Rate Schedule LGSS	87	97	88	77	65
27	Tariff Sales Summary by Customer Class					
28	Total Residential Sales	290,388	292,947	279,894	283,458	278,078
29	Total Commercial Sales	31,335	31,300	29,467	29,104	27,726
30	Total Industrial Sales	<u>99</u>	<u>100</u>	<u>95</u>	<u>77</u>	<u>70</u>
31	Total Tariff Sales	321,821	324,347	309,456	312,639	305,874

Columbia Gas of Pennsylvania, Inc.
Average Number of Customers by Rate Schedule
For the Five Year Period (2007 - 2011)

<u>Line No.</u>	<u>Description</u>	<u>Twelve Mth Avg-07</u> (1)	<u>Twelve Mth Avg-08</u> (2)	<u>Twelve Mth Avg-09</u> (3)	<u>Twelve Mth Avg-10</u> (4)	<u>Twelve Mth Avg-11</u> (5)
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	Total Rate Schedule RDS	56,865	55,155	68,283	67,867	75,560
4	<u>Residential Distribution Service (CAP)</u>					
5	RESIDENTIAL					
6	Rate Schedule RCC	23,891	24,508	24,890	23,418	22,317
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
8	RESIDENTIAL					
9	Total Rate Schedule RDGDS	7	7	7	6	6
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
11	COMMERCIAL					
12	Total Rate Schedule SCD	5,056	4,785	6,147	6,196	7,206
13	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
14	COMMERCIAL					
15	Less Than 600 Mcf - Aggregation	382	370	417	452	561
16	600 - 6,000 Mcf - Aggregation	897	950	1,099	1,163	1,299
17	Flex	<u>6</u>	<u>6</u>	<u>9</u>	<u>8</u>	<u>7</u>
18	Commercial Bills Under SGDS	1,285	1,326	1,525	1,623	1,867
19	INDUSTRIAL					
20	Less Than 600 Mcf - Aggregation	25	22	19	17	17
21	600 - 6,000 Mcf - Aggregation	14	16	20	18	20
22	Flex	<u>3</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
23	Industrial Bills Under SGDS	42	40	41	36	38
24	Total Rate Schedule SGDS	1,327	1,365	1,566	1,659	1,905

Columbia Gas of Pennsylvania, Inc.
Average Number of Customers by Rate Schedule
For the Five Year Period (2007 - 2011)

Line No.	Description	Twelve Mth Avg-07 (1)	Twelve Mth Avg-08 (2)	Twelve Mth Avg-09 (3)	Twelve Mth Avg-10 (4)	Twelve Mth Avg-11 (5)
1 <u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL					
3	Less Than 10,000 Mcf Annually	142	154	154	163	142
4	10,000 - 49,999 Mcf Annually	138	138	145	141	130
5	Flex	<u>8</u>	<u>9</u>	<u>7</u>	<u>9</u>	<u>10</u>
6	Commercial Bills Under SDS	288	301	306	313	282
7	INDUSTRIAL					
8	Less Than 10,000 Mcf Annually	16	17	12	16	25
9	10,000 - 49,999 Mcf Annually	86	89	91	81	77
10	Flex	<u>6</u>	<u>5</u>	<u>3</u>	<u>2</u>	<u>1</u>
11	Industrial Bills Under SDS	108	110	106	99	103
12	Total Rate Schedule SDS	397	411	412	411	385
13 <u>Rate Schedule LDS - Large Distribution Service</u>						
14	COMMERCIAL					
15	50,000 - 99,999 Mcf Annually	10	11	12	11	13
16	100,000 - 299,999 Mcf Annually	6	6	6	8	5
17	300,000 - 699,999 Mcf Annually	0	0	0	0	1
18	Flex	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
19	Total Commercial Bills Under LDS	17	18	19	20	19
20	INDUSTRIAL					
21	50,000 - 99,999 Mcf Annually	22	22	21	23	18
22	100,000 - 299,999 Mcf Annually	22	16	15	19	20
23	300,000 - 699,999 Mcf Annually	5	7	7	5	5
24	Flex	<u>24</u>	<u>26</u>	<u>25</u>	<u>23</u>	<u>21</u>
25	Total Industrial Bills Under LDS	73	71	68	70	64
26	Total Rate Schedule LDS	90	89	87	90	84

Columbia Gas of Pennsylvania, Inc.
Average Number of Customers by Rate Schedule
For the Five Year Period (2007 - 2011)

<u>Line No.</u>	<u>Description</u>	<u>Twelve Mth Avg-07</u> (1)	<u>Twelve Mth Avg-08</u> (2)	<u>Twelve Mth Avg-09</u> (3)	<u>Twelve Mth Avg-10</u> (4)	<u>Twelve Mth Avg-11</u> (5)
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	COMMERCIAL					
3	Less Than 50,000 Mcf Annually	0	0	0	1	1
4	50,000 - 99,999 Mcf Annually	2	2	2	0	0
5	100,000 - 299,999 Mcf Annually	0	0	0	0	0
6	300,000 - 699,999 Mcf Annually	0	0	0	0	0
7	> 700,000 Mcf Annually	0	0	0	0	0
8	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	Commercial Bills Under MLDS - Class I	2	2	2	1	1
10	INDUSTRIAL					
11	Less Than 50,000 Mcf Annually	0	0	0	3	2
12	50,000 - 99,999 Mcf Annually	3	2	3	0	0
13	100,000 - 299,999 Mcf Annually	0	0	0	0	1
14	300,000 - 699,999 Mcf Annually	0	0	0	0	0
15	> 700,000 Mcf Annually	0	0	0	0	0
16	Flex	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
17	Total Industrial Bills Under MLDS - Class I	5	4	4	4	4
18	Total Rate Schedule MLDS - Class I	7	6	6	5	5
19	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
20	INDUSTRIAL					
21	Less Than 50,000 Mcf Annually	0	0	0	0	0
22	100,000 - 299,999 Mcf Annually	1	1	1	1	1
23	Flexed	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
24	Total Rate Schedule MLDS - Class II	5	5	5	5	5
25	Transportation Summary by Customer Class					
26	Total Residential Transportation	80,763	79,670	93,180	91,291	97,883
27	Total Commercial Transportation	6,648	6,432	7,999	8,152	9,375
28	Total Industrial Transportation	<u>233</u>	<u>229</u>	<u>224</u>	<u>214</u>	<u>214</u>
29	Total Transportation	87,644	86,331	101,403	99,657	107,473
30	Total Company	409,465	410,678	410,859	412,296	413,347

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. GAS-RR-004:

Please provide the actual number of customers by rate schedule at the end of each month from the commencement of the historic test year through the most recent month available and update as additional data become available.

Response:

Please see GAS-RR-004 Attachment A and GAS-RR-004 Attachment B.

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending June 30, 2012

Line No.	Description	Jun-11 (1)	Jul-11 (2)	Aug-11 (3)	Sep-11 (4)	Oct-11 (5)	Nov-11 (6)	Dec-11 (7)	Jan-12 (8)	Feb-12 (9)	Mar-12 (10)	Apr-12 (11)	May-12 (12)	Total (13)
1	<u>Rate Schedule RSS - Residential Sales Service</u>													
2	RESIDENTIAL													
3	Rate Schedule RSS	277,190	272,835	272,041	272,308	273,750	274,789	276,512	275,560	275,565	275,079	273,923	272,086	3,291,638
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>													
5	RESIDENTIAL													
6	Rate Schedule RDGSS	24	23	23	23	23	23	23	23	23	23	23	23	277
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,000 Mcf Annually)</u>													
8	COMMERCIAL													
9	Less Than 600 Mcf Annually	24,113	23,781	23,688	23,552	23,615	23,539	23,889	23,477	23,496	23,456	23,331	23,220	283,157
10	600 - 6,000 Mcf Annually	<u>3,456</u>	<u>3,403</u>	<u>3,381</u>	<u>3,361</u>	<u>3,316</u>	<u>3,274</u>	<u>3,249</u>	<u>3,621</u>	<u>3,572</u>	<u>3,521</u>	<u>3,495</u>	<u>3,459</u>	<u>41,108</u>
11	Commercial Bills Under SGSS	27,569	27,184	27,069	26,913	26,931	26,813	27,138	27,098	27,068	26,977	26,826	26,679	324,265
12	INDUSTRIAL													
13	Less Than 600 Mcf Annually	21	18	18	18	17	17	18	17	17	17	17	17	212
14	600 - 6,000 Mcf Annually	<u>42</u>	<u>42</u>	<u>42</u>	<u>42</u>	<u>42</u>	<u>41</u>	<u>43</u>	<u>41</u>	<u>43</u>	<u>44</u>	<u>44</u>	<u>43</u>	<u>509</u>
15	Industrial Bills Under SGSS	63	60	60	60	59	58	61	58	60	61	61	60	721
16	Total Rate Schedule SGSS	27,632	27,244	27,129	26,973	26,990	26,871	27,199	27,156	27,128	27,038	26,887	26,739	324,986

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending 12/31/2012

GAS RR-004
Attachment A
M. J. Bell
Page 2 of 5

Line No.	Description	Jun-11 (1)	Jul-11 (2)	Aug-11 (3)	Sep-11 (4)	Oct-11 (5)	Nov-11 (6)	Dec-11 (7)	Jan-12 (8)	Feb-12 (9)	Mar-12 (10)	Apr-12 (11)	May-12 (12)	Total (13)
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>													
2	COMMERCIAL													
3	Less Than 600 Mcf Annually	2	5	6	7	7	7	7	3	3	3	3	3	56
4	600 - 5,999 Mcf Annually	26	27	27	27	26	6	6	6	6	6	6	8	175
5	6,000 - 9,999 Mcf Annually	8	5	5	5	5	5	2	2	2	2	2	2	48
6	10,000 - 49,999 Mcf Annually	4	4	4	4	3	3	3	3	3	3	3	3	40
7	50,000 - 99,999 Mcf Annually	1	1	1	1	1	1	1	1	1	1	1	1	12
8	Commercial Bills Under NSS	41	42	43	44	42	22	22	15	15	15	15	15	331
9	INDUSTRIAL													
10	Less Than 600 Mcf Annually	1	1	1	1	0	0	0	0	0	0	0	0	4
11	600 - 5,999 Mcf Annually	1	1	1	1	2	1	1	1	1	1	1	1	13
12	6,000 - 9,999 Mcf Annually	1	1	1	1	1	1	1	1	1	1	1	1	12
13	10,000 - 49,999 Mcf Annually	0	0	0	0	0	0	0	0	0	0	0	0	0
	Industrial Bills Under NSS	3	3	3	3	3	2	2	2	2	2	2	2	29
14	Total Rate Schedule NSS	44	45	46	47	45	24	24	17	17	17	17	17	360
15	<u>Rate Schedule LGSS - Large General Sales Service</u>													
16	COMMERCIAL													
17	Less Than 10,000 Mcf Annually	32	32	33	33	33	33	34	43	43	41	40	40	437
18	10,000 - 49,999 Mcf Annually	24	22	22	21	22	22	23	25	26	26	25	24	282
19	50,000 - 99,999 Mcf Annually	0	0	0	0	0	0	0	0	1	1	1	1	4
20	Commercial Bills Under LGSS	56	54	55	54	55	55	57	68	70	68	66	65	723
21	INDUSTRIAL													
22	Less Than 10,000 Mcf Annually	3	3	3	3	3	3	3	4	3	3	3	3	37
23	10,000 - 49,999 Mcf Annually	5	6	5	5	4	4	4	4	4	4	4	4	53
24	Industrial Bills Under LGSS	8	9	8	8	7	7	7	8	7	7	7	7	90
25	Total Rate Schedule LGSS	64	63	63	62	62	62	64	76	77	75	73	72	813
26	Tariff Sales Summary by Customer Class													
27	Total Residential Sales	277,214	272,858	272,064	272,331	273,773	274,812	276,535	275,583	275,588	275,102	273,946	272,109	3,291,915
28	Total Commercial Sales	27,666	27,280	27,167	27,011	27,028	26,890	27,217	27,181	27,153	27,080	26,907	26,759	325,319
29	Total Industrial Sales	74	72	71	71	69	67	70	68	69	70	70	69	840
30	Total Tariff Sales	304,954	300,210	299,302	299,413	300,870	301,769	303,822	302,832	302,810	302,232	300,923	298,937	3,618,074

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending [REDACTED], 2012

Attachment A
M. J. Bell
Page 3 of 5

Line No.	Description	Jun-11 (1)	Jul-11 (2)	Aug-11 (3)	Sep-11 (4)	Oct-11 (5)	Nov-11 (6)	Dec-11 (7)	Jan-12 (8)	Feb-12 (9)	Mar-12 (10)	Apr-12 (11)	May-12 (12)	Total (13)
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>													
2	RESIDENTIAL													
3	Total Rate Schedule RDS	74,960	78,677	78,849	78,696	78,500	78,791	79,330	81,477	82,017	82,599	82,856	83,447	960,199
4	<u>Residential Distribution Service</u>													
5	RESIDENTIAL													
6	Rate Schedule RCC	22,612	22,487	22,210	21,984	21,838	21,683	21,657	21,707	21,699	21,605	21,427	21,114	262,023
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>													
8	RESIDENTIAL													
9	Total Rate Schedule RDGDS	6	6	6	6	6	6	6	6	6	6	6	6	72
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>													
11	COMMERCIAL													
12	Total Rate Schedule SCD	7,195	7,495	7,561	7,633	7,637	7,637	7,655	7,775	7,810	7,846	7,889	7,926	92,059
13	<u>Rate Schedule SGDS - Small General Distribution Service</u>													
14	COMMERCIAL													
15	Less Than 600 Mcf - Aggregation	611	615	479	490	495	523	525	494	499	506	508	514	6,259
16	600 - 6,000 Mcf - Aggregation	1,233	1,242	1,378	1,386	1,414	1,431	1,437	1,463	1,478	1,508	1,504	1,506	16,980
17	Flex	12	1	1	1	1	1	1	1	1	1	1	1	89
18	Commercial Bills Under SGDS	1,856	1,864	1,864	1,883	1,916	1,961	1,969	1,964	1,984	2,021	2,019	2,027	23,328
19	INDUSTRIAL													
20	Less Than 600 Mcf - Aggregation	19	19	12	12	12	12	12	13	13	13	13	13	163
21	600 - 6,000 Mcf - Aggregation	17	17	25	25	25	24	24	20	20	20	20	21	258
22	Flex	1	1	1	1	1	1	1	1	1	1	1	1	12
23	Industrial Bills Under SGDS	37	37	38	38	38	37	37	34	34	34	34	35	433
24	Total Rate Schedule SGDS	1,893	1,901	1,902	1,921	1,954	1,998	2,006	1,998	2,018	2,055	2,053	2,062	23,761

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending 12/31/2012

SAS RR-004
Attachment A
Res. M. J. Bell
Page 4 of 5

Line No.	Description	Jun-11 (1)	Jul-11 (2)	Aug-11 (3)	Sep-11 (4)	Oct-11 (5)	Nov-11 (6)	Dec-11 (7)	Jan-12 (8)	Feb-12 (9)	Mar-12 (10)	Apr-12 (11)	May-12 (12)	Total (13)
1	<u>Rate Schedule SDS - Small Distribution Service</u>													
2	COMMERCIAL													
3	Less Than 10,000 Mcf Annually	143	143	143	142	145	142	142	156	156	159	160	160	1,791
4	10,000 - 49,999 Mcf Annually	130	129	130	132	134	133	132	142	142	143	144	144	1,635
5	Flex	9	9	9	9	9	9	9	9	9	9	9	9	107
6	Commercial Bills Under SDS	281	281	282	283	288	284	283	307	307	311	313	313	3,533
7	INDUSTRIAL													
8	Less Than 10,000 Mcf Annually	25	25	25	26	26	26	26	20	20	20	20	20	279
9	10,000 - 49,999 Mcf Annually	76	76	75	78	76	76	77	83	83	83	83	83	949
10	Flex	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Industrial Bills Under SDS	101	101	100	104	102	102	103	103	103	103	103	103	1,228
12	Total Rate Schedule SDS	382	382	382	387	390	386	386	410	410	414	416	416	4,761
13	<u>Rate Schedule LDS - Large Distribution Service</u>													
14	COMMERCIAL													
15	50,000 - 99,999 Mcf Annually	13	13	13	13	14	13	13	11	11	11	11	11	147
16	100,000 - 299,999 Mcf Annually	5	5	5	5	5	5	5	9	9	9	9	9	80
17	300,000 - 699,999 Mcf Annually	1	1	1	1	1	1	1	1	1	1	1	1	12
18	Flex	0	0	0	0	1	1	1	1	1	1	1	1	8
19	Total Commercial Bills Under LDS	19	19	19	19	21	20	20	22	22	22	22	22	247
20	INDUSTRIAL													
21	50,000 - 99,999 Mcf Annually	19	19	19	19	19	19	19	24	24	24	24	24	253
22	100,000 - 299,999 Mcf Annually	20	20	20	20	20	19	19	17	17	17	17	17	223
23	300,000 - 699,999 Mcf Annually	5	5	5	5	6	5	5	6	6	6	6	6	66
24	Flex	21	21	20	20	20	20	20	21	21	21	21	21	247
25	Total Industrial Bills Under LDS	65	65	64	64	65	63	63	68	68	68	68	68	789
26	Total Rate Schedule LDS	84	84	83	83	86	83	83	90	90	90	90	90	1,036

Line No.	Description	Jun-11 (1)	Jul-11 (2)	Aug-11 (3)	Sep-11 (4)	Oct-11 (5)	Nov-11 (6)	Dec-11 (7)	Jan-12 (8)	Feb-12 (9)	Mar-12 (10)	Apr-12 (11)	May-12 (12)	Total (13)
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>													
2	COMMERCIAL													
3	10,000 - 50,000 Mcf Annually	1	1	0	0	0	0	0	0	0	0	0	0	2
4	50,000 - 99,999 Mcf Annually	0	0	1	1	1	1	1	1	1	1	1	1	10
5	Commercial Bills Under MLDS - Class I	1	1	1	1	1	1	1	1	1	1	1	1	12
6	INDUSTRIAL													
7	10,000 - 50,000 Mcf Annually	2	3	1	1	1	1	1	1	1	1	1	1	15
8	50,000 - 99,999 Mcf Annually	0	0	0	0	0	0	0	1	1	1	1	1	5
9	100,000 - 299,999 Mcf Annually	0	0	2	2	2	2	2	0	0	0	0	0	10
9	Flex	1	1	1	1	1	1	1	1	1	1	1	1	12
10	Total Industrial Bills Under MLDS - Class I	3	4	4	4	4	4	4	3	3	3	3	3	42
11	Total Rate Schedule MLDS - Class I	4	5	5	5	5	5	5	4	4	4	4	4	54
12	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>													
13	INDUSTRIAL													
14	100,000 - 299,999 Mcf Annually	1	1	1	1	1	1	1	2	2	2	1	1	15
15	Flexed	3	4	4	4	4	4	4	4	4	4	4	4	47
16	Total Rate Schedule MLDS - Class II	4	5	5	5	5	5	5	6	6	6	5	5	62
17	Transportation Summary by Customer Class													
18	Total Residential Transportation	97,578	101,170	101,065	100,686	100,344	100,480	100,993	103,190	103,722	104,210	104,289	104,567	1,222,294
19	Total Commercial Transportation	9,352	9,660	9,727	9,819	9,863	9,903	9,928	10,069	10,124	10,201	10,244	10,289	119,179
20	Total Industrial Transportation	210	212	211	215	214	211	212	214	214	214	213	214	2,554
21	Total Transportation	107,140	111,042	111,003	110,720	110,421	110,594	111,133	113,473	114,060	114,625	114,746	115,070	1,344,027
22	Total Company	412,094	411,252	410,305	410,133	411,291	412,363	414,955	416,305	416,870	416,857	415,669	414,007	4,962,101

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Month of June 30, 2012

<u>Line No.</u>	<u>Description</u>	<u>Jun-12 (13)</u>	<u>Total (14)</u>
1	<u>Rate Schedule RSS - Residential Sales Service</u>		
2	RESIDENTIAL		
3	Rate Schedule RSS	270,275	270,275
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>		
5	RESIDENTIAL		
6	Rate Schedule RDGSS	23	23
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,000 Mcf Annually)</u>		
8	COMMERCIAL		
9	Less Than 600 Mcf Annually	23,159	23,159
10	600 - 6,000 Mcf Annually	<u>3,432</u>	<u>3,432</u>
11	Commercial Bills Under SGSS	26,591	26,591
12	INDUSTRIAL		
13	Less Than 600 Mcf Annually	17	17
14	600 - 6,000 Mcf Annually	<u>44</u>	<u>44</u>
15	Industrial Bills Under SGSS	61	61
16	Total Rate Schedule SGSS	26,652	26,652

**Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending June 30, 2012**

GAS RR-004
Attachment B
Respondent: M. J. Bell
Page 2 of 5

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Jun-12</u> <u>(13)</u>	<u>Total</u> <u>(14)</u>
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>		
2	COMMERCIAL		
3	Less Than 600 Mcf Annually	2	2
4	600 - 5,999 Mcf Annually	6	6
5	6,000 - 9,999 Mcf Annually	1	1
6	10,000 - 49,999 Mcf Annually	3	3
7	50,000 - 99,999 Mcf Annually	<u>1</u>	<u>1</u>
8	Commercial Bills Under NSS	13	13
9	INDUSTRIAL		
10	Less Than 600 Mcf Annually	0	0
11	600 - 5,999 Mcf Annually	1	1
12	6,000 - 9,999 Mcf Annually	1	1
13	10,000 - 49,999 Mcf Annually	<u>0</u>	<u>0</u>
	Industrial Bills Under NSS	2	2
14	Total Rate Schedule NSS	15	15
15	<u>Rate Schedule LGSS - Large General Sales Service</u>		
16	COMMERCIAL		
17	Less Than 10,000 Mcf Annually	40	40
18	10,000 - 49,999 Mcf Annually	25	25
19	50,000 - 99,999 Mcf Annually	<u>1</u>	<u>1</u>
20	Commercial Bills Under LGSS	66	66
21	INDUSTRIAL		
22	Less Than 10,000 Mcf Annually	3	3
23	10,000 - 49,999 Mcf Annually	<u>5</u>	<u>5</u>
24	Industrial Bills Under LGSS	8	8
25	Total Rate Schedule LGSS	74	74
26	Tariff Sales Summary by Customer Class		
27	Total Residential Sales	270,298	270,298
28	Total Commercial Sales	26,670	26,670
29	Total Industrial Sales	<u>71</u>	71
30	Total Tariff Sales	297,039	297,039

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending June 30, 2012

GAS RR-004
Attachment B
Respondent: M. J. Bell
Page 3 of 5

Line No.	Description	Jun-12 (13)	Total (14)
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>		
2	RESIDENTIAL		
3	Total Rate Schedule RDS	84,027	84,027
4	<u>Residential Distribution Service</u>		
5	RESIDENTIAL		
6	Rate Schedule RCC	20,758	20,758
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>		
8	RESIDENTIAL		
9	Total Rate Schedule RDGDS	6	6
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>		
11	COMMERCIAL		
12	Total Rate Schedule SCD	7,941	7,941
13	<u>Rate Schedule SGDS - Small General Distribution Service</u>		
14	COMMERCIAL		
15	Less Than 600 Mcf - Aggregation	513	513
16	600 - 6,000 Mcf - Aggregation	1,499	1,499
17	Flex	<u>7</u>	<u>7</u>
18	Commercial Bills Under SGDS	2,019	2,019
19	INDUSTRIAL		
20	Less Than 600 Mcf - Aggregation	13	13
21	600 - 6,000 Mcf - Aggregation	21	21
22	Flex	<u>1</u>	<u>1</u>
23	Industrial Bills Under SGDS	35	35
24	Total Rate Schedule SGDS	2,054	2,054

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending June 30, 2012

GAS RR-004
Attachment B
Respondent: M. J. Bell
Page 4 of 5

Line No.	Description	Jun-12 (13)	Total (14)
1	<u>Rate Schedule SDS - Small Distribution Service</u>		
2	COMMERCIAL		
3	Less Than 10,000 Mcf Annually	163	163
4	10,000 - 49,999 Mcf Annually	144	144
5	Flex	<u>9</u>	<u>9</u>
6	Commercial Bills Under SDS	316	316
7	INDUSTRIAL		
8	Less Than 10,000 Mcf Annually	20	20
9	10,000 - 49,999 Mcf Annually	83	83
10	Flex	<u>0</u>	<u>0</u>
11	Industrial Bills Under SDS	103	103
12	Total Rate Schedule SDS	419	419
13	<u>Rate Schedule LDS - Large Distribution Service</u>		
14	COMMERCIAL		
15	50,000 - 99,999 Mcf Annually	11	11
16	100,000 - 299,999 Mcf Annually	9	9
17	300,000 - 699,999 Mcf Annually	1	1
18	Flex	<u>1</u>	<u>1</u>
19	Total Commercial Bills Under LDS	22	22
20	INDUSTRIAL		
21	50,000 - 99,999 Mcf Annually	24	24
22	100,000 - 299,999 Mcf Annually	17	17
23	300,000 - 699,999 Mcf Annually	6	6
24	Flex	<u>21</u>	<u>21</u>
25	Total Industrial Bills Under LDS	68	68
26	Total Rate Schedule LDS	90	90

Columbia Gas of Pennsylvania, Inc.
Customers By Rate Schedule by Month
For the Period Ending June 30, 2012

GAS RR-004
Attachment B
Respondent: M. J. Bell
Page 5 of 5

<u>Line No.</u>	<u>Description</u>	<u>Jun-12 (13)</u>	<u>Total (14)</u>
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>		
2	COMMERCIAL		
3	10,000 - 50,000 Mcf Annually	0	0
4	50,000 - 99,999 Mcf Annually	<u>1</u>	<u>1</u>
5	Commercial Bills Under MLDS - Class I	1	1
6	INDUSTRIAL		
7	10,000 - 50,000 Mcf Annually	1	1
8	50,000 - 99,999 Mcf Annually	1	1
9	100,000 - 299,999 Mcf Annually	0	0
9	Flex	<u>1</u>	<u>1</u>
10	Total Industrial Bills Under MLDS - Class I	3	3
11	Total Rate Schedule MLDS - Class I	4	4
12	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>		
13	INDUSTRIAL		
14	100,000 - 299,999 Mcf Annually	1	1
15	Flexed	<u>4</u>	<u>4</u>
16	Total Rate Schedule MLDS - Class II	5	5
17	Transportation Summary by Customer Class		
18	Total Residential Transportation	104,791	104,791
19	Total Commercial Transportation	10,299	10,299
20	Total Industrial Transportation	<u>214</u>	<u>214</u>
21	Total Transportation	115,304	115,304
22	Total Company	412,343	412,343

Columbia Gas of Pennsylvania, Inc.
Standard Data Request

Revenue Requirements

Question No. RR-005:

If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by rate schedule as of December 31 for the last three years. Where applicable, separately identify sales and transportation throughput.

Response:

Models were built for total quantity per customer for the residential and commercial classes. The following table reflects the comparable throughput for 2009-2011.

Columbia Gas of Pennsylvania, Inc.
Standard Data Request

Revenue Requirements

Columbia Gas of Pennsylvania

	Residential Throughput (Dth)		Commercial Throughput (Dth)	
	Actual	Normalized	Actual	Normalized
2009	33,982,827	33,520,370	20,746,319	20,480,528
2010	34,291,413	33,835,601	20,908,629	20,639,854
2011	34,341,318	33,586,465	21,519,673	21,091,801
2012	Not Available	Not Available	Not Available	Not Available

Columbia Gas of Pennsylvania

	Residential Tariff (Dth)		Commercial Tariff (Dth)	
	Actual	Normalized	Actual	Normalized
2009	27,579,366	27,204,051	10,871,884	10,732,598
2010	27,806,426	27,436,815	10,492,881	10,357,997
2011	27,641,563	27,033,977	10,672,498	10,460,299
2012	Not Available	Not Available	Not Available	Not Available

Columbia Gas of Pennsylvania

	Residential Choice (Dth)		Commercial GTS (Dth)	
	Actual	Normalized	Actual	Normalized
2009	6,403,461	6,316,319	9,874,436	9,747,929
2010	6,484,987	6,398,786	10,415,749	10,281,857
2011	6,699,755	6,552,488	10,847,175	10,631,502
2012	Not Available	Not Available	Not Available	Not Available

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-006:

If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by month by rate schedule from the beginning of the historic test year and the future test year through the most recent month available and update as additional data become available. Separately identify sales and transportation throughput and provide the work papers which develop normalized sales.

Response:

Models were built for total Dth per customer for the residential and commercial class. Normalized choice and tariff Dth in Table A are an allocation of total residential and commercial normalized throughput in Table B. Table A reflects comparable throughput for the historic test year only. Please see Exhibit No 10 Schedule 2 page 7 for the Future Test Year data and the response to COS No. 18 for the Fully Forecasted Rate Year data. Table B illustrates the normalization routine for the residential and commercial classes and reflect test year sales. A description of the normalization procedure is described in Columbia Statement No. 2.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Table A

Residential

Historic Test Year - TME May 2012

	Actual Tariff	Actual GTS	Actual Dth	Normal Tariff	Normal GTS	Normal Dth
Jun	545,971	229,712	775,683	630,627	265,331	895,958
Jul	410,206	171,495	581,701	410,206	171,495	581,701
Aug	359,389	146,185	505,575	359,389	146,185	505,575
Sep	376,759	156,328	533,086	376,759	156,328	533,086
Oct	682,099	290,615	972,715	680,274	289,838	970,111
Nov	1,683,370	745,446	2,428,816	1,649,262	730,342	2,379,604
Dec	2,573,487	1,117,615	3,691,102	2,922,652	1,269,251	4,191,903
Jan	3,835,492	1,685,867	5,521,359	4,207,980	1,849,591	6,057,571
Feb	3,641,973	1,598,415	5,240,388	4,180,443	1,834,742	6,015,185
Mar	3,155,987	1,379,685	4,535,673	3,985,523	1,742,329	5,727,852
Apr	1,545,294	701,952	2,247,246	2,136,581	970,544	3,107,125
May	1,165,843	532,860	1,698,704	1,214,084	554,909	1,768,993
	19,975,871	8,756,176	28,732,047	22,753,779	9,980,885	32,734,664

Commercial

Historic Test Year - TME May 2012

	Actual Tariff	Actual Choice	Actual Traditional GTS	Actual Dth	Normal Tariff	Normal Choice	Normal Traditional GTS	Normal Dth
Jun	233,394	35,147	365,742	634,283	239,608	36,083	375,480	651,171
Jul	196,461	27,962	330,667	555,091	196,461	27,962	330,667	555,091
Aug	188,679	31,891	376,455	597,024	188,679	31,891	376,455	597,024
Sep	200,931	27,822	369,277	598,030	200,931	27,822	369,277	598,030
Oct	305,741	48,565	529,662	883,968	305,107	48,464	528,563	882,134
Nov	668,437	111,848	859,005	1,639,290	657,257	109,978	844,637	1,611,872
Dec	986,462	170,592	1,134,336	2,291,390	1,102,007	190,574	1,267,202	2,559,782
Jan	1,515,240	264,884	1,481,332	3,261,456	1,647,845	288,064	1,610,969	3,546,878
Feb	1,426,821	254,741	1,442,546	3,124,108	1,618,698	288,998	1,636,538	3,544,233
Mar	1,227,290	223,352	1,111,326	2,561,968	1,511,642	275,101	1,368,811	3,155,554
Apr	628,906	104,427	842,997	1,576,329	828,610	137,586	1,110,683	2,076,880
May	468,522	79,391	667,794	1,215,707	483,441	81,919	689,058	1,254,418
	8,046,884	1,380,622	9,511,139	18,938,645	8,980,286	1,544,443	10,508,340	21,033,068

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Table B

Residential Normalization Routine

		Normal =		1992	2011	20	year average		HDD	HDD	Normal
		Actual				Dth/Cus TS					
		Customers	Dth	Actual	NTS	Actual	Normal	Normal	Actual	Normal	Dth
2012	Jan	378,774	5,521,359	14.58	1.53	13.05	14.46	15.99	986	1,093	6,057,571
2012	Feb	379,311	5,240,388	13.82	1.37	12.45	14.49	15.86	902	1,050	6,015,185
2012	Mar	379,313	4,535,673	11.96	1.36	10.60	13.74	15.10	671	870	5,727,852
2012	Apr	378,236	2,247,246	5.94	1.41	4.54	6.81	8.21	393	590	3,107,125
2012	May	376,677	1,698,704	4.51	1.38	3.13	3.31	4.70	268	284	1,768,993
2011	Jun	374,697	775,683	2.07	1.43	0.64	0.96	2.39	53	105	895,958
2011	Jul	373,990	581,701	1.56	1.56	0.00	0.00	1.56	7	12	581,701
2011	Aug	373,121	505,575	1.35	1.35	0.00	0.00	1.35	1	4	505,575
2011	Sep	373,017	533,086	1.43	1.43	0.00	0.00	1.43	30	21	533,086
2011	Oct	374,117	972,715	2.60	1.38	1.22	1.22	2.59	176	175	970,111
2011	Nov	375,293	2,428,816	6.47	1.37	5.10	4.97	6.34	467	455	2,379,604
2011	Dec	377,528	3,691,102	9.78	1.50	8.28	9.60	11.10	705	818	4,191,903
			28,732,047	76.06	17.06	59.00	69.57	86.63	4,659	5,477	32,734,664

Commercial Normalization Routine

		Normal =		1992	2011	20	year average		HDD	HDD	Normal
		Actual		Dth/Cus		TS					
		Customers	Dth	Actual	NTS	Actual	Normal	Normal	Actual	Normal	Dth
2012	Jan	37,257	3,261,456	87.54	16.94	70.59	78.26	95.20	986	1,093	3,546,878
2012	Feb	37,286	3,124,108	83.79	15.12	68.67	79.94	95.06	902	1,050	3,544,233
2012	Mar	37,259	2,561,968	68.76	15.04	53.72	69.65	84.69	671	870	3,155,554
2012	Apr	37,144	1,576,329	42.44	15.55	26.88	40.36	55.91	393	590	2,076,880
2012	May	37,051	1,215,707	32.81	15.31	17.50	18.55	33.86	268	284	1,254,418
2011	Jun	38,010	634,283	16.69	15.80	0.89	1.33	17.13	53	105	651,171
2011	Jul	36,952	555,091	15.02	15.02	0.00	0.00	15.02	7	12	555,091
2011	Aug	36,910	597,024	16.18	16.18	0.00	0.00	16.18	1	4	597,024
2011	Sep	36,838	598,030	16.23	16.23	0.00	0.00	16.23	30	21	598,030
2011	Oct	36,887	883,968	23.96	15.21	8.75	8.70	23.91	176	175	882,134
2011	Nov	37,798	1,639,290	43.37	15.14	28.23	27.50	42.64	467	455	1,611,872
2011	Dec	37,156	2,291,390	61.67	16.60	45.07	52.29	68.89	705	818	2,559,782
			18,938,645	508.46	188.16	320.30	376.58	564.73	4,659	5,477	21,033,068

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-007:

Please provide the work paper developing the Company's FTY load growth adjustment.

Response:

The forecasted load growth was produced with the econometric models described in Columbia Statement No. 2. The models reside on a mainframe computer, rather than in work papers. Detailed explanations of the forecast will be provided on request.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-008:

Please provide a complete copy of the computer output generated by the Company's statistical analysis package for all residential, commercial, public authority and industrial econometric models of gas demand estimated by the Company, but not presented in the filing.

Response: Please see GAS-RR-008 Attachment A.

The AUTOREG Procedure

Dependent Variable Residential New Customers - Pennsylvania

Ordinary Least Squares Estimates

SSE	1580229.76	DFE	12
MSE	131686	Root MSE	362.88540
SBC	224.167766	AIC	222.043615
Regress R-Square	0.9078	Total R-Square	0.9078
Durbin-Watson	2.0426		

Standard Variable	DF	Approx Estimate	Error	t Value	Pr > t	
Intercept	1	-2961	7574	-0.39	0.7027	
ET	1	2.0757	4.4810	0.46	0.6515	Total Employment
HSC	1	319.9137	31.1587	10.27	<.0001	Housing Starts

The AUTOREG Procedure

Dependent Variable Log of Residential Total Use Per Customer - Pennsylvania

Maximum Likelihood Estimates

SSE	0.92830332	DFE	233
MSE	0.00398	Root MSE	0.06312
SBC	-591.57699	AIC	-658.63614
Regress R-Square	0.9859	Total R-Square	0.9953

The AUTOREG Procedure

Durbin-Watson Statistics

Order	DW	Pr < DW	Pr > DW
1	2.0023	0.4632	0.5368
2	2.0377	0.6084	0.3916
3	1.9207	0.2721	0.7279
4	1.9848	0.4933	0.5067
5	2.1953	0.9553	0.0447
6	1.9180	0.3367	0.6633
7	1.8624	0.2211	0.7789
8	2.0915	0.8617	0.1383
9	1.9465	0.5152	0.4848
10	1.9694	0.6075	0.3925
11	1.8117	0.1877	0.8123
12	1.8563	0.1068	0.8932

NOTE: Pr<DW is the p-value for testing positive autocorrelation, and Pr>DW is the p-value for testing negative autocorrelation.

Standard Variable	DF	Approx Estimate	Error	t Value	Pr > t
Intercept	1	-14.7500	0.6757	-21.83	<.0001
M1	1	0.8965	0.0607	14.76	<.0001 January
M2	1	0.9484	0.0589	16.09	<.0001 February
M3	1	1.0245	0.0500	20.48	<.0001 March
M4	1	1.0266	0.0373	27.54	<.0001 April
M5	1	0.7044	0.0263	26.74	<.0001 May
M6	1	0.3519	0.0201	17.54	<.0001 June
M7	1	0.1095	0.0181	6.07	<.0001 July
M9	1	0.0102	0.0181	0.56	0.5735 September
M10	1	0.3959	0.0217	18.20	<.0001 October
M11	1	0.8469	0.0329	25.71	<.0001 November
M12	1	0.9248	0.0483	19.15	<.0001 December
LRP	1	-0.0544	0.0318	-1.71	0.0885 Log of Real Res Gas Price
ADDD	1	0.001286	0.0000513	25.07	<.0001 Heating Degree Days
LRYP	1	0.1000	9.406E-10	1.063E8	<.0001 Log of Real Per Capita Income
LENCR	1	2.1712	0.0919	23.63	<.0001 Log of Average Efficiency

The AUTOREG Procedure

Dependent Variable Commercial New Customers - Pennsylvania

Ordinary Least Squares Estimates

SSE	12813.1323	DFE	13
MSE	985.62556	Root MSE	31.39467
SBC	149.236892	AIC	147.820791
Regress R-Square	0.9212	Total R-Square	0.9212
Durbin-Watson	1.7963		

Standard Variable	DF	Approx Estimate	Error	t Value	Pr > t
Intercept	1	-325.6683	60.4127	-5.39	0.0001
EMF	1	3.6547	0.2964	12.33	<.0001 Manufacturing Employment

Dependent Variable Log of Commercial Total Use Per Customer - Pennsylvania

Maximum Likelihood Estimates

SSE	0.45281802	DFE	183
MSE	0.00247	Root MSE	0.04974
SBC	-561.5667	AIC	-614.25958
Regress R-Square	0.9940	Total R-Square	0.9956

Durbin-Watson Statistics

Order	DW	Pr < DW	Pr > DW
1	1.9322	0.2810	0.7190
2	2.0157	0.5283	0.4717
3	2.2068	0.9264	0.0736
4	1.9825	0.4983	0.5017
5	1.8663	0.2364	0.7636
6	1.6885	0.0264	0.9736
7	1.6087	0.0092	0.9908
8	2.0238	0.7228	0.2772
9	1.9835	0.6543	0.3457
10	1.9028	0.4652	0.5348
11	1.8996	0.4877	0.5123
12	1.9413	0.2998	0.7002

The AUTOREG Procedure

NOTE: Pr<DW is the p-value for testing positive autocorrelation, and Pr>DW is the p-value for testing negative autocorrelation.

Standard Variable	DF	Approx Estimate	Error	t Value	Pr > t
Intercept	1	-24.0640	11.9672	-2.01	0.0458
M1	1	0.6075	0.0566	10.74	<.0001 January
M2	1	0.6761	0.0541	12.50	<.0001 February
M3	1	0.6731	0.0462	14.58	<.0001 March
M4	1	0.6192	0.0334	18.52	<.0001 April
M5	1	0.3122	0.0223	13.99	<.0001 May
M6	1	0.0640	0.0178	3.59	0.0004 June
M7	1	-0.0625	0.0157	-3.97	0.0001 July
M9	1	-0.0655	0.0158	-4.15	<.0001 September
M10	1	0.1905	0.0192	9.92	<.0001 October
M11	1	0.5537	0.0288	19.24	<.0001 November
M12	1	0.6018	0.0448	13.44	<.0001 December
LRP	1	-0.0500	0	-Infy	<.0001 Log of Real Com Gas Price
ADDD	1	0.001093	0.0000495	22.09	<.0001 Heating Degree Days
LRGCP	1	0.6042	0.3164	1.91	0.0578 Log Real Gross County Product
LENCC	1	0.8698	0.3651	2.38	0.0182 Log of Efficiency

Dependent Variable Log of Total Industrial Demand - Pennsylvania

Yule-Walker Estimates

SSE	0.2673513	DFE	215
MSE	0.00124	Root MSE	0.03526
SBC	-810.61304	AIC	-901.21776
Regress R-Square	0.8024	Total R-Square	0.9839
Durbin-Watson	1.7555		

Standard Variable	DF	Approx Estimate	Variable Error	t Value	Pr > t	Label
Intercept	1	12.8991	0.1167	110.51	<.0001	
M1	1	0.0272	0.0269	1.01	0.3145	January
M2	1	0.0869	0.0239	3.64	0.0003	February
M3	1	0.0328	0.0209	1.57	0.1180	March
M4	1	0.0432	0.0148	2.91	0.0039	April
M5	1	0.0143	0.0119	1.21	0.2287	May
M6	1	0.005204	0.009500	0.55	0.5844	June
M7	1	-0.0708	0.007928	-8.93	<.0001	July
M9	1	-0.004843	0.008124	-0.60	0.5517	September
M10	1	0.009167	0.0124	0.74	0.4619	October
M11	1	0.0236	0.0178	1.32	0.1868	November
M12	1	-0.0290	0.0244	-1.19	0.2350	December
LRP	1	-0.1234	0.0527	-2.34	0.0202	Log of Real Ind Gas Price
LEMF	1	0.2000	2.1019E-9	9.515E7	<.0001	Log of Manufacturing Employment
LIP	1	0.2000	2.1019E-9	9.515E7	<.0001	Log of Industrial Production
ADDD	1	0.000195	0.0000216	9.01	<.0001	Heating Degree Days

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-009:

Identify the historical data source(s) for each dependent and independent variable utilized to develop the econometric models of gas demands for each forecasted customer group.

Response:

Historical data for each dependent variable and price variables are obtained from the Company's databases. Historical data for independent variables, including deflators and economic variables, are provided by IHS Global Insight, Inc., a data consulting firm. Historical data for efficiency variables are provided by Itron, Inc., a national utility consulting firm. Historical weather data is provided by Telvent, a weather consulting service.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-010:

Identify the source(s) and supporting documentation for the FTY value of each independent variable which required forecasting in the Company's gas demand models.

Response:

Future values of each independent economic variable and deflator are provided by IHS Global Insight, Inc., a data consultant. Future values for efficiency variables are provided by Itron, Inc., a national utility consulting firm. Normal Heating Degree Days are calculated using historical weather data provided by Telvent, a weather consulting service.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-011:

Please provide in hard copy and on a computer diskette in Lotus 1-2-3, QuattroPro or other spreadsheet format, the dependent and independent variable databases relied upon to produce the Company's gas demand models. For variables based on averages, include the observations which comprise the average (e.g., gas prices).

Response:

Historical and forecast values for the independent and dependent variables available for the Company's gas demand models are contained in four attachments to this response: GAS-RR-011 Attachments A, B, C, and D.

Residential

Year	New Customers	Housing Starts County Level	Total Employment
1997	4118	12.50	1607.14
1998	4465	13.16	1627.85
1999	4684	12.26	1653.20
2000	4952	11.97	1669.18
2001	4519	12.56	1662.71
2002	4933	12.86	1650.24
2003	5004	14.32	1650.61
2004	4466	13.32	1660.75
2005	5007	14.72	1671.84
2006	4438	11.60	1685.14
2007	3134	9.43	1693.97
2008	2752	5.17	1671.68
2009	2208	5.86	1649.29
2010	2326	6.15	1666.23
2011	2075	5.98	1695.22
2012	.	7.04	1718.39
2013	.	9.14	1737.94
2014	.	11.29	1757.68
2015	.	11.93	1776.56
2016	.	11.72	1791.73
2017	.	11.69	1800.16
2018	.	11.54	1803.87
2019	.	11.63	1807.53
2020	.	11.41	1809.60
2021	.	10.30	1808.17
2022	.	9.46	1806.28

Commercial

Year	New Customers	Manufacturing Employment
1997	576	242.18
1998	541	241.79
1999	524	240.85
2000	514	235.45
2001	543	221.20
2002	464	207.35
2003	403	199.09
2004	387	194.48
2005	375	192.21
2006	354	191.25
2007	323	189.06
2008	375	176.81
2009	285	164.29
2010	253	164.65
2011	270	168.85
2012	.	171.84
2013	.	174.03
2014	.	176.11
2015	.	177.66
2016	.	177.91
2017	.	177.20
2018	.	176.12
2019	.	175.16
2020	.	174.47
2021	.	173.91
2022	.	172.82

Residential

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
1991	2	2.91	3.25	1.52	7.06	920
1991	3	2.79	3.26	1.52	7.06	779
1991	4	2.38	3.26	1.52	7.06	474
1991	5	1.68	3.26	1.52	7.06	183
1991	6	1.10	3.26	1.52	7.06	18
1991	7	0.86	3.26	1.52	7.06	2
1991	8	0.79	3.26	1.52	7.06	2
1991	9	0.89	3.26	1.52	7.06	36
1991	10	1.70	3.26	1.51	7.06	260
1991	11	2.34	3.26	1.50	7.06	533
1991	12	2.75	3.26	1.49	7.06	811
1992	1	2.99	3.26	1.50	7.06	1008
1992	2	3.02	3.27	1.50	7.06	1017
1992	3	2.76	3.27	1.50	7.06	749
1992	4	2.67	3.27	1.50	7.06	668
1992	5	1.89	3.27	1.49	7.05	280
1992	6	1.24	3.27	1.49	7.05	116
1992	7	1.12	3.27	1.49	7.05	30
1992	8	0.91	3.27	1.48	7.05	10
1992	9	0.96	3.27	1.48	7.05	42
1992	10	1.73	3.27	1.48	7.05	267
1992	11	2.36	3.27	1.47	7.05	555
1992	12	2.80	3.27	1.46	7.05	882
1993	1	2.94	3.27	1.45	7.05	987
1993	2	3.02	3.27	1.43	7.05	1003
1993	3	3.01	3.28	1.42	7.05	1012
1993	4	2.57	3.28	1.42	7.05	597
1993	5	1.74	3.28	1.42	7.05	218
1993	6	1.41	3.28	1.42	7.05	114
1993	7	0.91	3.28	1.42	7.04	3
1993	8	0.81	3.28	1.42	7.04	4
1993	9	0.81	3.28	1.42	7.04	31
1993	10	1.70	3.28	1.42	7.04	265
1993	11	2.33	3.28	1.43	7.04	531
1993	12	2.77	3.28	1.45	7.04	833
1994	1	3.21	3.28	1.47	7.04	1326
1994	2	3.12	3.28	1.48	7.04	1184
1994	3	2.91	3.29	1.50	7.04	905
1994	4	2.53	3.29	1.51	7.04	567
1994	5	1.84	3.29	1.51	7.04	271
1994	6	1.40	3.29	1.51	7.04	106
1994	7	0.95	3.29	1.51	7.04	14
1994	8	0.80	3.29	1.51	7.04	18
1994	9	0.90	3.29	1.51	7.04	52
1994	10	1.55	3.29	1.51	7.04	226
1994	11	2.09	3.29	1.52	7.03	397

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
1994	12	2.63	3.30	1.53	7.03	739
1995	1	2.97	3.30	1.55	7.03	1028
1995	2	3.02	3.30	1.57	7.03	1093
1995	3	2.79	3.30	1.57	7.03	794
1995	4	2.46	3.30	1.57	7.03	576
1995	5	1.89	3.30	1.53	7.03	299
1995	6	1.12	3.30	1.53	7.03	47
1995	7	0.99	3.31	1.53	7.03	7
1995	8	0.81	3.31	1.52	7.03	1
1995	9	0.80	3.31	1.52	7.03	32
1995	10	1.32	3.31	1.52	7.03	155
1995	11	2.33	3.31	1.50	7.03	538
1995	12	2.94	3.32	1.46	7.03	1030
1996	1	3.18	3.32	1.42	7.03	1277
1996	2	3.06	3.32	1.38	7.02	1098
1996	3	2.86	3.32	1.35	7.02	867
1996	4	2.65	3.33	1.35	7.02	676
1996	5	1.90	3.33	1.39	7.02	286
1996	6	1.36	3.33	1.39	7.02	103
1996	7	0.95	3.33	1.39	7.02	14
1996	8	0.80	3.34	1.39	7.02	8
1996	9	0.85	3.34	1.39	7.02	29
1996	10	1.59	3.34	1.39	7.02	238
1996	11	2.26	3.34	1.40	7.02	515
1996	12	2.84	3.35	1.43	7.02	918
1997	1	2.94	3.35	1.47	7.02	1007
1997	2	2.97	3.35	1.51	7.02	1026
1997	3	2.73	3.36	1.54	7.01	767
1997	4	2.53	3.36	1.56	7.01	621
1997	5	2.11	3.36	1.57	7.01	414
1997	6	1.45	3.36	1.57	7.01	171
1997	7	0.88	3.37	1.57	7.01	11
1997	8	0.79	3.37	1.57	7.01	9
1997	9	0.82	3.38	1.57	7.01	50
1997	10	1.32	3.38	1.57	7.01	171
1997	11	2.31	3.39	1.57	7.01	556
1997	12	2.79	3.39	1.57	7.01	888
1998	1	2.86	3.39	1.58	7.01	928
1998	2	2.78	3.40	1.58	7.01	853
1998	3	2.70	3.40	1.58	7.00	777
1998	4	2.28	3.41	1.58	7.00	473
1998	5	1.67	3.41	1.58	7.00	235
1998	6	1.08	3.42	1.58	7.00	81
1998	7	0.82	3.42	1.58	7.00	16
1998	8	0.73	3.42	1.58	7.00	3
1998	9	0.74	3.42	1.58	7.00	24
1998	10	1.21	3.42	1.58	7.00	151
1998	11	2.14	3.43	1.58	7.00	466

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
1998	12	2.42	3.43	1.59	7.00	624
1999	1	2.98	3.43	1.59	7.00	1134
1999	2	2.80	3.43	1.58	7.00	871
1999	3	2.84	3.44	1.58	7.00	941
1999	4	2.47	3.44	1.57	6.99	577
1999	5	1.70	3.44	1.57	6.99	253
1999	6	1.10	3.44	1.56	6.99	80
1999	7	0.81	3.44	1.56	6.99	17
1999	8	0.67	3.45	1.56	6.99	3
1999	9	0.70	3.45	1.56	6.99	28
1999	10	1.34	3.45	1.55	6.99	191
1999	11	2.06	3.45	1.55	6.99	410
1999	12	2.49	3.46	1.55	6.99	693
2000	1	2.91	3.46	1.54	6.99	1032
2000	2	3.02	3.46	1.53	6.99	1119
2000	3	2.59	3.46	1.53	6.98	651
2000	4	2.32	3.47	1.52	6.98	518
2000	5	1.78	3.47	1.52	6.98	280
2000	6	1.10	3.47	1.51	6.98	102
2000	7	0.78	3.47	1.51	6.98	16
2000	8	0.72	3.47	1.51	6.98	12
2000	9	0.79	3.47	1.50	6.98	40
2000	10	1.48	3.47	1.50	6.98	228
2000	11	1.98	3.47	1.52	6.98	403
2000	12	2.85	3.47	1.55	6.98	1014
2001	1	3.18	3.48	1.60	6.98	1327
2001	2	2.92	3.48	1.68	6.98	977
2001	3	2.79	3.48	1.74	6.97	882
2001	4	2.53	3.48	1.77	6.97	647
2001	5	1.64	3.48	1.79	6.97	240
2001	6	1.17	3.48	1.80	6.97	131
2001	7	0.76	3.48	1.80	6.97	19
2001	8	0.65	3.48	1.81	6.97	3
2001	9	0.67	3.48	1.81	6.97	23
2001	10	1.35	3.48	1.81	6.97	202
2001	11	1.96	3.48	1.79	6.97	399
2001	12	2.32	3.48	1.74	6.97	579
2002	1	2.89	3.48	1.67	6.97	1064
2002	2	2.70	3.48	1.57	6.97	800
2002	3	2.68	3.48	1.47	6.96	779
2002	4	2.43	3.48	1.40	6.96	572
2002	5	1.76	3.48	1.37	6.96	305
2002	6	1.26	3.48	1.35	6.96	134
2002	7	0.73	3.48	1.34	6.96	10
2002	8	0.59	3.48	1.33	6.96	2
2002	9	0.60	3.48	1.32	6.96	10
2002	10	1.03	3.48	1.32	6.96	139
2002	11	2.23	3.48	1.35	6.96	563

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2002	12	2.77	3.48	1.40	6.96	968
2003	1	3.03	3.48	1.48	6.96	1179
2003	2	3.09	3.48	1.56	6.95	1227
2003	3	2.90	3.48	1.63	6.95	987
2003	4	2.32	3.49	1.68	6.95	531
2003	5	1.64	3.49	1.70	6.95	277
2003	6	1.25	3.49	1.71	6.95	166
2003	7	0.72	3.49	1.72	6.95	22
2003	8	0.62	3.49	1.72	6.95	3
2003	9	0.65	3.49	1.73	6.95	20
2003	10	1.41	3.49	1.73	6.95	245
2003	11	1.97	3.49	1.73	6.95	430
2003	12	2.62	3.49	1.74	6.95	839
2004	1	2.96	3.50	1.75	6.94	1141
2004	2	3.07	3.50	1.75	6.94	1216
2004	3	2.73	3.50	1.76	6.94	815
2004	4	2.43	3.50	1.75	6.94	611
2004	5	1.59	3.50	1.75	6.94	234
2004	6	0.90	3.50	1.75	6.94	51
2004	7	0.72	3.50	1.75	6.94	22
2004	8	0.58	3.50	1.75	6.94	17
2004	9	0.63	3.50	1.75	6.94	24
2004	10	1.16	3.50	1.75	6.94	182
2004	11	1.93	3.50	1.75	6.94	414
2004	12	2.48	3.50	1.76	6.94	757
2005	1	2.83	3.50	1.78	6.93	1024
2005	2	2.90	3.50	1.80	6.93	1063
2005	3	2.83	3.50	1.82	6.93	987
2005	4	2.37	3.50	1.83	6.93	578
2005	5	1.73	3.51	1.84	6.93	334
2005	6	1.12	3.51	1.83	6.93	129
2005	7	0.62	3.51	1.83	6.93	8
2005	8	0.51	3.51	1.82	6.93	1
2005	9	0.52	3.52	1.82	6.93	7
2005	10	0.79	3.52	1.82	6.92	112
2005	11	1.94	3.52	1.85	6.92	460
2005	12	2.65	3.53	1.90	6.92	964
2006	1	2.79	3.53	1.97	6.92	1028
2006	2	2.64	3.53	2.03	6.92	883
2006	3	2.67	3.54	2.07	6.92	912
2006	4	2.22	3.54	2.08	6.92	558
2006	5	1.41	3.54	2.08	6.92	266
2006	6	0.99	3.55	2.07	6.91	131
2006	7	0.58	3.55	2.07	6.91	14
2006	8	0.50	3.55	2.07	6.91	2
2006	9	0.54	3.55	2.07	6.91	43
2006	10	1.20	3.56	2.06	6.91	225
2006	11	2.03	3.56	2.04	6.91	531

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2006	12	2.39	3.56	2.00	6.91	725
2007	1	2.58	3.56	1.93	6.91	854
2007	2	2.93	3.56	1.86	6.91	1205
2007	3	2.83	3.57	1.80	6.90	972
2007	4	2.36	3.57	1.78	6.90	588
2007	5	1.65	3.57	1.78	6.90	276
2007	6	0.86	3.57	1.78	6.90	59
2007	7	0.59	3.57	1.78	6.90	11
2007	8	0.47	3.58	1.78	6.90	6
2007	9	0.51	3.58	1.78	6.90	30
2007	10	0.69	3.58	1.78	6.90	97
2007	11	1.86	3.58	1.79	6.90	431
2007	12	2.57	3.58	1.80	6.90	877
2008	1	2.77	3.58	1.81	6.90	1008
2008	2	2.80	3.58	1.83	6.89	1007
2008	3	2.76	3.58	1.84	6.89	960
2008	4	2.31	3.59	1.85	6.89	594
2008	5	1.44	3.59	1.86	6.89	270
2008	6	1.05	3.59	1.86	6.89	140
2008	7	0.56	3.59	1.86	6.89	16
2008	8	0.44	3.58	1.86	6.89	6
2008	9	0.49	3.58	1.88	6.89	25
2008	10	0.98	3.58	1.89	6.89	173
2008	11	1.96	3.58	1.92	6.89	500
2008	12	2.64	3.57	1.96	6.88	968
2009	1	2.89	3.57	2.00	6.88	1171
2009	2	2.90	3.57	2.03	6.88	1130
2009	3	2.64	3.57	2.05	6.88	847
2009	4	2.21	3.56	2.06	6.88	554
2009	5	1.44	3.56	2.04	6.88	267
2009	6	0.83	3.56	2.04	6.88	93
2009	7	0.55	3.56	2.03	6.88	15
2009	8	0.46	3.56	2.02	6.88	6
2009	9	0.50	3.56	2.00	6.87	25
2009	10	1.16	3.56	1.98	6.87	214
2009	11	1.85	3.57	1.81	6.87	442
2009	12	2.35	3.57	1.74	6.87	743
2010	1	2.92	3.57	1.65	6.87	1220
2010	2	2.86	3.57	1.57	6.87	1098
2010	3	2.68	3.57	1.50	6.87	879
2010	4	1.98	3.57	1.47	6.87	420
2010	5	1.44	3.58	1.46	6.86	258
2010	6	0.80	3.58	1.45	6.86	64
2010	7	0.52	3.58	1.45	6.86	10
2010	8	0.34	3.58	1.45	6.86	2
2010	9	0.38	3.58	1.45	6.86	26
2010	10	0.97	3.58	1.45	6.86	175
2010	11	1.86	3.59	1.65	6.86	455

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2010	12	2.59	3.59	1.66	6.86	941
2011	1	2.98	3.59	1.67	6.86	1271
2011	2	2.89	3.59	1.68	6.86	1114
2011	3	2.59	3.59	1.69	6.86	820
2011	4	2.31	3.60	1.68	6.86	629
2011	5	1.49	3.60	1.66	6.86	274
2011	6	0.76	3.60	1.65	6.86	53
2011	7	0.47	3.60	1.64	6.86	7
2011	8	0.34	3.60	1.64	6.86	1
2011	9	0.38	3.60	1.63	6.86	30
2011	10	0.99	3.61	1.62	6.86	176
2011	11	1.89	3.61	1.61	6.86	467
2011	12	2.30	3.61	1.58	6.86	705
2012	1	.	3.61	1.54	6.86	1093
2012	2	.	3.61	1.49	6.85	1050
2012	3	.	3.61	1.45	6.85	870
2012	4	.	3.62	1.59	6.85	590
2012	5	.	3.62	1.58	6.85	284
2012	6	.	3.62	1.57	6.85	105
2012	7	.	3.62	1.56	6.85	12
2012	8	.	3.62	1.56	6.85	4
2012	9	.	3.62	1.55	6.85	21
2012	10	.	3.62	1.54	6.85	175
2012	11	.	3.63	1.53	6.85	455
2012	12	.	3.63	1.50	6.85	818
2013	1	.	3.63	1.52	6.85	1093
2013	2	.	3.63	1.47	6.85	1050
2013	3	.	3.63	1.44	6.85	870
2013	4	.	3.63	1.58	6.85	590
2013	5	.	3.63	1.56	6.85	284
2013	6	.	3.64	1.55	6.85	105
2013	7	.	3.64	1.55	6.85	12
2013	8	.	3.64	1.54	6.85	4
2013	9	.	3.64	1.53	6.85	21
2013	10	.	3.64	1.52	6.84	175
2013	11	.	3.65	1.51	6.84	455
2013	12	.	3.65	1.49	6.84	818
2014	1	.	3.65	1.54	6.84	1093
2014	2	.	3.65	1.49	6.84	1050
2014	3	.	3.65	1.45	6.84	870
2014	4	.	3.66	1.59	6.84	590
2014	5	.	3.66	1.58	6.84	284
2014	6	.	3.66	1.57	6.84	105
2014	7	.	3.66	1.56	6.84	12
2014	8	.	3.66	1.55	6.84	4
2014	9	.	3.66	1.55	6.83	21
2014	10	.	3.67	1.54	6.83	175
2014	11	.	3.67	1.52	6.83	455

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2014	12	.	3.67	1.50	6.83	818
2015	1	.	3.67	1.55	6.83	1093
2015	2	.	3.67	1.50	6.83	1050
2015	3	.	3.67	1.46	6.83	870
2015	4	.	3.68	1.60	6.83	590
2015	5	.	3.68	1.59	6.83	284
2015	6	.	3.68	1.58	6.83	105
2015	7	.	3.68	1.57	6.83	12
2015	8	.	3.68	1.57	6.83	4
2015	9	.	3.68	1.56	6.83	21
2015	10	.	3.69	1.55	6.83	175
2015	11	.	3.69	1.54	6.82	455
2015	12	.	3.69	1.51	6.82	818
2016	1	.	3.69	1.55	6.82	1093
2016	2	.	3.69	1.50	6.82	1050
2016	3	.	3.69	1.46	6.82	870
2016	4	.	3.70	1.60	6.82	590
2016	5	.	3.70	1.59	6.82	284
2016	6	.	3.70	1.58	6.82	105
2016	7	.	3.70	1.57	6.82	12
2016	8	.	3.70	1.57	6.82	4
2016	9	.	3.70	1.56	6.82	21
2016	10	.	3.71	1.55	6.82	175
2016	11	.	3.71	1.54	6.82	455
2016	12	.	3.71	1.51	6.82	818
2017	1	.	3.71	1.54	6.82	1093
2017	2	.	3.71	1.49	6.81	1050
2017	3	.	3.71	1.45	6.81	870
2017	4	.	3.71	1.59	6.81	590
2017	5	.	3.72	1.58	6.81	284
2017	6	.	3.72	1.57	6.81	105
2017	7	.	3.72	1.57	6.81	12
2017	8	.	3.72	1.56	6.81	4
2017	9	.	3.72	1.55	6.81	21
2017	10	.	3.72	1.54	6.81	175
2017	11	.	3.72	1.53	6.81	455
2017	12	.	3.73	1.50	6.81	818
2018	1	.	3.73	1.52	6.81	1093
2018	2	.	3.73	1.48	6.81	1050
2018	3	.	3.73	1.44	6.81	870
2018	4	.	3.73	1.58	6.81	590
2018	5	.	3.73	1.56	6.81	284
2018	6	.	3.73	1.55	6.81	105
2018	7	.	3.74	1.55	6.80	12
2018	8	.	3.74	1.54	6.80	4
2018	9	.	3.74	1.54	6.80	21
2018	10	.	3.74	1.53	6.80	175
2018	11	.	3.74	1.51	6.80	455

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2018	12	.	3.74	1.49	6.80	818
2019	1	.	3.75	1.51	6.80	1093
2019	2	.	3.75	1.46	6.80	1050
2019	3	.	3.75	1.42	6.80	870
2019	4	.	3.75	1.56	6.80	590
2019	5	.	3.75	1.54	6.80	284
2019	6	.	3.75	1.54	6.80	105
2019	7	.	3.75	1.53	6.80	12
2019	8	.	3.76	1.53	6.80	4
2019	9	.	3.76	1.52	6.80	21
2019	10	.	3.76	1.51	6.80	175
2019	11	.	3.76	1.49	6.80	455
2019	12	.	3.76	1.47	6.80	818
2020	1	.	3.76	1.49	6.80	1093
2020	2	.	3.77	1.44	6.79	1050
2020	3	.	3.77	1.40	6.79	870
2020	4	.	3.77	1.54	6.79	590
2020	5	.	3.77	1.53	6.79	284
2020	6	.	3.77	1.52	6.79	105
2020	7	.	3.77	1.52	6.79	12
2020	8	.	3.77	1.51	6.79	4
2020	9	.	3.78	1.50	6.79	21
2020	10	.	3.78	1.49	6.79	175
2020	11	.	3.78	1.48	6.79	455
2020	12	.	3.78	1.45	6.79	818
2021	1	.	3.78	1.47	6.79	1093
2021	2	.	3.78	1.42	6.79	1050
2021	3	.	3.78	1.38	6.79	870
2021	4	.	3.78	1.52	6.79	590
2021	5	.	3.78	1.51	6.79	284
2021	6	.	3.78	1.50	6.79	105
2021	7	.	3.79	1.49	6.79	12
2021	8	.	3.79	1.49	6.79	4
2021	9	.	3.79	1.48	6.79	21
2021	10	.	3.79	1.47	6.78	175
2021	11	.	3.79	1.46	6.78	455
2021	12	.	3.79	1.43	6.78	818
2022	1	.	3.79	1.45	6.78	1093
2022	2	.	3.79	1.40	6.78	1050
2022	3	.	3.79	1.36	6.78	870
2022	4	.	3.79	1.50	6.78	590
2022	5	.	3.80	1.49	6.78	284
2022	6	.	3.80	1.48	6.78	105
2022	7	.	3.80	1.47	6.78	12
2022	8	.	3.80	1.47	6.78	4
2022	9	.	3.80	1.46	6.78	21
2022	10	.	3.80	1.45	6.78	175
2022	11	.	3.80	1.44	6.78	455

Year	Month	Log of Actual Residential Use per Customer	Log of Real Income per Capita	Log of Real Residential Gas Price	Log of Efficiency	Heating Degree Days
1991	1	2.98	3.25	1.52	7.06	995
2022	12	.	3.80	1.41	6.78	818

Commercial & Industrial

Year	Month	Log of Actual Commercial Use Per Customer	Log of Real Gross County Product	Log of Real Commercial Gas Price	Log of Efficiency	Heating Degree Days	Log of Real Gas Industrial Price	Log of Industrial Production	Log of Total Industrial Demand	Log of Manufacturing Employment
1992	1					1008	2.22	4.24	15.11	5.47
1992	2					1017	2.19	4.24	15.16	5.47
1992	3					749	2.19	4.24	15.11	5.47
1992	4					668	2.10	4.25	15.01	5.46
1992	5					280	2.18	4.25	14.93	5.46
1992	6					116	2.15	4.26	14.89	5.46
1992	7					30	2.16	4.26	14.81	5.46
1992	8					10	2.15	4.26	14.91	5.46
1992	9					42	2.05	4.26	14.93	5.46
1992	10					267	1.88	4.26	15.02	5.46
1992	11					555	1.74	4.26	15.10	5.46
1992	12					882	1.64	4.27	15.11	5.46
1993	1					987	1.60	4.27	15.17	5.46
1993	2					1003	1.58	4.27	15.24	5.45
1993	3					1012	1.57	4.27	15.19	5.45
1993	4					597	1.56	4.27	15.05	5.45
1993	5					218	1.54	4.27	14.98	5.45
1993	6					114	1.54	4.27	14.95	5.45
1993	7					3	1.54	4.27	14.88	5.45
1993	8					4	1.54	4.27	14.91	5.45
1993	9					31	1.55	4.28	14.90	5.45
1993	10					265	1.58	4.28	14.97	5.45
1993	11					531	1.62	4.28	15.08	5.45
1993	12					833	1.67	4.29	15.05	5.45
1994	1					1326	1.71	4.29	15.17	5.45
1994	2					1184	1.72	4.29	15.14	5.46
1994	3					905	1.73	4.30	15.00	5.46
1994	4					567	1.79	4.30	14.97	5.46
1994	5					271	1.83	4.31	14.95	5.46
1994	6					106	1.84	4.31	14.96	5.46
1994	7					14	1.82	4.32	14.87	5.46
1994	8					18	1.80	4.32	14.96	5.46
1994	9					52	1.80	4.33	14.94	5.46
1994	10					226	1.79	4.33	15.02	5.46
1994	11					397	1.80	4.34	15.05	5.46
1994	12					739	1.82	4.34	15.13	5.46
1995	1					1028	1.86	4.34	15.20	5.47
1995	2					1093	1.96	4.35	15.27	5.47
1995	3					794	2.08	4.35	15.10	5.47
1995	4					576	2.00	4.34	15.20	5.47
1995	5					299	2.00	4.34	15.04	5.47
1995	6	2.88	11.66	1.41	22.83	47	1.98	4.35	14.98	5.47
1995	7	2.69	11.66	1.41	22.83	7	1.94	4.35	14.89	5.47
1995	8	2.78	11.66	1.40	22.83	1	1.86	4.35	15.00	5.47
1995	9	2.67	11.66	1.40	22.83	32	1.76	4.35	14.91	5.47
1995	10	3.09	11.67	1.39	22.83	155	1.72	4.35	14.98	5.47
1995	11	3.99	11.67	1.36	22.82	538	1.68	4.35	15.01	5.47
1995	12	4.49	11.67	1.32	22.82	1030	1.65	4.35	15.00	5.47
1996	1	4.68	11.67	1.28	22.82	1277	1.63	4.35	15.00	5.47
1996	2	4.63	11.67	1.23	22.82	1098	1.59	4.35	15.03	5.47
1996	3	4.41	11.67	1.20	22.82	867	1.59	4.36	14.97	5.47
1996	4	4.16	11.67	1.19	22.82	676	1.61	4.37	14.95	5.47
1996	5	3.45	11.67	1.23	22.82	286	1.64	4.38	14.87	5.47
1996	6	2.94	11.67	1.23	22.82	103	1.64	4.38	14.80	5.47
1996	7	2.64	11.68	1.23	22.82	14	1.65	4.38	14.72	5.47
1996	8	2.78	11.68	1.23	22.82	8	1.68	4.39	14.82	5.48
1996	9	2.71	11.68	1.23	22.81	29	1.73	4.39	14.83	5.48
1996	10	3.29	11.68	1.23	22.81	238	1.74	4.39	14.87	5.48
1996	11	3.96	11.68	1.25	22.81	515	1.77	4.40	14.98	5.48
1996	12	4.37	11.69	1.29	22.81	918	1.81	4.40	14.91	5.48
1997	1	4.53	11.69	1.33	22.81	1007	1.82	4.41	15.03	5.48
1997	2	4.55	11.69	1.39	22.81	1026	1.88	4.41	15.05	5.48
1997	3	4.29	11.69	1.43	22.81	767	1.93	4.42	14.96	5.48
1997	4	4.07	11.69	1.45	22.81	621	1.92	4.42	14.94	5.48
1997	5	3.65	11.70	1.46	22.81	414	1.91	4.43	14.85	5.48
1997	6	3.07	11.70	1.47	22.81	171	1.91	4.44	14.80	5.49
1997	7	2.68	11.70	1.47	22.81	11	1.89	4.45	14.71	5.49
1997	8	2.76	11.70	1.48	22.80	9	1.90	4.45	14.73	5.49
1997	9	2.75	11.70	1.48	22.80	50	1.91	4.46	14.81	5.49
1997	10	3.13	11.71	1.49	22.80	171	1.89	4.47	14.86	5.49
1997	11	4.04	11.71	1.49	22.80	556	1.88	4.47	14.99	5.49
1997	12	4.36	11.71	1.49	22.80	888	1.86	4.48	14.96	5.49
1998	1	4.42	11.71	1.50	22.80	928	1.85	4.48	15.01	5.49
1998	2	4.39	11.71	1.50	22.80	853	1.86	4.48	15.04	5.49
1998	3	4.28	11.72	1.50	22.80	777	1.85	4.49	14.98	5.49
1998	4	3.82	11.72	1.50	22.80	473	1.86	4.49	14.90	5.49
1998	5	3.29	11.72	1.50	22.80	235	1.83	4.49	14.82	5.49
1998	6	2.84	11.72	1.50	22.80	81	1.83	4.49	14.81	5.49

Year	Month	Log of Actual Commercial Use Per Customer	Log of Real Gross County Product	Log of Real Commercial Gas Price	Log of Efficiency	Heating Degree Days	Log of Real Gas Industrial Price	Log of Industrial Production	Log of Total Industrial Demand	Log of Manufacturing Employment
1998	7	2.78	11.73	1.50	22.79	16	1.81	4.49	14.66	5.49
1998	8	2.74	11.73	1.50	22.79	3	1.78	4.50	14.73	5.49
1998	9	2.68	11.73	1.50	22.79	24	1.78	4.50	14.78	5.49
1998	10	3.07	11.73	1.50	22.79	151	1.78	4.51	14.80	5.49
1998	11	3.84	11.74	1.50	22.79	486	1.78	4.51	14.92	5.49
1998	12	4.04	11.74	1.50	22.79	624	1.77	4.52	14.88	5.49
1999	1	4.60	11.74	1.50	22.79	1134	1.77	4.52	15.04	5.49
1999	2	4.41	11.74	1.50	22.79	871	1.76	4.52	15.01	5.49
1999	3	4.45	11.74	1.49	22.79	941	1.75	4.53	15.00	5.49
1999	4	4.05	11.75	1.48	22.79	577	1.71	4.53	14.88	5.48
1999	5	3.36	11.75	1.48	22.79	253	1.75	4.54	14.83	5.48
1999	6	2.89	11.75	1.48	22.78	80	1.75	4.54	14.78	5.48
1999	7	2.67	11.75	1.48	22.78	17	1.71	4.54	14.70	5.48
1999	8	2.80	11.75	1.48	22.78	3	1.74	4.54	14.74	5.48
1999	9	2.73	11.75	1.47	22.78	28	1.73	4.55	14.81	5.48
1999	10	3.25	11.76	1.47	22.78	191	1.72	4.56	14.90	5.48
1999	11	3.79	11.76	1.47	22.78	410	1.71	4.57	14.96	5.48
1999	12	4.17	11.76	1.46	22.78	693	1.72	4.57	14.98	5.48
2000	1	4.54	11.76	1.46	22.78	1032	1.73	4.57	15.07	5.48
2000	2	4.65	11.76	1.45	22.78	1119	1.72	4.58	15.09	5.48
2000	3	4.21	11.76	1.44	22.78	651	1.73	4.58	14.95	5.48
2000	4	3.97	11.76	1.43	22.78	518	1.77	4.58	14.91	5.49
2000	5	3.38	11.76	1.43	22.77	280	1.77	4.59	14.82	5.49
2000	6	2.92	11.76	1.42	22.77	102	1.79	4.59	14.76	5.49
2000	7	2.70	11.76	1.42	22.77	16	1.89	4.59	14.67	5.48
2000	8	2.78	11.76	1.42	22.77	12	1.88	4.59	14.76	5.48
2000	9	2.75	11.77	1.41	22.77	40	1.93	4.59	14.72	5.47
2000	10	3.32	11.77	1.42	22.77	228	2.03	4.59	14.82	5.47
2000	11	3.79	11.77	1.44	22.77	403	2.08	4.58	14.86	5.47
2000	12	4.49	11.77	1.48	22.77	1014	2.21	4.58	14.88	5.46
2001	1	4.74	11.77	1.54	22.77	1327	2.24	4.57	14.88	5.46
2001	2	4.54	11.77	1.62	22.77	977	2.29	4.57	14.90	5.45
2001	3	4.40	11.77	1.69	22.76	882	2.31	4.56	14.83	5.45
2001	4	4.14	11.77	1.72	22.76	647	2.33	4.56	14.76	5.45
2001	5	3.34	11.77	1.74	22.76	240	2.35	4.55	14.66	5.44
2001	6	2.96	11.77	1.75	22.76	131	2.35	4.55	14.64	5.44
2001	7	2.73	11.78	1.76	22.76	19	2.33	4.54	14.56	5.43
2001	8	2.79	11.78	1.76	22.76	3	2.34	4.54	14.63	5.42
2001	9	2.74	11.78	1.77	22.76	23	2.33	4.53	14.61	5.42
2001	10	3.21	11.78	1.76	22.76	202	2.28	4.53	14.68	5.41
2001	11	3.70	11.78	1.73	22.76	399	2.26	4.53	14.68	5.41
2001	12	4.00	11.78	1.68	22.75	579	2.13	4.53	14.64	5.40
2002	1	4.50	11.78	1.60	22.75	1064	2.11	4.53	14.75	5.39
2002	2	4.35	11.78	1.48	22.75	800	1.98	4.53	14.74	5.39
2002	3	4.29	11.78	1.38	22.75	779	1.91	4.54	14.69	5.38
2002	4	4.04	11.78	1.30	22.75	572	1.86	4.54	14.65	5.37
2002	5	3.46	11.78	1.27	22.75	305	1.86	4.55	14.61	5.37
2002	6	3.05	11.78	1.24	22.75	134	1.95	4.55	14.53	5.36
2002	7	2.68	11.78	1.23	22.75	10	1.96	4.55	14.49	5.36
2002	8	2.76	11.78	1.21	22.74	2	1.95	4.55	14.54	5.35
2002	9	2.68	11.78	1.19	22.74	10	1.96	4.55	14.53	5.35
2002	10	3.08	11.79	1.20	22.74	139	1.99	4.55	14.61	5.34
2002	11	3.97	11.79	1.25	22.74	563	2.06	4.55	14.72	5.34
2002	12	4.44	11.79	1.31	22.74	968	2.08	4.55	14.73	5.33
2003	1	4.66	11.79	1.40	22.74	1179	2.18	4.55	14.81	5.33
2003	2	4.76	11.79	1.50	22.74	1227	2.36	4.55	14.83	5.33
2003	3	4.50	11.79	1.56	22.74	987	2.39	4.54	14.68	5.32
2003	4	3.97	11.79	1.61	22.74	531	2.44	4.54	14.63	5.32
2003	5	3.39	11.80	1.63	22.73	277	2.44	4.54	14.56	5.31
2003	6	3.06	11.80	1.65	22.73	166	2.38	4.54	14.50	5.31
2003	7	2.71	11.80	1.66	22.73	22	2.40	4.54	14.35	5.31
2003	8	2.72	11.80	1.66	22.73	3	2.41	4.54	14.44	5.30
2003	9	2.72	11.80	1.67	22.73	20	2.42	4.54	14.47	5.30
2003	10	3.29	11.80	1.68	22.73	245	2.41	4.54	14.54	5.30
2003	11	3.76	11.81	1.68	22.73	430	2.43	4.54	14.60	5.30
2003	12	4.29	11.81	1.68	22.73	839	2.47	4.54	14.64	5.29
2004	1	4.59	11.81	1.68	22.73	1141	2.50	4.54	14.75	5.29
2004	2	4.73	11.81	1.68	22.72	1216	2.40	4.54	14.79	5.29
2004	3	4.36	11.81	1.68	22.72	815	2.42	4.54	14.68	5.29
2004	4	4.06	11.81	1.67	22.72	611	2.42	4.54	14.59	5.28
2004	5	3.31	11.82	1.67	22.72	234	2.44	4.54	14.51	5.28
2004	6	2.83	11.82	1.67	22.72	51	2.45	4.54	14.49	5.28
2004	7	2.73	11.82	1.67	22.72	22	2.45	4.54	14.39	5.28
2004	8	2.80	11.82	1.67	22.72	17	2.45	4.55	14.51	5.28
2004	9	2.77	11.82	1.67	22.72	24	2.47	4.55	14.50	5.27
2004	10	3.16	11.82	1.67	22.72	182	2.48	4.55	14.57	5.27
2004	11	3.74	11.82	1.67	22.71	414	2.49	4.56	14.59	5.27
2004	12	4.19	11.82	1.68	22.71	757	2.49	4.56	14.61	5.27
2005	1	4.51	11.82	1.70	22.71	1024	2.44	4.57	14.72	5.27
2005	2	4.59	11.82	1.72	22.71	1063	2.49	4.57	14.73	5.27
2005	3	4.49	11.82	1.74	22.71	987	2.47	4.57	14.66	5.27

Year	Month	Log of Actual Commercial Use Per Customer	Log of Real Gross County Product	Log of Real Commercial Gas Price	Log of Efficiency	Heating Degree Days	Log of Real Gas Industrial Price	Log of Industrial Production	Log of Total Industrial Demand	Log of Manufacturing Employment
2005	4	4.03	11.82	1.75	22.71	578	2.48	4.57	14.53	5.26
2005	5	3.47	11.82	1.75	22.71	334	2.48	4.57	14.51	5.26
2005	6	2.98	11.82	1.75	22.71	129	2.48	4.57	14.44	5.26
2005	7	2.68	11.82	1.75	22.70	8	2.47	4.57	14.38	5.26
2005	8	2.78	11.82	1.74	22.70	1	2.47	4.56	14.43	5.26
2005	9	2.70	11.82	1.73	22.70	7	2.48	4.56	14.42	5.26
2005	10	2.95	11.82	1.74	22.70	112	2.53	4.57	14.48	5.26
2005	11	3.76	11.82	1.77	22.70	460	2.55	4.57	14.56	5.26
2005	12	4.41	11.82	1.82	22.70	964	2.62	4.57	14.63	5.26
2006	1	4.47	11.82	1.89	22.70	1028	2.64	4.57	14.61	5.26
2006	2	4.37	11.82	1.94	22.70	883	2.66	4.57	14.68	5.26
2006	3	4.36	11.82	1.98	22.70	912	2.68	4.57	14.63	5.26
2006	4	3.94	11.83	1.99	22.70	558	2.69	4.57	14.55	5.26
2006	5	3.27	11.83	1.98	22.70	266	2.69	4.58	14.51	5.26
2006	6	2.95	11.83	1.98	22.69	131	2.67	4.58	14.46	5.26
2006	7	2.76	11.83	1.97	22.69	14	2.67	4.58	14.37	5.26
2006	8	2.76	11.83	1.96	22.69	2	2.66	4.58	14.45	5.25
2006	9	2.76	11.83	1.96	22.69	43	2.64	4.58	14.45	5.25
2006	10	3.20	11.83	1.96	22.69	225	2.57	4.58	14.53	5.25
2006	11	3.85	11.84	1.93	22.69	531	2.55	4.58	14.54	5.25
2006	12	4.13	11.84	1.89	22.69	725	2.47	4.59	14.53	5.25
2007	1	4.28	11.84	1.82	22.69	854	2.41	4.59	14.61	5.25
2007	2	4.68	11.84	1.75	22.69	1205	2.40	4.59	14.73	5.25
2007	3	4.50	11.84	1.69	22.69	972	2.36	4.60	14.60	5.25
2007	4	4.09	11.84	1.67	22.69	588	2.35	4.60	14.55	5.25
2007	5	3.42	11.85	1.67	22.69	276	2.35	4.61	14.46	5.25
2007	6	2.87	11.85	1.67	22.69	59	2.37	4.61	14.37	5.25
2007	7	2.72	11.85	1.67	22.69	11	2.37	4.61	14.27	5.25
2007	8	2.75	11.85	1.68	22.69	6	2.38	4.61	14.37	5.25
2007	9	2.74	11.85	1.68	22.69	30	2.35	4.61	14.38	5.25
2007	10	2.88	11.85	1.68	22.68	97	2.36	4.61	14.43	5.25
2007	11	3.76	11.85	1.69	22.68	431	2.36	4.61	14.53	5.24
2007	12	4.32	11.85	1.70	22.68	877	2.36	4.61	14.58	5.24
2008	1	4.47	11.85	1.72	22.68	1008	2.37	4.61	14.62	5.24
2008	2	4.55	11.85	1.74	22.68	1007	2.36	4.61	14.67	5.24
2008	3	4.45	11.85	1.75	22.68	960	2.38	4.61	14.57	5.24
2008	4	4.02	11.85	1.76	22.68	594	2.38	4.60	14.50	5.24
2008	5	3.33	11.85	1.77	22.68	270	2.39	4.60	14.43	5.23
2008	6	2.98	11.85	1.77	22.68	140	2.40	4.59	14.40	5.23
2008	7	2.75	11.85	1.77	22.68	16	2.42	4.58	14.33	5.22
2008	8	2.68	11.85	1.78	22.68	6	2.45	4.57	14.39	5.21
2008	9	2.73	11.85	1.80	22.68	25	2.48	4.55	14.42	5.20
2008	10	3.11	11.84	1.82	22.68	173	2.48	4.54	14.47	5.19
2008	11	3.82	11.84	1.85	22.68	500	2.49	4.53	14.49	5.18
2008	12	4.37	11.84	1.88	22.68	968	2.52	4.51	14.49	5.18
2009	1	4.60	11.84	1.91	22.67	1171	2.53	4.50	14.58	5.17
2009	2	4.63	11.83	1.93	22.67	1130	2.55	4.48	14.53	5.16
2009	3	4.35	11.83	1.95	22.67	847	2.55	4.47	14.34	5.15
2009	4	3.96	11.83	1.94	22.67	554	2.55	4.46	14.25	5.13
2009	5	3.31	11.83	1.93	22.67	267	2.52	4.45	14.13	5.12
2009	6	2.89	11.82	1.92	22.67	93	2.50	4.45	14.12	5.11
2009	7	2.71	11.83	1.90	22.67	15	2.47	4.46	14.13	5.11
2009	8	2.75	11.83	1.88	22.67	6	2.43	4.46	14.12	5.11
2009	9	2.61	11.83	1.86	22.67	25	2.43	4.47	14.16	5.11
2009	10	3.19	11.83	1.83	22.67	214	2.44	4.48	14.26	5.11
2009	11	3.69	11.84	1.61	22.67	442	2.28	4.48	14.30	5.10
2009	12	4.13	11.84	1.53	22.67	743	2.19	4.49	14.35	5.10
2010	1	4.62	11.84	1.43	22.67	1220	2.10	4.50	14.46	5.10
2010	2	4.61	11.85	1.34	22.67	1098	2.06	4.50	14.51	5.10
2010	3	4.35	11.85	1.27	22.67	879	2.00	4.51	14.41	5.10
2010	4	3.75	11.85	1.22	22.67	420	1.97	4.52	14.31	5.09
2010	5	3.31	11.86	1.20	22.67	258	1.96	4.52	14.27	5.09
2010	6	2.89	11.86	1.19	22.67	64	1.95	4.53	14.25	5.09
2010	7	2.70	11.86	1.18	22.67	10	1.98	4.53	14.20	5.09
2010	8	2.73	11.86	1.18	22.67	2	1.97	4.54	14.28	5.09
2010	9	2.72	11.87	1.18	22.67	26	1.97	4.54	14.28	5.10
2010	10	3.09	11.87	1.19	22.67	175	1.97	4.54	14.37	5.10
2010	11	3.73	11.87	1.47	22.67	455	2.12	4.55	14.43	5.10
2010	12	4.35	11.87	1.47	22.67	941	2.16	4.55	14.51	5.10
2011	1	4.71	11.87	1.48	22.66	1271	2.17	4.55	14.59	5.11
2011	2	4.64	11.88	1.48	22.66	1114	2.17	4.56	14.59	5.11
2011	3	4.34	11.88	1.49	22.66	820	2.18	4.56	14.54	5.11
2011	4	4.06	11.88	1.49	22.66	629	2.17	4.56	14.50	5.11
2011	5	3.31	11.88	1.47	22.66	274	2.17	4.56	14.39	5.12
2011	6	2.94	11.88	1.46	22.66	53	2.16	4.56	14.36	5.12
2011	7	2.75	11.88	1.45	22.66	7	2.14	4.56	14.30	5.12
2011	8	2.80	11.89	1.44	22.66	1	2.12	4.57	14.33	5.12
2011	9	2.81	11.89	1.42	22.66	30	2.10	4.57	14.38	5.12
2011	10	3.20	11.89	1.41	22.66	176	2.08	4.57	14.43	5.13
2011	11	3.80	11.89	1.39	22.66	467	2.06	4.58	14.47	5.13
2011	12	4.13	11.89	1.36	22.66	705	2.01	4.58	14.47	5.13

Year	Month	Log of Actual Commercial Use Per Customer	Log of Real Gross County Product	Log of Real Commercial Gas Price	Log of Efficiency	Heating Degree Days	Log of Real Gas Industrial Price	Log of Industrial Production	Log of Total Industrial Demand	Log of Manufacturing Employment
2012	1	.	11.89	1.31	22.66	1093	1.99	4.59	.	5.13
2012	2	.	11.90	1.26	22.66	1050	1.97	4.59	.	5.13
2012	3	.	11.90	1.35	22.66	870	1.96	4.59	.	5.13
2012	4	.	11.90	1.35	22.66	590	1.94	4.60	.	5.14
2012	5	.	11.90	1.34	22.66	284	1.92	4.60	.	5.14
2012	6	.	11.90	1.32	22.66	105	1.91	4.61	.	5.14
2012	7	.	11.90	1.31	22.66	12	1.92	4.61	.	5.14
2012	8	.	11.90	1.30	22.66	4	1.92	4.61	.	5.14
2012	9	.	11.91	1.29	22.66	21	1.93	4.62	.	5.14
2012	10	.	11.91	1.27	22.66	175	1.94	4.62	.	5.14
2012	11	.	11.91	1.25	22.66	455	1.95	4.62	.	5.15
2012	12	.	11.91	1.22	22.66	818	1.96	4.62	.	5.15
2013	1	.	11.91	1.31	22.66	1093	1.97	4.62	.	5.15
2013	2	.	11.91	1.26	22.66	1050	1.98	4.63	.	5.15
2013	3	.	11.92	1.35	22.66	870	1.98	4.63	.	5.15
2013	4	.	11.92	1.35	22.67	590	1.99	4.63	.	5.15
2013	5	.	11.92	1.33	22.67	284	2.00	4.63	.	5.15
2013	6	.	11.92	1.32	22.67	105	2.01	4.64	.	5.15
2013	7	.	11.92	1.31	22.67	12	2.01	4.64	.	5.15
2013	8	.	11.93	1.30	22.67	4	2.01	4.64	.	5.16
2013	9	.	11.93	1.28	22.67	21	2.01	4.64	.	5.16
2013	10	.	11.93	1.27	22.67	175	2.02	4.65	.	5.16
2013	11	.	11.93	1.25	22.67	455	2.02	4.65	.	5.16
2013	12	.	11.93	1.22	22.67	818	2.02	4.65	.	5.16
2014	1	.	11.94	1.32	22.67	1093	2.02	4.66	.	5.16
2014	2	.	11.94	1.27	22.67	1050	2.02	4.66	.	5.16
2014	3	.	11.94	1.36	22.67	870	2.02	4.66	.	5.16
2014	4	.	11.94	1.36	22.67	590	2.02	4.67	.	5.16
2014	5	.	11.95	1.34	22.67	284	2.02	4.67	.	5.16
2014	6	.	11.95	1.33	22.67	105	2.02	4.67	.	5.16
2014	7	.	11.95	1.32	22.67	12	2.03	4.68	.	5.17
2014	8	.	11.95	1.31	22.67	4	2.03	4.68	.	5.17
2014	9	.	11.95	1.30	22.67	21	2.03	4.68	.	5.17
2014	10	.	11.96	1.28	22.67	175	2.03	4.69	.	5.17
2014	11	.	11.96	1.26	22.67	455	2.03	4.69	.	5.17
2014	12	.	11.96	1.23	22.67	818	2.03	4.69	.	5.17
2015	1	.	11.96	1.34	22.67	1093	2.03	4.69	.	5.17
2015	2	.	11.96	1.28	22.67	1050	2.03	4.70	.	5.17
2015	3	.	11.97	1.37	22.67	870	2.04	4.70	.	5.17
2015	4	.	11.97	1.37	22.67	590	2.04	4.70	.	5.18
2015	5	.	11.97	1.36	22.67	284	2.04	4.70	.	5.18
2015	6	.	11.97	1.35	22.67	105	2.04	4.70	.	5.18
2015	7	.	11.97	1.34	22.67	12	2.04	4.71	.	5.18
2015	8	.	11.97	1.32	22.67	4	2.04	4.71	.	5.18
2015	9	.	11.98	1.31	22.67	21	2.04	4.71	.	5.18
2015	10	.	11.98	1.29	22.67	175	2.04	4.71	.	5.18
2015	11	.	11.98	1.28	22.67	455	2.04	4.71	.	5.18
2015	12	.	11.98	1.25	22.67	818	2.04	4.72	.	5.18
2016	1	.	11.98	1.34	22.67	1093	2.04	4.72	.	5.18
2016	2	.	11.98	1.28	22.67	1050	2.04	4.72	.	5.18
2016	3	.	11.99	1.37	22.67	870	2.04	4.72	.	5.18
2016	4	.	11.99	1.37	22.67	590	2.04	4.72	.	5.18
2016	5	.	11.99	1.36	22.67	284	2.04	4.72	.	5.18
2016	6	.	11.99	1.35	22.67	105	2.04	4.73	.	5.18
2016	7	.	11.99	1.34	22.67	12	2.04	4.73	.	5.18
2016	8	.	11.99	1.32	22.66	4	2.04	4.73	.	5.18
2016	9	.	11.99	1.31	22.66	21	2.04	4.73	.	5.18
2016	10	.	12.00	1.29	22.66	175	2.03	4.73	.	5.18
2016	11	.	12.00	1.28	22.66	455	2.03	4.74	.	5.18
2016	12	.	12.00	1.25	22.66	818	2.03	4.74	.	5.18
2017	1	.	12.00	1.33	22.66	1093	2.03	4.74	.	5.18
2017	2	.	12.00	1.27	22.66	1050	2.03	4.74	.	5.18
2017	3	.	12.00	1.36	22.66	870	2.03	4.74	.	5.18
2017	4	.	12.00	1.36	22.66	590	2.03	4.75	.	5.18
2017	5	.	12.01	1.35	22.66	284	2.03	4.75	.	5.18
2017	6	.	12.01	1.34	22.66	105	2.03	4.75	.	5.18
2017	7	.	12.01	1.32	22.66	12	2.03	4.75	.	5.18
2017	8	.	12.01	1.31	22.66	4	2.03	4.75	.	5.18
2017	9	.	12.01	1.30	22.66	21	2.02	4.75	.	5.18
2017	10	.	12.01	1.28	22.65	175	2.02	4.76	.	5.18
2017	11	.	12.01	1.27	22.65	455	2.02	4.76	.	5.18
2017	12	.	12.01	1.24	22.65	818	2.02	4.76	.	5.18
2018	1	.	12.01	1.31	22.65	1093	2.02	4.76	.	5.18
2018	2	.	12.02	1.25	22.65	1050	2.02	4.76	.	5.18
2018	3	.	12.02	1.34	22.65	870	2.02	4.76	.	5.18
2018	4	.	12.02	1.34	22.65	590	2.01	4.77	.	5.18
2018	5	.	12.02	1.33	22.65	284	2.01	4.77	.	5.17
2018	6	.	12.02	1.32	22.65	105	2.01	4.77	.	5.17
2018	7	.	12.02	1.31	22.65	12	2.01	4.77	.	5.17
2018	8	.	12.02	1.29	22.65	4	2.01	4.77	.	5.17
2018	9	.	12.02	1.28	22.65	21	2.01	4.77	.	5.17

Year	Month	Log of Actual Commercial Use Per Customer	Log of Real Gross County Product	Log of Real Commercial Gas Price	Log of Efficiency	Heating Degree Days	Log of Real Gas Industrial Price	Log of Industrial Production	Log of Total Industrial Demand	Log of Manufacturing Employment
2018	10	.	12.03	1.27	22.65	175	2.01	4.77	.	5.17
2018	11	.	12.03	1.25	22.65	455	2.00	4.78	.	5.17
2018	12	.	12.03	1.22	22.65	818	2.00	4.78	.	5.17
2019	1	.	12.03	1.29	22.64	1093	2.00	4.78	.	5.17
2019	2	.	12.03	1.24	22.64	1050	2.00	4.78	.	5.17
2019	3	.	12.03	1.33	22.64	870	2.00	4.78	.	5.17
2019	4	.	12.03	1.33	22.64	590	2.00	4.78	.	5.17
2019	5	.	12.04	1.31	22.64	284	2.00	4.79	.	5.17
2019	6	.	12.04	1.30	22.64	105	1.99	4.79	.	5.17
2019	7	.	12.04	1.29	22.64	12	1.99	4.79	.	5.17
2019	8	.	12.04	1.28	22.64	4	1.99	4.79	.	5.17
2019	9	.	12.04	1.26	22.64	21	1.99	4.79	.	5.17
2019	10	.	12.04	1.25	22.64	175	1.99	4.80	.	5.17
2019	11	.	12.04	1.23	22.64	455	1.99	4.80	.	5.17
2019	12	.	12.05	1.20	22.64	818	1.99	4.80	.	5.17
2020	1	.	12.05	1.27	22.64	1093	1.99	4.80	.	5.17
2020	2	.	12.05	1.22	22.63	1050	1.98	4.81	.	5.16
2020	3	.	12.05	1.31	22.63	870	1.98	4.81	.	5.16
2020	4	.	12.05	1.31	22.63	590	1.98	4.81	.	5.16
2020	5	.	12.05	1.29	22.63	284	1.98	4.81	.	5.16
2020	6	.	12.05	1.28	22.63	105	1.98	4.82	.	5.16
2020	7	.	12.05	1.27	22.63	12	1.98	4.82	.	5.16
2020	8	.	12.06	1.26	22.63	4	1.98	4.82	.	5.16
2020	9	.	12.06	1.25	22.63	21	1.97	4.82	.	5.16
2020	10	.	12.06	1.23	22.63	175	1.97	4.82	.	5.16
2020	11	.	12.06	1.21	22.63	455	1.97	4.83	.	5.16
2020	12	.	12.06	1.19	22.63	818	1.97	4.83	.	5.16
2021	1	.	12.06	1.26	22.62	1093	1.97	4.83	.	5.16
2021	2	.	12.06	1.20	22.62	1050	1.97	4.83	.	5.16
2021	3	.	12.06	1.29	22.62	870	1.97	4.83	.	5.16
2021	4	.	12.06	1.29	22.62	590	1.96	4.84	.	5.16
2021	5	.	12.07	1.28	22.62	284	1.96	4.84	.	5.16
2021	6	.	12.07	1.26	22.62	105	1.96	4.84	.	5.16
2021	7	.	12.07	1.25	22.62	12	1.96	4.84	.	5.16
2021	8	.	12.07	1.24	22.62	4	1.96	4.84	.	5.16
2021	9	.	12.07	1.22	22.62	21	1.96	4.84	.	5.16
2021	10	.	12.07	1.21	22.62	175	1.96	4.85	.	5.16
2021	11	.	12.07	1.19	22.62	455	1.96	4.85	.	5.16
2021	12	.	12.07	1.16	22.61	818	1.95	4.85	.	5.16
2022	1	.	12.07	1.23	22.61	1093	1.95	4.85	.	5.16
2022	2	.	12.08	1.18	22.61	1050	1.95	4.85	.	5.16
2022	3	.	12.08	1.27	22.61	870	1.95	4.86	.	5.16
2022	4	.	12.08	1.27	22.61	590	1.95	4.86	.	5.16
2022	5	.	12.08	1.25	22.61	284	1.95	4.86	.	5.16
2022	6	.	12.08	1.24	22.61	105	1.95	4.86	.	5.16
2022	7	.	12.08	1.23	22.61	12	1.94	4.86	.	5.16
2022	8	.	12.08	1.22	22.61	4	1.94	4.87	.	5.16
2022	9	.	12.08	1.21	22.61	21	1.94	4.87	.	5.15
2022	10	.	12.08	1.19	22.60	175	1.94	4.87	.	5.15
2022	11	.	12.09	1.17	22.60	455	1.94	4.87	.	5.15
2022	12	.	12.09	1.14	22.60	818	1.94	4.87	.	5.15

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-012:

In the form identical to the previous question, please provide a database for all independent variables which were analyzed by the Company, but exclude from the filed gas demand models.

Response: Please see GAS-RR-011 Attachments A, B, C, and D.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-013:

For each customer receiving service at less than the maximum applicable tariff rate, please provide:

- a. actual consumption for the two most recent calendar years;
- b. actual consumption for the HTY and the most recent twelve month period for which data is available;
- c. the currently applicable rate;
- d. an explanation for the rate discount.

Response:

- a. Please see GAS-RR-013 Attachment A.
- b. Please see GAS-RR-013 Attachment A.
- c. Flex rate information is proprietary and will be provided to the parties under a protective agreement.
- d. Please see GAS-RR-013 Attachment A.

<u>Description</u>	<u>12 Months Ended 12/31/2010</u>	<u>12 Months Ended 12/31/2011</u>	<u>12 Months Ended 5/31/2012</u>	<u>Reason for Discount</u>
	Mcf	Mcf	DTH	
INDUSTRIAL				
800	209,394.0	121,490.0	32,316.0	Alternative Fuel/Finaled During TY

SGDS - Small General Distribution Service (Less Than 64,380 Therms Annually)

COMMERCIAL

841	2,701.0	2,602.0	2,435.0	Bypass to LDC
848	4,459.0	4,059.0	3,111.0	Bypass to LDC
857	6,468.0	6,674.0	12,445.0	Bypass to LDC
860	4,375.0	3,849.0	3,035.0	Bypass to LDC
862	509.0	560.0	411.0	Bypass to LDC
863	1,261.0	1,456.0	805.0	Bypass to LDC
864	217.0	130.0	129.0	Bypass to LDC
866	565.0	341.0	243.0	Bypass to LDC

SGDS - Small General Distribution Service (Less Than 64,380 Therms Annually)

INDUSTRIAL

817	1,770.0	1,713.0	1,553.0	Bypass to LDC
-----	---------	---------	---------	---------------

SDS - Small Distribution Service (64,380 - 107,300 Therms Annually)

COMMERCIAL

807	6,979.0	7,711.0	8,117.0	Bypass to Interstate Pipeline
865	7,518.0	6,561.0	5,180.0	Bypass to LDC

SDS - Small Distribution Service (107,300 - 536,489 Therms Annually)

806	14,994.0	14,554.0	14,739.0	Bypass to LDC
838	46,294.0	44,612.0	46,715.0	Bypass to LDC
839	10,381.0	9,257.0	8,274.0	Bypass to LDC
847	26,308.0	26,324.0	29,238.0	Bypass to LDC

<u>Description</u>	<u>12 Months Ended 12/31/2010</u>	<u>12 Months Ended 12/31/2011</u>	<u>12 Months Ended 5/31/2012</u>	<u>Reason for Discount</u>
	Mcf	Mcf	DTH	
<u>SDS - Small Distribution Service (107,300 - 536,489 Therms Annually)</u>				
COMMERCIAL				
856	30,632.0	27,335.0	29,612.0	Bypass to LDC
861	14,439.0	12,564.0	11,154.0	Bypass to LDC
<u>LDS - Large Distribution Service (536,489 - 1,072,989 Therms Annually)</u>				
INDUSTRIAL				
801	45,044.0	49,844.0	46,467.0	Bypass to Interstate Pipeline
805	75,001.0	76,311.0	76,999.0	Bypass to Interstate Pipeline
812	94,928.0	97,145.0	69,936.0	Bypass to LDC
<u>LDS - Large Distribution Service (536,489 - 1,072,989 Therms Annually)</u>				
INDUSTRIAL				
840	81,463.0	80,796.0	78,063.0	Bypass to LDC
<u>LDS - Large Distribution Service (1,072,989 - 3,219,000 Therms Annually)</u>				
COMMERCIAL				
872	0.0	42,968.0	141,830.0	Bypass to Interstate Pipeline
<u>LDS - Large Distribution Service (1,072,989 - 3,219,000 Therms Annually)</u>				
INDUSTRIAL				
809 - Account # 1	169,666.0	191,589.0	211,696.0	Bypass to Interstate Pipeline
816	179,974.0	201,710.0	214,677.0	Bypass to Interstate Pipeline
830	124,677.0	127,020.0	140,784.0	Bypass to LDC
859	132,728.0	129,088.0	131,600.0	Bypass to Interstate Pipeline
867	69,315.0	236,692.0	251,211.0	Alternative Fuel
<u>LDS - Large Distribution Service (1,072,989 - 3,219,000 Therms Annually)</u>				
INDUSTRIAL				
873	0.0	0.0	44,624.0	Bypass to LDC

<u>Description</u>	<u>12 Months Ended 12/31/2010</u>	<u>12 Months Ended 12/31/2011</u>	<u>12 Months Ended 5/31/2012</u>	<u>Reason for Discount</u>
	Mcf	Mcf	DTH	
<u>LDS - Large Distribution Service (3,219,000 - 7,510,990 Therms Annually)</u>				
INDUSTRIAL				
803	563,025.0	586,448.0	645,377.0	Bypass to LDC
808	402,981.0	400,514.0	412,706.0	Bypass to Interstate Pipeline
<u>LDS - Large Distribution Service (3,219,000 - 7,510,990 Therms Annually)</u>				
INDUSTRIAL				
809 - Account # 2	413,926.0	478,905.0	549,344.0	Bypass to Interstate Pipeline
815	230,341.0	322,594.0	334,485.0	Bypass to LDC
820	364,444.0	480,471.0	534,973.0	Bypass to Interstate Pipeline
833	324,106.0	331,858.0	369,797.0	Bypass to Interstate Pipeline
845	209,586.0	439,892.0	538,977.0	Bypass to LDC
868	14,860.0	373,381.0	457,025.0	Bypass to LDC
<u>LDS - Large Distribution Service (Greater Than 7,510,990 Therms Annually)</u>				
INDUSTRIAL				
810	726,504.0	766,350.0	817,276.0	Bypass to Interstate Pipeline
819	1,033,214.0	1,040,937.0	1,184,632.0	Bypass to Interstate Pipeline
846	652,018.0	700,368.0	730,537.0	Bypass to LDC
<u>MLDS - Class I Main Line Distribution Service (Greater Than 7,510,990 Therms Annually)</u>				
INDUSTRIAL				
831	2,624,813.0	2,934,840.0	3,021,000.0	Bypass to Interstate Pipeline
<u>MLDS - Class II Main Line Distribution Service (536,489 - 1,072,999 Therms Annually)</u>				
INDUSTRIAL				
858	32,285.0	52,650.0	48,636.0	Bypass to Interstate Pipeline
<u>MLDS - Class II Main Line Distribution Service (3,219,000 - 7,510,989 Therms Annually)</u>				
INDUSTRIAL				
802	526,813.0	649,756.0	740,581.0	Bypass to Interstate Pipeline
821	415,234.0	517,186.0	530,228.0	Bypass to Interstate Pipeline
850	390,256.0	431,038.0	440,508.0	Bypass to Interstate Pipeline

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. GAS-RR-014:

Please provide a copy of the Company's detailed capital budgets for the preceding and current calendar years which underlie the projected test year capital additions in this case.

Response:

Please see the GAS RR-014 Attachment A.

CPA Budgeted Capital Expenditures by Activity (\$000)

Activity		2011 Budget	2012 Budget	2013 Projected (1)	2014 Projected (1)
New Business					
376	Mains - New Business	3,225	4,238	3,749	6,254
380	Service Lines - New	4,400	4,912	4,801	7,697
381	Meters - New	400	400	400	400
382	Meter Installation - New	975	1,000	1,000	1,000
383	Regulators - House - New	550	600	600	600
378	Regulators - Plant - New	500	500	500	500
374	Regulator Sites	125	100	100	100
375	Regulator Structures - New	75	150	200	200
383	Service Regulators - New				
385	Large Vol/XS Press Meas Station - New	50	100	50	50
Total New Business		10,300	12,000	11,400	16,800
Replacement - Age & Condition					
355	Measuring and Regulating Station				
354	Compressor Stations	0	1,050	1,000	1,000
Various	Acquisition or Sale of Gas Plant in Serv				
376	Mains - Leakage Elimination	63,400	80,052	99,220	96,520
380	Service Lines - Replace	19,500	30,500	36,530	36,230
381	Meters - Replace	900	750	1,000	1,000
382	Meter Installation - Replace	1,000	1,100	1,300	1,300
383	Regulators - House - Replace	150	250	400	400
378	Regulators - Plant - Replace	550	700	750	750
375	Regulator Structures - Replace	150	200	200	200
385	Large Vol/XS Press Meas Station - Replace	150	200	400	400
376	Corrosion Mitigation Installation	200	200	200	200
383	Service Regulators - Replacement				
381	Interco Transfer - CDC				
Total Replacement - Age & Condition		86,000	115,000	141,000	138,000
Replacement - Mandatory					
376	Mains - Street Improvement	4,897	4,900	5,200	4,463
Total Replacement - Mandatory		4,897	4,900	5,200	4,463
Betterment					
381	Automatic Meter Reading - New	15,000	5,000	350	350
376	Mains - Service Improvement	3,800	3,400	5,000	6,000
Total Betterment		18,800	8,400	5,350	6,350
Support Services and Other					
391	Misc - Office Furniture and Equipment	0	435	50	50
375/390	Misc - General Structures	102	635	251	100
398	Misc - Building Equipment	0	40	580	793
375.71	Misc - Structures and Improvements				
387	Misc - Communications Equipment	100	150	300	253
394	Misc - Miscellaneous	364	785	700	404
303/391.12	EDP Software/CDC Ventyx/SCADA	0	0	0	0
Total Support Services and Other		566	2,045	1,881	1,600
Total Operations Budget		120,563	142,346	164,831	167,213
Total Computer Hardware/Software		1,659	2,989	2,613	2,352
Capital Program		122,222	145,334	167,444	169,565

(1) It should be noted that actual capital budgets for the following year have previously been approved in the fourth quarter of the current year. In light of the Fully Forecasted Future Rate Year provided by Act 11 of 2012, CPA's capital budget has been approved through the end of 2014.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. GAS-RR-015:

Please provide a variance or other similar report comparing actual and budgeted construction expenditures at the conclusion of each budget period for the past three years and as of as the most recent date available.

Response:

Please see GAS-RR-015 Attachment A.

CPA Capital Budget to Actual by Activity (000)

Activity Description	2009			2010			2011			May 2012		
	Budget	Actuals	Variance Fav/(Unfav)	Budget	Actuals	Variance Fav/(Unfav)	Budget 2&10 Annual	2011 Actuals	2011 Variance Fav/(Unfav)	2012 Budget	2012 YTD Actuals	2012 Variance Fav/(Unfav)
New Business												
555 Mains - New Business	7,600	4,743	2,857	6,304	4,961	1,343	3,225	1,954	1,271	3,648	1,109	2,539
563 Service Lines - New	2,807	3,437	(630)	3,400	4,478	(1,078)	4,400	4,821	(421)	5,000	1,924	3,076
567 Meters - New	299	374	(75)	396	357	39	400	349	51	403	161	242
569 Meter Installation - New	800	964	(164)	975	833	142	975	908	67	1,000	429	571
571 Regulators - House - New	400	550	(150)	550	546	4	550	601	(51)	600	229	371
573 Regulators - Plant - New	300	245	55	225	631	(406)	500	279	221	500	112	388
575 Regulator Sites	20	120	(100)	125	125	(0)	125	46	79	100	64	36
577 Regulator Structures - New	49	66	(17)	75	49	26	75	119	(44)	200	26	174
587 Large Vol/XS Press Meas Station - New	44	37	8	50	64	(14)	50	82	(32)	50	23	27
Total New Business	12,319	10,535	1,785	12,100	12,044	56	10,300	9,159	1,141	11,500	4,076	7,424
Replacement - Age & Condition												
109 Measuring and Regulating Station	4	12	(8)	0	(14)	14	0	19	(19)	25	0	25
311 Compressor Stations	82	14	67	0	14	(14)	0	0	(0)	550	57	493
543 Acquisition or Sale of Gas Plant in Serv	0	168	(168)	0	1	(1)	0	(16)	16	0	0	0
545 Acquisitions - Affiliated	0	0	0	0	2	(2)	0	0	0	0	0	0
557 Mains - Leakage Elimination	26,106	27,365	(1,259)	30,998	35,899	(4,901)	63,400	74,731	(11,331)	71,527	24,800	46,727
565 Service Lines - Replace	10,000	12,317	(2,317)	12,200	12,922	(722)	19,500	20,122	(622)	19,500	7,674	11,826
567 Meters - Replace	1,001	793	208	804	755	49	900	741	159	748	341	406
579 Meter Installation - Replace	500	734	(234)	750	623	127	1,000	740	260	1,100	314	786
581 Regulators - House - Replace	100	98	2	100	101	(1)	150	213	(63)	250	70	180
583 Regulators - Plant - Replace	500	459	41	550	343	207	550	483	67	700	244	456
585 Regulator Structures - Replace	150	79	71	90	100	(10)	150	110	40	200	71	129
587 Large Vol/XS Press Meas Station - Replace	156	110	45	100	121	(21)	150	168	(18)	200	59	141
998 Intercompany Transfers	16	171	(156)		18	(18)	0	0	0	0	1	(1)
595 Corrosion Mitigation Installation	150	203	(53)	200	122	78	200	59	141	200	25	175
Total Replacement - Age & Condition	38,764	42,525	(3,761)	45,792	51,008	(5,215)	86,000	97,370	(11,370)	95,000	33,656	61,344
Replacement - Mandatory												
561 Mains - Street Improvement	2,528	(2,797)	5,325	6,315	7,925	(1,610)	4,897	3,153	1,744	4,900	3,386	1,514
Total Replacement - Mandatory	2,528	(2,797)	5,325	6,315	7,925	(1,610)	4,897	3,153	1,744	4,900	3,386	1,514
Betterment												
549 Automatic Meter Reading - New	93	421	(328)	358	824	(466)	15,000	15,012	(12)	5,000	3,629	1,371
559 Mains - Service Improvement	5,368	3,320	2,048	2,900	1,781	1,120	3,800	6,019	(2,219)	3,400	1,874	1,526
Total Betterment	5,461	3,741	1,720	3,258	2,605	653	18,800	21,031	(2,231)	8,400	5,503	2,897

CPA Capital Budget to Actual by Activity (000)

Activity Description	2009			2010			2011			May 2012		
	Budget	Actuals	Variance Fav/(Unfav)	Budget	Actuals	Variance Fav/(Unfav)	Budget 2&10 Annual	2011 Actuals	Variance Fav/(Unfav)	2012 Budget	YTD Actuals	2012 Variance Fav/(Unfav)
Support Services and Other												
901 Misc - Office Furniture and Equipment	2	0	2	50	29	21	0	12	(12)	435	2	433
903 Misc - General Structures	0	211	(211)	738	354	384	102	825	(723)	635	50	585
905 Misc - Building Equipment	0	5	(5)	0	59	(59)	0	37	(37)	40	111	(71)
907 Misc - Motorized Equipment	18	0	18	0	0	0	0	29	(29)	25	0	25
909 Misc - Communications Equipment	30	88	(58)	0	130	(130)	100	119	(19)	150	113	37
911 EDP Equipment	52	0	52	0	0	0	0	0	0	0	1	(1)
889/913 Total Computer Hardware/Software	330	170	159	2,209	2,948	(739)	1,538	2,427	(889)	1,120	702	418
915 Misc - Miscellaneous	1,414	282	1,132	350	756	(406)	364	658	(294)	760	327	433
9407 SCADA Field Replacement	0	(19)	19	0	0	0	0	0	0	0	0	0
998 Intercompany Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services and Other	1,846	738	1,107	3,347	4,276	(929)	2,104	4,107	(2,003)	3,165	1,305	1,860
Total Operations Budget	60,918	54,742	6,176	70,812	77,857	(7,045)	122,101	134,820	(12,719)	122,965	47,926	75,039
889/913 Total Computer Hardware/Software	971	916	56	1,071	123	948	121	726	(605)	1,459	523	936
Total Capital Program	61,890	55,658	6,232	71,883	77,981	(6,098)	122,222	135,546	(13,324)	124,424	48,449	75,975

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-16:

Please provide a breakdown of other gas revenue for the three preceding calendar years.

Response:

<u>Account Number</u>	<u>Type</u>	<u>2011 Amount</u> \$	<u>2010 Amount</u> \$	<u>2009 Amount</u> \$
487	Forfeited Discounts	1,181,506	1,020,698	1,603,924
488	Miscellaneous Service	122,593	115,384	102,607
	Rent from Gas			
493	Property	185,380	113,430	123,686
495	Other Gas Revenues	185,594	171,250	(237,323)
	Total	<u>1,675,073</u>	<u>1,420,762</u>	<u>1,592,894</u>

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. GAS-RR-017:

For those items for which data is available, please provide the following actual monthly balance by account for the historic and future test periods to present:

- a. depreciable utility plant in service
- b. nondepreciable utility plan in service
- c. construction work in progress
- d. accumulated deferred income tax
- e. materials and supplies
- f. customer advances for construction
- g. contributions in aid of construction
- h. accumulated depreciation
- i. prepayments by type
- j. customer deposits
- k. injury and damages reserve

Response:

The historic information for items a, b and h may be found on GAS-RR-17 Attachment A. The future information for items a, b, and h may be found on GAS-RR-17 Attachment B. Data for items c, d, e, f, g, i, j, and k may be found on GAS-RR-17 Attachment C.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Note: Since November 2003 the Company has netted contributions in aid of construction against account 101-1000 (plant in service) instead of identifying them in contra accounts 101-2000, 101-3000, or 101-4000.

Depreciation Summary History

GAS-
Attach
Page 1 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Depreciable Assets</u>								
<u>Production</u>								
<u>CPA 30500 Structures & Improvements</u>								
Jun/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-24,892.41
Jul/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-24,989.93
Aug/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,087.45
Sep/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,184.97
Oct/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,282.49
Nov/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,380.01
Dec/2011	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,477.53
Jan/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,575.05
Feb/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,672.57
Mar/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,770.09
Apr/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,867.61
May/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-25,965.13
Depr Group Total:				0.00	24,307.29		-1,170.24	-25,965.13
Depr Summ2 Total:				0.00	24,307.29		-1,170.24	-25,965.13
<u>Storage</u>								
<u>CPA 35020 Rights-of-Way Storage</u>								
Jun/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Jul/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Aug/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Sep/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Oct/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Nov/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Dec/2011	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Jan/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Feb/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Mar/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Apr/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 2 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
Storage								
CPA 35020 Rights-of-Way Storage								
May/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Depr Group Total:				0.00	1,931.40		0.00	0.00
CPA 35120 Compressor Structures								
Jun/2011	1,476,259.92	1,476,259.92	2.6000%	3,198.56	559,344.06	0.0000%	0.00	0.00
Jul/2011	1,476,259.92	1,476,259.92	2.6000%	3,198.56	562,542.62	0.0000%	0.00	0.00
Aug/2011	1,476,259.92	1,476,259.92	2.6000%	3,198.56	565,741.18	0.0000%	0.00	0.00
Sep/2011	1,476,259.92	1,476,259.92	2.6000%	3,198.56	568,939.74	0.0000%	0.00	0.00
Oct/2011	1,476,259.92	1,476,259.92	2.6000%	3,198.56	572,138.30	0.0000%	0.00	0.00
Nov/2011	1,476,259.92	1,476,259.92	2.6300%	3,235.47	575,373.77	0.0000%	0.00	0.00
Dec/2011	1,476,259.92	1,476,259.92	2.6300%	3,235.47	578,609.24	0.0000%	0.00	0.00
Jan/2012	1,476,259.92	1,476,259.92	2.6300%	3,235.47	581,844.71	0.0000%	0.00	0.00
Feb/2012	1,476,259.92	1,476,259.92	2.6300%	3,235.47	585,080.18	0.0000%	0.00	0.00
Mar/2012	1,476,259.92	1,476,259.92	2.6300%	3,235.47	588,315.65	0.0000%	0.00	0.00
Apr/2012	1,476,259.92	1,476,259.92	2.6300%	3,235.47	591,551.12	0.0000%	0.00	0.00
May/2012	1,476,259.92	1,476,259.92	2.6300%	3,235.47	594,786.59	0.0000%	0.00	0.00
Depr Group Total:				38,641.09	594,786.59		0.00	0.00
CPA 35201 Well Construction								
Jun/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Jul/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Aug/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Sep/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Oct/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Nov/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Dec/2011	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Jan/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Feb/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Mar/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Apr/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00

Depreciation Summary History

GAS-F
Attach
Page 3 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
Storage								
CPA 35201 Well Construction								
May/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Depr Group Total:				0.00	799,118.42		0.00	0.00
CPA 35202 Well Equipment								
Jun/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Jul/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Aug/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Sep/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Oct/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Nov/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Dec/2011	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Jan/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Feb/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Mar/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Apr/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
May/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Depr Group Total:				0.00	168,679.67		0.00	0.00
CPA 35210 Storage Lhds & Rights								
Jun/2011	139,442.44	139,442.44	0.1500%	0.00	139,442.44	0.0000%	0.00	-8.50
Jul/2011	139,442.44	139,442.44	0.1500%	0.00	139,442.44	0.0000%	0.00	-8.50
Aug/2011	139,442.44	139,442.44	0.1500%	0.00	139,442.44	0.0000%	0.00	-8.50
Sep/2011	139,442.44	139,442.44	0.1500%	0.00	139,442.44	0.0000%	0.00	-8.50
Oct/2011	139,442.44	139,442.44	0.1500%	0.00	139,442.44	0.0000%	0.00	-8.50
Nov/2011	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Dec/2011	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Jan/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Feb/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Mar/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Apr/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50

Depreciation Summary History

GAS-RR-017
Attachment A
Page 4 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Storage</u>								
<u>CPA 35210 Storage Lhds & Rights</u>								
May/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Depr Group Total:				0.00	139,442.44		0.00	-8.50
<u>CPA 35300 Lines</u>								
Jun/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Jul/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Aug/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Sep/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Oct/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Nov/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Dec/2011	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Jan/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Feb/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Mar/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Apr/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
May/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Depr Group Total:				0.00	405,287.78		0.00	0.00
<u>CPA 35400 Compressor Equipment</u>								
Jun/2011	584,072.58	584,072.58	0.0000%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Jul/2011	584,072.58	584,072.58	0.0000%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Aug/2011	584,072.58	584,072.58	0.0000%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Sep/2011	584,072.58	584,072.58	0.0000%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Oct/2011	584,072.58	584,072.58	0.0000%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Nov/2011	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Dec/2011	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Jan/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Feb/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Mar/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Apr/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16

Depreciation Summary History

GAS-5
Attachment
Page 5 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Depreciable Assets								
<u>Storage</u>								
<u>CPA 35400 Compressor Equipment</u>								
May/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Depr Group Total:				0.00	585,239.25		0.00	-1,394.16
<u>CPA 35500 Meas & Reg Equipment</u>								
Jun/2011	123,010.01	123,010.01	0.0000%	0.00	123,010.01	0.0000%	0.00	0.00
Jul/2011	123,010.01	123,010.01	0.0000%	0.00	123,010.01	0.0000%	0.00	0.00
Aug/2011	123,010.01	123,010.01	0.0000%	0.00	123,010.01	0.0000%	0.00	0.00
Sep/2011	123,010.01	123,010.01	0.0000%	0.00	123,010.01	0.0000%	0.00	0.00
Oct/2011	123,010.01	123,010.01	0.0000%	0.00	123,010.01	0.0000%	0.00	0.00
Nov/2011	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Dec/2011	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Jan/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Feb/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Mar/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Apr/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
May/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Depr Group Total:				0.00	123,010.01		0.00	0.00
<u>CPA 36200 Gas Holders</u>								
Jun/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,743.36
Jul/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,777.60
Aug/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,811.84
Sep/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,846.08
Oct/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,880.32
Nov/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,914.56
Dec/2011	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,948.80
Jan/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,275,983.04
Feb/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,276,017.28
Mar/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,276,051.52
Apr/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,276,085.76

Depreciation Summary History

GAS-RR-017
Attachment A
Page 6 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
Storage								
CPA 36200 Gas Holders								
May/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,276,120.00
Depr Group Total:				0.00	1,275,537.92		-410.88	-1,276,120.00
Depr Summ2 Total:				38,641.09	4,093,033.48		-410.88	-1,277,522.66
Distribution								
CPA 37430 Land Rts CG & ML Ind M&R								
Jun/2011	95,360.94	95,360.94	1.6700%	132.71	29,664.99	0.0000%	0.00	0.00
Jul/2011	95,360.94	95,360.94	1.6700%	132.71	29,797.70	0.0000%	0.00	0.00
Aug/2011	95,360.94	95,360.94	1.6700%	132.71	29,930.41	0.0000%	0.00	0.00
Sep/2011	95,360.94	95,360.94	1.6700%	132.71	30,063.12	0.0000%	0.00	0.00
Oct/2011	95,360.94	95,360.94	1.6700%	132.71	30,195.83	0.0000%	0.00	0.00
Nov/2011	95,360.94	95,360.94	1.7000%	135.09	30,330.92	0.0000%	0.00	0.00
Dec/2011	95,360.94	95,360.94	1.7000%	135.09	30,466.01	0.0000%	0.00	0.00
Jan/2012	95,360.94	95,360.94	1.7000%	135.09	30,601.10	0.0000%	0.00	0.00
Feb/2012	95,360.94	95,360.94	1.7000%	135.09	30,736.19	0.0000%	0.00	0.00
Mar/2012	95,360.94	95,360.94	1.7000%	135.09	30,871.28	0.0000%	0.00	0.00
Apr/2012	95,360.94	95,360.94	1.7000%	135.09	31,006.37	0.0000%	0.00	0.00
May/2012	95,360.94	95,360.94	1.7000%	135.09	31,141.46	0.0000%	0.00	0.00
Depr Group Total:				1,609.18	31,141.46		0.00	0.00
CPA 37440 Land Rights, Other Dist								
Jun/2011	1,701,945.36	1,701,945.36	1.6700%	2,368.54	529,296.39	0.0000%	44.23	-1,940.83
Jul/2011	1,701,945.36	1,701,945.36	1.6700%	2,368.54	531,664.93	0.0000%	44.23	-1,896.60
Aug/2011	1,701,945.36	1,701,945.36	1.6700%	2,368.54	534,033.47	0.0000%	44.23	-1,852.37
Sep/2011	1,701,945.36	1,701,595.36	1.6700%	2,368.05	535,701.52	0.0000%	44.23	-1,808.14
Oct/2011	1,701,245.36	1,708,319.82	1.6700%	2,377.41	538,078.93	0.0000%	44.23	-1,763.91
Nov/2011	1,715,394.27	1,715,783.80	1.7000%	2,430.69	540,509.62	0.0000%	44.23	-1,719.68
Dec/2011	1,716,173.32	1,731,073.92	1.7000%	2,452.35	542,961.97	0.0000%	43.97	-1,675.71
Jan/2012	1,745,974.52	1,745,974.52	1.7000%	2,473.46	545,435.43	0.0000%	37.05	-1,638.66
Feb/2012	1,745,974.52	1,746,781.52	1.7000%	2,474.61	547,910.04	0.0000%	37.05	-1,601.61

Depreciation Summary History

GAS-PA
Attachment A
Page 7 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37440 Land Rights, Other Dist								
Mar/2012	1,747,588.52	1,747,585.52	1.7000%	2,475.75	550,379.79	0.0000%	37.05	-1,564.56
Apr/2012	1,747,582.52	1,753,669.03	1.7000%	2,484.36	552,864.15	0.0000%	37.05	-1,527.51
May/2012	1,759,755.53	1,761,238.39	1.7000%	2,495.09	553,762.69	0.0000%	37.05	-1,750.62
Depr Group Total:				29,137.39	553,762.69		494.60	-1,750.62
CPA 37441 Land Rts, Local Gas Purch								
Jun/2011	12.94	12.94	1.6700%	0.02	7.54	0.0000%	0.00	0.00
Jul/2011	12.94	12.94	1.6700%	0.02	7.56	0.0000%	0.00	0.00
Aug/2011	12.94	12.94	1.6700%	0.02	7.58	0.0000%	0.00	0.00
Sep/2011	12.94	12.94	1.6700%	0.02	7.60	0.0000%	0.00	0.00
Oct/2011	12.94	12.94	1.6700%	0.02	7.62	0.0000%	0.00	0.00
Nov/2011	12.94	12.94	1.7000%	0.02	7.64	0.0000%	0.00	0.00
Dec/2011	12.94	12.94	1.7000%	0.02	7.66	0.0000%	0.00	0.00
Jan/2012	12.94	12.94	1.7000%	0.02	7.68	0.0000%	0.00	0.00
Feb/2012	12.94	12.94	1.7000%	0.02	7.70	0.0000%	0.00	0.00
Mar/2012	12.94	12.94	1.7000%	0.02	7.72	0.0000%	0.00	0.00
Apr/2012	12.94	12.94	1.7000%	0.02	7.74	0.0000%	0.00	0.00
May/2012	12.94	12.94	1.7000%	0.02	7.76	0.0000%	0.00	0.00
Depr Group Total:				0.24	7.76		0.00	0.00
CPA 37450 Rights of Way								
Jun/2011	3,232,208.79	3,232,208.79	1.3400%	3,609.30	1,365,658.77	0.0000%	15.73	-859.66
Jul/2011	3,232,208.79	3,232,208.79	1.3400%	3,609.30	1,369,268.07	0.0000%	15.73	-843.93
Aug/2011	3,232,208.79	3,232,208.79	1.3400%	3,609.30	1,372,877.37	0.0000%	15.73	-828.20
Sep/2011	3,232,208.79	3,232,208.79	1.3400%	3,609.30	1,376,486.67	0.0000%	15.73	-812.47
Oct/2011	3,232,208.79	3,232,327.63	1.3400%	3,609.43	1,380,096.10	0.0000%	15.73	-796.74
Nov/2011	3,232,446.47	3,232,462.76	1.3300%	3,582.65	1,383,678.75	0.0000%	15.73	-781.01
Dec/2011	3,232,479.05	3,232,756.25	1.3300%	3,582.97	1,387,261.72	0.0000%	15.73	-765.28
Jan/2012	3,233,033.44	3,233,033.44	1.3300%	3,583.28	1,390,845.00	0.0000%	15.73	-749.55
Feb/2012	3,233,033.44	3,233,033.44	1.3300%	3,583.28	1,394,428.28	0.0000%	15.73	-733.82

Depreciation Summary History

GAS-RR-017
Attachment A
Page 8 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37450 Rights of Way								
Mar/2012	3,233,033.44	3,233,033.44	1.3300%	3,583.28	1,398,011.56	0.0000%	15.73	-718.09
Apr/2012	3,233,033.44	3,233,033.44	1.3300%	3,583.28	1,401,594.84	0.0000%	15.73	-702.36
May/2012	3,233,033.44	3,233,036.10	1.3300%	3,583.28	1,405,178.12	0.0000%	15.73	-686.63
Depr Group Total:				43,128.65	1,405,178.12		188.76	-686.63
CPA 37520 CG M&R Structures								
Jun/2011	7,026.41	7,026.41	1.7800%	10.42	3,001.00	0.0000%	0.00	0.00
Jul/2011	7,026.41	7,026.41	1.7800%	10.42	3,011.42	0.0000%	0.00	0.00
Aug/2011	7,026.41	7,026.41	1.7800%	10.42	3,021.84	0.0000%	0.00	0.00
Sep/2011	7,026.41	7,026.41	1.7800%	10.42	3,032.26	0.0000%	0.00	0.00
Oct/2011	7,026.41	7,026.41	1.7800%	10.42	3,042.68	0.0000%	0.00	0.00
Nov/2011	7,026.41	7,026.41	1.9400%	11.36	3,054.04	0.0000%	0.00	0.00
Dec/2011	7,026.41	7,026.41	1.9400%	11.36	3,065.40	0.0000%	0.00	0.00
Jan/2012	7,026.41	7,026.41	1.9400%	11.36	3,076.76	0.0000%	0.00	0.00
Feb/2012	7,026.41	7,026.41	1.9400%	11.36	3,088.12	0.0000%	0.00	0.00
Mar/2012	7,026.41	7,026.41	1.9400%	11.36	3,099.48	0.0000%	0.00	0.00
Apr/2012	7,026.41	7,026.41	1.9400%	11.36	3,110.84	0.0000%	0.00	0.00
May/2012	7,026.41	7,026.41	1.9400%	11.36	3,122.20	0.0000%	0.00	0.00
Depr Group Total:				131.62	3,122.20		0.00	0.00
CPA 37531 M&R Str-Local Gas Purc								
Jun/2011	4,012.39	4,012.39	1.7800%	5.95	3,791.81	0.0000%	0.00	0.00
Jul/2011	4,012.39	4,012.39	1.7800%	5.95	3,797.76	0.0000%	0.00	0.00
Aug/2011	4,012.39	4,012.39	1.7800%	5.95	3,803.71	0.0000%	0.00	0.00
Sep/2011	4,012.39	4,012.39	1.7800%	5.95	3,809.66	0.0000%	0.00	0.00
Oct/2011	4,012.39	4,012.39	1.7800%	5.95	3,815.61	0.0000%	0.00	0.00
Nov/2011	4,012.39	4,012.39	1.9400%	6.49	3,822.10	0.0000%	0.00	0.00
Dec/2011	4,012.39	4,012.39	1.9400%	6.49	3,828.59	0.0000%	0.00	0.00
Jan/2012	4,012.39	4,012.39	1.9400%	6.49	3,835.08	0.0000%	0.00	0.00
Feb/2012	4,012.39	4,012.39	1.9400%	6.49	3,841.57	0.0000%	0.00	0.00

Depreciation Summary History

GAS-
Attach
Page 9 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 37531 M&R Str-Local Gas Purc</u>								
Mar/2012	4,012.39	4,012.39	1.9400%	6.49	3,848.06	0.0000%	0.00	0.00
Apr/2012	4,012.39	4,012.39	1.9400%	6.49	3,854.55	0.0000%	0.00	0.00
May/2012	4,012.39	4,012.39	1.9400%	6.49	3,861.04	0.0000%	0.00	0.00
Depr Group Total:				75.18	3,861.04		0.00	0.00
<u>CPA 37540 Regulating Structures</u>								
Jun/2011	2,460,234.37	2,460,234.37	1.7800%	3,649.35	775,864.63	0.0000%	2,046.44	-118,595.57
Jul/2011	2,460,234.37	2,464,135.20	1.7800%	3,655.13	779,519.76	0.0000%	2,046.44	-117,910.87
Aug/2011	2,468,036.03	2,475,281.77	1.7800%	3,671.67	783,191.43	0.0000%	2,046.44	-115,864.43
Sep/2011	2,482,527.50	2,481,275.10	1.7800%	3,680.56	784,331.29	0.0000%	2,046.44	-114,759.84
Oct/2011	2,480,022.69	2,511,280.18	1.7800%	3,725.07	787,339.57	0.0000%	2,046.44	-112,713.40
Nov/2011	2,542,537.66	2,554,579.50	1.9400%	4,129.90	791,469.47	0.0000%	2,046.44	-110,666.96
Dec/2011	2,566,621.33	2,587,864.03	1.9400%	4,183.71	795,653.18	0.0000%	2,046.16	-108,620.80
Jan/2012	2,609,106.73	2,620,051.52	1.9400%	4,235.75	799,888.93	0.0000%	2,135.45	-106,485.35
Feb/2012	2,630,996.30	2,648,295.06	1.9400%	4,281.41	799,637.28	0.0000%	2,135.45	-104,830.27
Mar/2012	2,665,593.81	2,675,008.70	1.9400%	4,324.60	803,961.88	0.0000%	2,135.45	-115,194.00
Apr/2012	2,684,423.59	2,694,774.97	1.9400%	4,356.55	805,194.43	0.0000%	2,135.45	-113,058.55
May/2012	2,705,126.34	2,705,122.52	1.9400%	4,373.28	809,567.71	0.0000%	2,135.45	-111,213.10
Depr Group Total:				48,266.98	809,567.71		25,002.05	-111,213.10
<u>CPA 37560 Dist Ind M&R Structures</u>								
Jun/2011	87,692.24	87,692.24	0.8900%	65.04	71,352.17	0.0000%	0.00	-6,060.62
Jul/2011	87,692.24	87,692.24	0.8900%	65.04	71,417.21	0.0000%	0.00	-6,060.62
Aug/2011	87,692.24	87,692.24	0.8900%	65.04	71,482.25	0.0000%	0.00	-6,060.62
Sep/2011	87,692.24	87,692.24	0.8900%	65.04	71,547.29	0.0000%	0.00	-6,060.62
Oct/2011	87,692.24	87,692.24	0.8900%	65.04	71,612.33	0.0000%	0.00	-6,060.62
Nov/2011	87,692.24	87,692.24	1.1800%	86.23	71,698.56	0.0000%	0.00	-6,060.62
Dec/2011	87,692.24	87,692.24	1.1800%	86.23	71,784.79	0.0000%	0.00	-6,060.62
Jan/2012	87,692.24	87,692.24	1.1800%	86.23	71,871.02	0.0000%	0.00	-6,060.62
Feb/2012	87,692.24	87,692.24	1.1800%	86.23	71,957.25	0.0000%	0.00	-6,060.62

Depreciation Summary History

GAS-RR-017
Attachment A
Page 10 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37560 Dist Ind M&R Structures								
Mar/2012	87,692.24	87,692.24	1.1800%	86.23	72,043.48	0.0000%	0.00	-6,060.62
Apr/2012	87,692.24	87,692.24	1.1800%	86.23	72,129.71	0.0000%	0.00	-6,060.62
May/2012	87,692.24	87,692.24	1.1800%	86.23	72,215.94	0.0000%	0.00	-6,060.62
Depr Group Total:				928.81	72,215.94		0.00	-6,060.62
CPA 37570 Other Structures								
Jun/2011	3,403,331.17	3,403,331.17	2.1300%	-20,716.91	2,125,844.56	0.0000%	1,148.57	14,604.83
Jul/2011	3,403,331.17	3,403,331.17	2.1300%	-20,716.91	2,105,127.65	0.0000%	1,148.57	15,753.40
Aug/2011	3,403,331.17	3,403,331.17	2.1300%	-20,716.91	2,084,410.74	0.0000%	1,148.57	16,901.97
Sep/2011	3,403,331.17	3,404,014.67	2.1300%	-20,715.69	2,063,695.05	0.0000%	1,148.57	18,050.54
Oct/2011	3,404,698.17	3,405,044.25	2.1300%	-20,713.87	2,042,981.18	0.0000%	1,148.57	19,199.11
Nov/2011	3,405,390.33	3,402,561.88	2.7400%	-18,988.64	2,023,851.00	0.0000%	1,148.57	20,340.31
Dec/2011	3,399,733.43	3,400,310.49	2.7400%	-18,993.78	2,004,857.22	0.0000%	1,148.56	21,488.87
Jan/2012	3,400,887.54	3,403,434.76	2.7400%	-13,731.49	1,991,125.73	0.0000%	969.20	22,458.07
Feb/2012	3,405,981.98	3,408,127.90	2.7400%	-13,720.78	1,976,645.68	0.0000%	969.20	23,427.27
Mar/2012	3,410,273.82	3,410,273.82	2.7400%	-13,715.88	1,962,929.80	0.0000%	969.20	24,396.47
Apr/2012	3,410,273.82	3,416,380.95	2.7400%	-13,701.93	1,949,227.87	0.0000%	969.20	25,365.67
May/2012	3,422,488.07	3,424,367.67	2.7400%	-13,683.70	1,935,544.17	0.0000%	969.20	26,334.87
Depr Group Total:				-210,116.49	1,935,544.17		12,885.98	26,334.87
CPA 37580 Comm Structures-Dist								
Jun/2011	16,515.16	16,515.16	2.3700%	32.62	4,592.06	0.0000%	0.00	0.00
Jul/2011	16,515.16	16,515.16	2.3700%	32.62	4,624.68	0.0000%	0.00	0.00
Aug/2011	16,515.16	16,515.16	2.3700%	32.62	4,657.30	0.0000%	0.00	0.00
Sep/2011	16,515.16	16,515.16	2.3700%	32.62	4,689.92	0.0000%	0.00	0.00
Oct/2011	16,515.16	16,515.16	2.3700%	32.62	4,722.54	0.0000%	0.00	0.00
Nov/2011	16,515.16	16,515.16	2.2900%	31.52	4,754.06	0.0000%	0.00	0.00
Dec/2011	16,515.16	16,515.16	2.2900%	31.52	4,785.58	0.0000%	0.00	0.00
Jan/2012	16,515.16	16,515.16	2.2900%	31.52	4,817.10	0.0000%	0.00	0.00
Feb/2012	16,515.16	16,515.16	2.2900%	31.52	4,848.62	0.0000%	0.00	0.00

Depreciation Summary History

GAS-
Attach
Page 11 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 37580 Comm Structures-Dist</u>								
Mar/2012	16,515.16	16,515.16	2.2900%	31.52	4,880.14	0.0000%	0.00	0.00
Apr/2012	16,515.16	16,515.16	2.2900%	31.52	4,911.66	0.0000%	0.00	0.00
May/2012	16,515.16	16,515.16	2.2900%	31.52	4,943.18	0.0000%	0.00	0.00
Depr Group Total:				383.74	4,943.18		0.00	0.00
<u>CPA 37600 Mains</u>								
Jun/2011	522,289,916.16	524,525,328.66	1.7500%	764,952.64	91,030,348.80	0.0000%	57,291.28	-1,894,666.17
Jul/2011	526,760,741.16	529,998,048.83	1.7500%	772,933.69	91,363,220.13	0.0000%	57,291.28	-1,894,438.59
Aug/2011	533,235,356.50	536,045,889.75	1.7500%	781,753.46	91,706,165.39	0.0000%	57,291.28	-1,866,580.83
Sep/2011	538,856,422.99	546,099,587.58	1.7500%	796,415.10	92,211,266.28	0.0000%	57,291.28	-1,864,146.43
Oct/2011	553,342,752.17	556,622,336.87	1.7500%	811,760.78	92,273,224.12	0.0000%	57,291.28	-1,825,235.55
Nov/2011	559,901,921.56	563,952,311.52	1.7700%	831,849.53	92,297,223.34	0.0000%	57,291.28	-1,826,620.28
Dec/2011	568,002,701.47	573,730,462.71	1.7700%	846,272.30	92,286,097.66	0.0000%	57,291.04	-1,846,295.06
Jan/2012	579,458,223.95	581,175,008.36	1.7700%	857,227.33	92,803,191.32	0.0000%	58,594.79	-1,816,308.73
Feb/2012	582,891,792.77	584,461,837.58	1.7700%	862,075.40	93,575,897.87	0.0000%	58,594.79	-1,786,014.53
Mar/2012	586,031,882.38	588,288,827.61	1.7700%	867,720.21	94,311,305.65	0.0000%	58,594.79	-1,771,564.84
Apr/2012	590,545,772.84	593,489,231.73	1.7700%	875,390.81	94,912,227.98	0.0000%	58,594.79	-1,782,515.42
May/2012	596,432,690.61	598,633,994.27	1.7700%	882,979.33	95,348,238.08	0.0000%	58,594.79	-1,745,037.67
Depr Group Total:				9,951,330.58	95,348,238.08		694,012.67	-1,745,037.67
<u>CPA 37608 Mains affl w CSL Replace</u>								
Jun/2011	15,954,627.68	15,954,627.68	1.7500%	23,267.17	248,537.55	0.0000%	1.12	-60.35
Jul/2011	15,954,627.68	16,775,386.84	1.7500%	24,464.11	273,001.66	0.0000%	1.12	-59.23
Aug/2011	17,596,145.99	17,960,058.64	1.7500%	26,191.75	279,505.64	0.0000%	1.12	-59.58
Sep/2011	18,323,971.28	18,638,635.86	1.7500%	27,181.34	306,686.98	0.0000%	1.12	-58.46
Oct/2011	18,953,300.43	19,260,332.71	1.7500%	28,087.99	334,774.97	0.0000%	1.12	-57.34
Nov/2011	19,567,364.99	19,735,549.02	1.7700%	29,109.93	363,884.90	0.0000%	1.12	-56.22
Dec/2011	19,903,733.04	20,209,270.55	1.7700%	29,808.67	341,915.47	0.0000%	1.12	-55.10
Jan/2012	20,514,808.05	20,647,622.21	1.7700%	30,455.24	372,370.71	0.0000%	1.14	-53.96
Feb/2012	20,780,436.37	20,965,279.93	1.7700%	30,923.79	403,294.50	0.0000%	1.14	-52.82

Depreciation Summary History

GAS-RR-017
Attachment A
Page 12 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 37608 Mains affl w CSL Replace</u>								
Mar/2012	21,150,123.49	21,554,754.90	1.7700%	31,793.26	435,087.76	0.0000%	1.14	-92.02
Apr/2012	21,959,386.30	22,232,986.31	1.7700%	32,793.65	467,599.82	0.0000%	1.14	-90.88
May/2012	22,506,586.32	22,783,208.07	1.7700%	33,605.23	500,478.74	0.0000%	1.14	-89.74
Depr Group Total:				347,682.13	500,478.74		13.54	-89.74
<u>CPA 37620 Mains - Coated/Wrapped</u>								
Jun/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37630 Mains - Bare Steel</u>								
Jun/2011	74,726,980.46	74,586,908.75	2.0700%	128,662.42	62,391,024.25	0.0000%	31,973.37	-3,645,825.41
Jul/2011	74,446,837.04	74,419,674.08	2.0700%	128,373.94	62,465,072.26	0.0000%	31,973.37	-3,677,961.29
Aug/2011	74,392,511.11	74,751,504.99	2.0700%	128,946.35	62,518,347.93	0.0000%	31,973.37	-3,679,412.89
Sep/2011	75,110,498.86	75,095,274.10	2.0700%	129,539.35	62,614,357.82	0.0000%	31,973.37	-3,682,696.93
Oct/2011	75,080,049.34	75,152,568.13	2.0700%	129,638.18	62,682,110.61	0.0000%	31,973.37	-3,677,359.97
Nov/2011	75,225,086.91	75,186,039.46	2.1600%	135,334.87	62,741,243.70	0.0000%	31,973.37	-3,690,376.19
Dec/2011	75,146,992.01	75,087,070.51	2.1600%	135,156.73	62,685,807.32	0.0000%	31,973.37	-3,713,720.68
Jan/2012	75,027,149.01	74,964,633.01	2.1600%	134,936.34	62,696,213.96	0.0000%	41,519.18	-3,691,718.13
Feb/2012	74,902,117.00	74,945,104.09	2.1600%	134,901.19	62,841,098.25	0.0000%	41,519.18	-3,668,992.34

Depreciation Summary History

GAS-
Attach
Page 13 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 37630 Mains - Bare Steel</u>								
Mar/2012	74,988,091.18	74,961,979.26	2.1600%	134,931.56	62,923,815.46	0.0000%	41,519.18	-3,648,367.09
Apr/2012	74,935,867.33	75,170,410.56	2.1600%	135,306.74	62,970,477.57	0.0000%	41,519.18	-3,632,734.28
May/2012	75,404,953.78	75,353,639.63	2.1600%	135,636.55	63,003,485.81	0.0000%	41,519.18	-3,614,605.51
Depr Group Total:				1,591,364.22	63,003,485.81		431,409.49	-3,614,605.51
<u>CPA 37640 Mains - Plastic</u>								
Jun/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37670 Mains - Other Valves</u>								
Jun/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 14 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37670 Mains - Other Valves								
Mar/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
CPA 37680 Mains - Cast iron								
Jun/2011	799,465.48	794,592.96	1.8100%	0.00	820,828.07	0.0000%	84.25	-35,312.84
Jul/2011	789,720.44	789,720.44	1.8100%	0.00	820,828.07	0.0000%	84.25	-37,675.83
Aug/2011	789,720.44	778,470.63	1.8100%	0.00	798,328.44	0.0000%	84.25	-37,847.73
Sep/2011	767,220.81	762,548.36	1.8100%	0.00	788,983.53	0.0000%	84.25	-38,064.21
Oct/2011	757,875.90	757,164.97	1.8100%	0.00	787,561.66	0.0000%	84.25	-37,979.96
Nov/2011	756,454.03	755,792.88	1.9100%	0.00	786,239.36	0.0000%	84.25	-37,895.71
Dec/2011	755,131.73	750,773.14	1.9100%	0.00	777,522.18	0.0000%	84.25	-44,712.54
Jan/2012	746,414.55	741,338.09	1.9100%	0.00	767,369.25	0.0000%	251.43	-87,969.96
Feb/2012	736,261.62	736,513.74	1.9100%	0.00	767,873.49	0.0000%	251.43	-87,718.53
Mar/2012	736,765.86	740,633.14	1.9100%	0.00	775,608.05	0.0000%	251.43	-87,467.10
Apr/2012	744,500.42	742,900.44	1.9100%	0.00	772,408.09	0.0000%	251.43	-87,215.67
May/2012	741,300.46	740,352.83	1.9100%	0.00	770,512.82	0.0000%	251.43	-86,964.24
Depr Group Total:				0.00	770,512.82		1,846.90	-86,964.24
CPA 37810 M&R Equip-General								
Jun/2011	63,043.46	63,043.46	2.4800%	130.29	56,446.11	0.0000%	10.51	-315.13
Jul/2011	63,043.46	63,043.46	2.4800%	130.29	56,576.40	0.0000%	10.51	-304.62
Aug/2011	63,043.46	63,043.46	2.4800%	130.29	56,706.69	0.0000%	10.51	-294.11
Sep/2011	63,043.46	63,043.46	2.4800%	130.29	56,836.98	0.0000%	10.51	-283.60
Oct/2011	63,043.46	63,181.49	2.4800%	130.58	56,967.56	0.0000%	10.51	-273.09
Nov/2011	63,319.51	63,319.51	2.6100%	137.72	57,105.28	0.0000%	10.51	-262.58
Dec/2011	63,319.51	61,093.48	2.6100%	132.88	52,686.45	0.0000%	10.51	-252.07
Jan/2012	58,867.45	58,867.45	2.6100%	128.04	52,814.49	0.0000%	10.51	-241.56
Feb/2012	58,867.45	58,867.45	2.6100%	128.04	52,942.53	0.0000%	10.51	-1,076.14

Depreciation Summary History

GAS-R
Attach
Page 15 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37810 M&R Equip-General								
Mar/2012	58,867.45	58,867.45	2.6100%	128.04	53,070.57	0.0000%	10.51	-1,065.63
Apr/2012	58,867.45	58,867.45	2.6100%	128.04	53,198.61	0.0000%	10.51	-1,055.12
May/2012	58,867.45	58,867.45	2.6100%	128.04	53,326.65	0.0000%	10.51	-1,044.61
Depr Group Total:				1,562.54	53,326.65		126.12	-1,044.61
CPA 37820 M&R Equip-General-Reg								
Jun/2011	14,471,305.47	14,470,143.79	2.4800%	29,904.96	5,254,073.42	0.0000%	3,451.07	-228,589.39
Jul/2011	14,468,982.10	14,522,677.71	2.4800%	30,013.53	5,284,086.95	0.0000%	3,451.07	-226,449.00
Aug/2011	14,576,373.31	14,625,531.55	2.4800%	30,226.10	5,283,153.66	0.0000%	3,451.07	-225,036.24
Sep/2011	14,674,689.78	15,191,460.24	2.4800%	31,395.68	5,295,738.00	0.0000%	3,451.07	-221,674.84
Oct/2011	15,708,230.70	15,792,742.03	2.4800%	32,638.33	5,322,956.19	0.0000%	3,451.07	-218,223.77
Nov/2011	15,877,253.35	15,817,591.52	2.6100%	34,403.26	5,155,503.16	0.0000%	3,451.07	-214,772.70
Dec/2011	15,757,929.69	15,854,544.97	2.6100%	34,483.64	5,186,969.60	0.0000%	3,451.07	-235,940.18
Jan/2012	15,951,160.25	16,004,602.83	2.6100%	34,810.01	5,213,247.82	0.0000%	4,278.37	-233,181.63
Feb/2012	16,058,045.40	16,058,606.28	2.6100%	34,927.47	5,243,525.40	0.0000%	4,278.11	-235,490.32
Mar/2012	16,059,167.16	16,107,482.32	2.6100%	35,033.77	5,277,193.16	0.0000%	4,278.11	-231,212.21
Apr/2012	16,155,797.48	16,200,135.79	2.6100%	35,235.30	5,296,035.41	0.0000%	4,278.11	-226,934.10
May/2012	16,244,474.09	16,268,878.53	2.6100%	35,384.81	5,306,801.89	0.0000%	4,278.11	-222,996.63
Depr Group Total:				398,456.86	5,306,801.89		45,548.30	-222,996.63
CPA 37830 M&R Equip-Local Gas Purc								
Jun/2011	472,594.57	480,408.63	2.4800%	992.84	367,691.77	0.0000%	122.95	-5,950.03
Jul/2011	488,222.68	488,222.68	2.4800%	1,008.99	368,700.76	0.0000%	122.95	-5,827.08
Aug/2011	488,222.68	488,222.68	2.4800%	1,008.99	369,709.75	0.0000%	122.95	-5,704.13
Sep/2011	488,222.68	488,702.58	2.4800%	1,009.99	370,719.74	0.0000%	122.95	-5,853.19
Oct/2011	489,182.48	492,069.42	2.4800%	1,016.94	371,393.45	0.0000%	122.95	-5,730.24
Nov/2011	494,956.36	495,127.76	2.6100%	1,076.90	372,813.58	0.0000%	122.95	-5,607.29
Dec/2011	495,299.15	493,284.80	2.6100%	1,072.89	369,435.10	0.0000%	122.95	-5,484.34
Jan/2012	491,270.45	488,888.38	2.6100%	1,063.33	365,734.29	0.0000%	141.23	-5,343.11
Feb/2012	486,506.31	486,506.31	2.6100%	1,058.15	366,792.44	0.0000%	141.23	-5,201.88

Depreciation Summary History

GAS-RR-017
Attachment A
Page 16 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 37830 M&R Equip-Local Gas Purc								
Mar/2012	486,506.31	486,506.31	2.6100%	1,058.15	367,850.59	0.0000%	141.23	-5,060.65
Apr/2012	486,506.31	486,506.31	2.6100%	1,058.15	368,908.74	0.0000%	141.23	-6,434.94
May/2012	486,506.31	486,506.31	2.6100%	1,058.15	369,966.89	0.0000%	141.23	-6,293.71
Depr Group Total:				12,483.47	369,966.89		1,566.80	-6,293.71
CPA 37910 M&R Equip-CG Check St								
Jun/2011	147,820.11	147,820.11	2.6500%	326.44	76,263.08	0.0000%	0.00	-2,609.50
Jul/2011	147,820.11	147,820.11	2.6500%	326.44	76,589.52	0.0000%	0.00	-2,609.50
Aug/2011	147,820.11	147,820.11	2.6500%	326.44	76,915.96	0.0000%	0.00	-2,609.50
Sep/2011	147,820.11	147,820.11	2.6500%	326.44	77,242.40	0.0000%	0.00	-2,609.50
Oct/2011	147,820.11	147,820.11	2.6500%	326.44	77,568.84	0.0000%	0.00	-2,609.50
Nov/2011	147,820.11	147,820.11	3.6100%	444.69	78,013.53	0.0000%	0.00	-2,609.50
Dec/2011	147,820.11	147,820.11	3.6100%	444.69	78,458.22	0.0000%	0.00	-2,609.50
Jan/2012	147,820.11	147,820.11	3.6100%	444.69	78,902.91	0.0000%	0.00	-2,609.50
Feb/2012	147,820.11	147,820.11	3.6100%	444.69	79,347.60	0.0000%	0.00	-2,609.50
Mar/2012	147,820.11	147,820.11	3.6100%	444.69	79,792.29	0.0000%	0.00	-2,609.50
Apr/2012	147,820.11	147,820.11	3.6100%	444.69	80,236.98	0.0000%	0.00	-2,609.50
May/2012	147,820.11	147,820.11	3.6100%	444.69	80,681.67	0.0000%	0.00	-2,609.50
Depr Group Total:				4,745.03	80,681.67		0.00	-2,609.50
CPA 37911 M&R Equip-Exchange GA								
Jun/2011	5,973.84	5,973.84	2.6500%	13.19	4,051.17	0.0000%	0.00	0.00
Jul/2011	5,973.84	5,973.84	2.6500%	13.19	4,064.36	0.0000%	0.00	0.00
Aug/2011	5,973.84	5,973.84	2.6500%	13.19	4,077.55	0.0000%	0.00	0.00
Sep/2011	5,973.84	5,973.84	2.6500%	13.19	4,090.74	0.0000%	0.00	0.00
Oct/2011	5,973.84	5,973.84	2.6500%	13.19	4,103.93	0.0000%	0.00	0.00
Nov/2011	5,973.84	5,973.84	3.6100%	17.97	4,121.90	0.0000%	0.00	0.00
Dec/2011	5,973.84	5,973.84	3.6100%	17.97	4,139.87	0.0000%	0.00	0.00
Jan/2012	5,973.84	5,973.84	3.6100%	17.97	4,157.84	0.0000%	0.00	0.00
Feb/2012	5,973.84	5,973.84	3.6100%	17.97	4,175.81	0.0000%	0.00	0.00

Depreciation Summary History

GAS-
Attachment A
Page 17 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 37911 M&R Equip-Exchange GA</u>								
Mar/2012	5,973.84	5,973.84	3.6100%	17.97	4,193.78	0.0000%	0.00	0.00
Apr/2012	5,973.84	5,973.84	3.6100%	17.97	4,211.75	0.0000%	0.00	0.00
May/2012	5,973.84	5,973.84	3.6100%	17.97	4,229.72	0.0000%	0.00	0.00
Depr Group Total:				191.74	4,229.72		0.00	0.00
<u>CPA 38000 Services</u>								
Jun/2011	272,371,951.78	273,356,257.98	2.6500%	603,661.74	96,808,877.27	0.0000%	183,509.61	-7,922,619.32
Jul/2011	274,340,564.18	275,408,823.00	2.6500%	608,194.48	96,997,819.05	0.0000%	183,509.61	-7,788,635.43
Aug/2011	276,477,081.81	277,447,136.86	2.6500%	612,695.76	97,074,405.70	0.0000%	183,509.61	-7,657,021.70
Sep/2011	278,417,191.90	279,333,423.95	2.6500%	616,861.31	97,031,162.67	0.0000%	183,509.61	-10,617,703.46
Oct/2011	280,249,655.99	281,302,005.55	2.6500%	621,208.60	97,242,860.78	0.0000%	183,509.61	-10,563,974.10
Nov/2011	282,354,355.10	283,406,637.56	2.6600%	628,218.05	97,615,841.19	0.0000%	183,509.61	-10,438,686.81
Dec/2011	284,458,920.01	285,713,609.55	2.6600%	633,331.83	97,863,291.11	0.0000%	183,509.55	-10,508,936.17
Jan/2012	286,968,299.09	287,904,136.08	2.6600%	638,187.50	98,213,984.72	0.0000%	232,634.89	-10,376,807.74
Feb/2012	288,839,973.06	289,450,310.83	2.6600%	641,614.86	98,677,067.26	0.0000%	232,634.89	-10,251,207.94
Mar/2012	290,060,648.59	290,918,378.93	2.6600%	644,869.07	99,115,585.95	0.0000%	232,634.89	-10,160,358.78
Apr/2012	291,776,109.27	292,475,404.34	2.6600%	648,320.48	99,375,080.15	0.0000%	232,634.89	-10,037,036.65
May/2012	293,174,699.41	294,069,505.82	2.6600%	651,854.07	99,591,011.10	0.0000%	232,634.89	-9,924,940.08
Depr Group Total:				7,549,017.75	99,591,011.10		2,447,741.66	-9,924,940.08
<u>CPA 38020 Services - Coated/Wrapped</u>								
Jun/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 18 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 38020 Services - Coated/Wrapped</u>								
Mar/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 38030 Services - Bare Steel</u>								
Jun/2011	0.00	0.00	1.0500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	1.0500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	1.0500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	1.0500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	1.0500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 38040 Services - Plastic</u>								
Jun/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00

Depr - 1039

06/27/2012

Depreciation Summary History

GAS-
Attach A
Page 19 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 38040 Services - Plastic</u>								
Mar/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 38100 Meters</u>								
Jun/2011	31,655,915.56	31,639,483.33	2.2100%	55,291.62	13,559,517.90	0.0000%	-583.91	87,820.05
Jul/2011	31,623,051.09	31,660,192.84	2.2100%	55,329.76	13,551,706.39	0.0000%	-583.91	87,236.14
Aug/2011	31,697,334.59	31,679,863.13	2.2100%	55,365.99	13,532,093.99	0.0000%	-583.91	86,652.23
Sep/2011	31,662,391.67	31,674,115.82	2.2100%	55,355.40	13,518,450.30	0.0000%	-583.91	86,068.32
Oct/2011	31,685,839.96	31,710,294.57	2.2100%	55,422.03	13,538,175.71	0.0000%	-583.91	85,484.41
Nov/2011	31,734,749.18	31,740,192.53	2.2200%	55,741.60	13,536,914.07	0.0000%	-583.91	84,900.50
Dec/2011	31,745,635.88	31,740,139.97	2.2200%	55,741.50	13,541,609.32	0.0000%	-583.91	84,316.59
Jan/2012	31,734,644.06	31,764,228.83	2.2200%	55,773.40	13,563,930.84	0.0000%	-583.91	83,426.83
Feb/2012	31,793,813.60	31,798,809.79	2.2200%	55,837.38	13,570,217.85	0.0000%	-583.91	82,842.92
Mar/2012	31,803,805.97	31,778,244.11	2.2200%	55,799.33	13,523,242.98	0.0000%	-583.91	82,259.01
Apr/2012	31,752,682.25	31,764,224.02	2.2200%	55,773.39	13,525,212.21	0.0000%	-583.91	81,675.10
May/2012	31,775,765.78	31,805,120.58	2.2200%	55,849.05	13,484,721.40	0.0000%	-583.91	81,171.19
Depr Group Total:				667,280.45	13,484,721.40		-7,006.92	81,171.19
<u>CPA 38110 Auto Meter Reading Dev</u>								
Jun/2011	2,691,098.11	2,691,098.11	2.2100%	4,956.11	208,450.84	0.0000%	0.00	0.00
Jul/2011	2,691,098.11	2,691,098.11	2.2100%	4,956.11	213,406.95	0.0000%	0.00	0.00
Aug/2011	2,691,098.11	4,188,258.92	2.2100%	7,713.38	221,120.33	0.0000%	0.00	0.00
Sep/2011	5,685,419.73	6,477,988.13	2.2100%	11,930.29	233,050.62	0.0000%	0.00	0.00
Oct/2011	7,270,556.52	7,277,785.74	2.2100%	13,403.26	246,453.88	0.0000%	0.00	0.00
Nov/2011	7,285,014.96	9,501,738.56	7.3800%	58,435.69	304,889.57	0.0000%	0.00	0.00
Dec/2011	11,718,462.16	12,079,769.51	7.3800%	74,290.58	379,180.15	0.0000%	0.00	0.00
Jan/2012	12,441,076.86	13,963,008.33	7.3800%	85,872.50	465,052.65	0.0000%	0.00	0.00
Feb/2012	15,484,939.79	16,214,942.95	7.3800%	99,721.90	564,774.55	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 20 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 38110 Auto Meter Reading Dev								
Mar/2012	16,944,946.10	16,955,093.88	7.3800%	104,273.83	669,048.38	0.0000%	0.00	0.00
Apr/2012	16,965,241.65	16,968,923.43	7.3800%	104,358.88	773,407.26	0.0000%	0.00	0.00
May/2012	16,972,605.21	17,900,154.10	7.3800%	110,085.95	883,493.21	0.0000%	0.00	0.00
Depr Group Total:				679,998.48	883,493.21		0.00	0.00
CPA 38200 Meter Installations								
Jun/2011	29,436,336.35	29,494,359.72	1.9500%	47,928.33	8,964,720.09	0.0000%	135.30	-13,331.04
Jul/2011	29,552,383.08	29,611,028.00	1.9500%	48,117.92	9,004,334.12	0.0000%	135.30	-13,195.74
Aug/2011	29,669,672.91	29,733,644.26	1.9500%	48,317.17	9,046,628.58	0.0000%	135.30	-13,060.44
Sep/2011	29,797,615.60	29,863,140.83	1.9500%	48,527.60	9,086,149.35	0.0000%	135.30	-12,925.14
Oct/2011	29,928,666.06	30,015,122.47	1.9500%	48,774.57	9,124,325.60	0.0000%	135.30	-12,789.84
Nov/2011	30,101,578.88	30,171,985.36	1.9600%	49,280.91	9,167,615.49	0.0000%	135.30	-12,654.54
Dec/2011	30,242,391.84	30,337,394.40	1.9600%	49,551.08	9,211,338.27	0.0000%	135.30	-12,519.24
Jan/2012	30,432,396.96	30,492,144.48	1.9600%	49,803.84	9,256,389.12	0.0000%	0.75	-12,518.49
Feb/2012	30,551,892.00	30,620,584.66	1.9600%	50,013.62	9,301,692.11	0.0000%	0.57	-12,517.92
Mar/2012	30,689,277.32	30,764,997.38	1.9600%	50,249.50	9,347,657.89	0.0000%	0.57	-12,517.35
Apr/2012	30,840,717.44	30,892,549.92	1.9600%	50,457.83	9,389,214.41	0.0000%	0.57	-12,516.78
May/2012	30,944,382.39	31,052,999.35	1.9600%	50,719.90	9,435,162.90	0.0000%	0.57	-12,516.21
Depr Group Total:				591,742.27	9,435,162.90		950.13	-12,516.21
CPA 38300 House Regulators								
Jun/2011	8,086,449.37	8,110,410.60	2.9100%	19,667.75	2,285,604.03	0.0000%	11.59	-560.66
Jul/2011	8,134,371.82	8,160,468.36	2.9100%	19,789.14	2,304,357.26	0.0000%	11.59	-549.07
Aug/2011	8,186,564.89	8,209,693.36	2.9100%	19,908.51	2,323,485.62	0.0000%	11.59	-537.48
Sep/2011	8,232,821.82	8,278,852.58	2.9100%	20,076.22	2,342,841.95	0.0000%	11.59	-525.89
Oct/2011	8,324,883.34	8,366,067.73	2.9100%	20,287.71	2,362,161.75	0.0000%	11.59	-514.30
Nov/2011	8,407,252.11	8,432,375.72	2.9200%	20,518.78	2,382,127.64	0.0000%	11.59	-502.71
Dec/2011	8,457,499.33	8,496,932.39	2.9200%	20,675.87	2,401,373.43	0.0000%	11.59	-491.12
Jan/2012	8,536,365.44	8,562,748.57	2.9200%	20,836.02	2,421,500.27	0.0000%	11.59	-479.53
Feb/2012	8,589,131.70	8,609,998.68	2.9200%	20,951.00	2,441,729.41	0.0000%	11.59	-467.94

Depreciation Summary History

GAS-PA
Attachment
Page 21 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 38300 House Regulators</u>								
Mar/2012	8,630,865.66	8,659,334.66	2.9200%	21,071.05	2,462,118.44	0.0000%	11.59	-456.35
Apr/2012	8,687,803.66	8,707,143.10	2.9200%	21,187.38	2,482,383.95	0.0000%	11.59	-444.76
May/2012	8,726,482.54	8,793,822.68	2.9200%	21,398.30	2,503,131.32	0.0000%	11.59	-433.17
Depr Group Total:				246,367.73	2,503,131.32		139.08	-433.17
<u>CPA 38400 House Reg Installations</u>								
Jun/2011	3,877,123.01	3,877,123.01	2.4400%	7,883.48	2,560,970.12	0.0000%	32.12	-3,812.94
Jul/2011	3,877,123.01	3,877,123.01	2.4400%	7,883.48	2,568,853.60	0.0000%	32.12	-3,780.82
Aug/2011	3,877,123.01	3,877,123.01	2.4400%	7,883.48	2,576,737.08	0.0000%	32.12	-3,748.70
Sep/2011	3,877,123.01	3,877,123.01	2.4400%	7,883.48	2,584,620.56	0.0000%	32.12	-3,716.58
Oct/2011	3,877,123.01	3,877,123.01	2.4400%	7,883.48	2,592,504.04	0.0000%	32.12	-3,684.46
Nov/2011	3,877,123.01	3,877,123.01	2.4000%	7,754.25	2,600,258.29	0.0000%	32.12	-3,652.34
Dec/2011	3,877,123.01	3,870,947.54	2.4000%	7,741.90	2,595,649.25	0.0000%	32.12	-3,620.22
Jan/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,603,378.79	0.0000%	32.12	-3,588.10
Feb/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,611,108.33	0.0000%	32.12	-3,555.98
Mar/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,618,837.87	0.0000%	32.12	-3,523.86
Apr/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,626,567.41	0.0000%	32.12	-3,491.74
May/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,634,296.95	0.0000%	32.12	-3,459.62
Depr Group Total:				93,561.25	2,634,296.95		385.44	-3,459.62
<u>CPA 38500 Ind M&R Equipment</u>								
Jun/2011	4,553,872.41	4,549,040.82	3.8300%	14,519.02	1,632,847.40	0.0000%	1,689.64	-164,515.12
Jul/2011	4,544,209.23	4,570,891.85	3.8300%	14,588.76	1,634,450.82	0.0000%	1,689.64	-163,175.83
Aug/2011	4,597,574.47	4,585,696.03	3.8300%	14,636.01	1,605,385.34	0.0000%	1,689.64	-161,486.19
Sep/2011	4,573,817.58	4,591,467.38	3.8300%	14,654.43	1,619,753.85	0.0000%	1,689.64	-159,960.55
Oct/2011	4,609,117.18	4,619,123.82	3.8300%	14,742.70	1,614,490.08	0.0000%	1,689.64	-158,622.15
Nov/2011	4,629,130.46	4,623,471.64	3.8400%	14,795.11	1,612,481.56	0.0000%	1,689.64	-159,452.30
Dec/2011	4,617,812.82	4,621,321.51	3.8400%	14,788.23	1,618,955.06	0.0000%	1,689.34	-162,201.81
Jan/2012	4,624,830.19	4,656,027.40	3.8400%	14,899.29	1,628,075.56	0.0000%	1,785.94	-161,442.48
Feb/2012	4,687,224.61	4,686,382.24	3.8400%	14,996.42	1,628,093.84	0.0000%	1,785.94	-163,563.87

Depreciation Summary History

GAS-RR-017
Attachment A
Page 22 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
Distribution								
CPA 38500 Ind M&R Equipment								
Mar/2012	4,685,539.87	4,685,563.21	3.8400%	14,993.80	1,640,955.51	0.0000%	1,785.94	-161,777.93
Apr/2012	4,685,586.54	4,692,112.16	3.8400%	15,014.76	1,654,917.25	0.0000%	1,785.94	-160,985.75
May/2012	4,698,637.77	4,701,125.29	3.8400%	15,043.60	1,657,022.76	0.0000%	1,785.94	-159,199.81
Depr Group Total:				177,672.13	1,657,022.76		20,756.88	-159,199.81
CPA 38510 Ind M&R Eq-Other Lq V								
Jun/2011	1,399,360.56	1,399,120.82	3.8300%	4,465.53	1,257,444.79	0.0000%	1,148.15	-44,522.68
Jul/2011	1,398,881.08	1,396,048.72	3.8300%	4,455.72	1,256,235.78	0.0000%	1,148.15	-45,145.56
Aug/2011	1,393,216.35	1,388,824.09	3.8300%	4,432.66	1,251,883.92	0.0000%	1,148.15	-43,997.41
Sep/2011	1,384,431.83	1,383,931.69	3.8300%	4,417.05	1,253,615.66	0.0000%	1,148.15	-42,871.72
Oct/2011	1,383,431.55	1,381,934.35	3.8300%	4,410.67	1,253,856.49	0.0000%	1,148.15	-42,261.78
Nov/2011	1,380,437.15	1,377,505.71	3.8400%	4,408.02	1,252,301.10	0.0000%	1,148.15	-41,328.34
Dec/2011	1,374,574.26	1,374,808.64	3.8400%	4,399.39	1,256,753.01	0.0000%	1,147.91	-43,056.80
Jan/2012	1,375,043.01	1,370,371.04	3.8400%	4,385.19	1,251,794.26	0.0000%	1,178.36	-43,625.04
Feb/2012	1,365,699.07	1,365,398.52	3.8400%	4,369.28	1,255,562.43	0.0000%	1,178.36	-45,477.32
Mar/2012	1,365,097.96	1,364,244.81	3.8400%	4,365.58	1,258,221.71	0.0000%	1,178.36	-44,298.96
Apr/2012	1,363,391.66	1,361,322.44	3.8400%	4,356.23	1,255,068.13	0.0000%	1,178.36	-43,120.60
May/2012	1,359,253.21	1,357,940.38	3.8400%	4,345.41	1,256,788.57	0.0000%	1,178.36	-42,218.11
Depr Group Total:				52,810.73	1,256,788.57		13,928.61	-42,218.11
CPA 38710 Other Equipment								
Jun/2011	16,603.33	16,603.33	0.7700%	10.65	19,006.47	0.0000%	0.00	0.00
Jul/2011	16,603.33	16,603.33	0.7700%	10.65	19,017.12	0.0000%	0.00	0.00
Aug/2011	16,603.33	16,603.33	0.7700%	10.65	19,027.77	0.0000%	0.00	0.00
Sep/2011	16,603.33	16,603.33	0.7700%	10.65	19,038.42	0.0000%	0.00	0.00
Oct/2011	16,603.33	16,603.33	0.7700%	10.65	19,049.07	0.0000%	0.00	0.00
Nov/2011	16,603.33	16,603.33	0.8500%	11.76	19,060.83	0.0000%	0.00	0.00
Dec/2011	16,603.33	16,603.33	0.8500%	11.76	19,072.59	0.0000%	0.00	0.00
Jan/2012	16,603.33	16,603.33	0.8500%	11.76	19,084.35	0.0000%	0.00	0.00
Feb/2012	16,603.33	16,603.33	0.8500%	11.76	19,096.11	0.0000%	0.00	0.00

Depreciation Summary History

GAS-
Attach
Page 23 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 38710 Other Equipment</u>								
Mar/2012	16,603.33	16,603.33	0.8500%	11.76	19,107.87	0.0000%	0.00	0.00
Apr/2012	16,603.33	16,603.33	0.8500%	11.76	19,119.63	0.0000%	0.00	0.00
May/2012	16,603.33	16,603.33	0.8500%	11.76	19,131.39	0.0000%	0.00	0.00
Depr Group Total:				135.57	19,131.39		0.00	0.00
<u>CPA 38720 Other Eq-Odorization</u>								
Jun/2011	121,942.63	121,942.63	0.7700%	78.25	45,226.74	0.0000%	0.00	-29,323.62
Jul/2011	121,942.63	121,942.63	0.7700%	78.25	45,304.99	0.0000%	0.00	-29,323.62
Aug/2011	121,942.63	121,942.63	0.7700%	78.25	45,383.24	0.0000%	0.00	-29,323.62
Sep/2011	121,942.63	121,942.63	0.7700%	78.25	45,461.49	0.0000%	0.00	-29,323.62
Oct/2011	121,942.63	121,942.63	0.7700%	78.25	45,539.74	0.0000%	0.00	-29,323.62
Nov/2011	121,942.63	121,942.63	0.8500%	86.38	45,626.12	0.0000%	0.00	-29,323.62
Dec/2011	121,942.63	121,942.63	0.8500%	86.38	45,712.50	0.0000%	0.00	-29,323.62
Jan/2012	121,942.63	121,942.63	0.8500%	86.38	45,798.88	0.0000%	0.00	-29,323.62
Feb/2012	121,942.63	121,942.63	0.8500%	86.38	45,885.26	0.0000%	0.00	-29,323.62
Mar/2012	121,942.63	121,942.63	0.8500%	86.38	45,971.64	0.0000%	0.00	-29,323.62
Apr/2012	121,942.63	121,942.63	0.8500%	86.38	46,058.02	0.0000%	0.00	-29,323.62
May/2012	121,942.63	121,942.63	0.8500%	86.38	46,144.40	0.0000%	0.00	-29,323.62
Depr Group Total:				995.91	46,144.40		0.00	-29,323.62
<u>CPA 38742 Other Eq-Radio</u>								
Jun/2011	130,406.88	130,406.88	4.0300%	437.95	6,653.61	0.0000%	0.00	-207.13
Jul/2011	130,406.88	130,406.88	4.0300%	437.95	7,091.56	0.0000%	0.00	-207.13
Aug/2011	130,406.88	130,406.88	4.0300%	437.95	7,529.51	0.0000%	0.00	-207.13
Sep/2011	130,406.88	130,406.88	4.0300%	437.95	7,967.46	0.0000%	0.00	-207.13
Oct/2011	130,406.88	130,406.88	4.0300%	437.95	8,405.41	0.0000%	0.00	-207.13
Nov/2011	130,406.88	130,406.88	4.4600%	484.68	8,890.09	0.0000%	0.00	-207.13
Dec/2011	130,406.88	130,406.88	4.4600%	484.68	9,374.77	0.0000%	0.00	-207.13
Jan/2012	130,406.88	130,406.88	4.4600%	484.68	9,859.45	0.0000%	0.00	-207.13
Feb/2012	130,406.88	130,406.88	4.4600%	484.68	10,344.13	0.0000%	0.00	-207.13

Depreciation Summary History

GAS-RR-017
Attachment A
Page 24 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 38742 Other Eq-Radio</u>								
Mar/2012	130,406.88	130,406.88	4.4600%	484.68	10,828.81	0.0000%	0.00	-207.13
Apr/2012	130,406.88	130,406.88	4.4600%	484.68	11,313.49	0.0000%	0.00	-207.13
May/2012	130,406.88	130,406.88	4.4600%	484.68	11,798.17	0.0000%	0.00	-207.13
Depr Group Total:				5,582.51	11,798.17		0.00	-207.13
<u>CPA 38744 Other Eq-Other Comm</u>								
Jun/2011	593,400.05	593,400.05	4.0300%	1,992.84	138,903.47	0.0000%	0.00	-31.11
Jul/2011	593,400.05	620,234.76	4.0300%	2,082.96	140,986.43	0.0000%	0.00	-31.11
Aug/2011	647,069.46	647,069.46	4.0300%	2,173.07	143,159.50	0.0000%	0.00	-31.11
Sep/2011	647,069.46	647,069.46	4.0300%	2,173.07	145,332.57	0.0000%	0.00	-31.11
Oct/2011	647,069.46	647,069.46	4.0300%	2,173.07	147,505.64	0.0000%	0.00	-31.11
Nov/2011	647,069.46	647,069.46	4.4600%	2,404.94	149,910.58	0.0000%	0.00	-31.11
Dec/2011	647,069.46	647,069.46	4.4600%	2,404.94	152,315.52	0.0000%	0.00	-31.11
Jan/2012	647,069.46	637,810.27	4.4600%	2,370.53	136,167.66	0.0000%	0.00	-31.11
Feb/2012	628,551.07	628,551.07	4.4600%	2,336.11	138,503.77	0.0000%	0.00	-31.11
Mar/2012	628,551.07	628,551.07	4.4600%	2,336.11	140,839.88	0.0000%	0.00	-31.11
Apr/2012	628,551.07	646,575.00	4.4600%	2,403.10	143,242.98	0.0000%	0.00	-31.11
May/2012	664,598.93	664,598.93	4.4600%	2,470.09	145,713.07	0.0000%	0.00	-31.11
Depr Group Total:				27,320.83	145,713.07		0.00	-31.11
<u>CPA 38746 Other Eq-Cust Info Se</u>								
Jun/2011	259,436.01	259,436.01	4.0300%	0.00	274,573.24	0.0000%	113.78	-6,144.31
Jul/2011	259,436.01	259,436.01	4.0300%	0.00	274,573.24	0.0000%	113.78	-6,030.53
Aug/2011	259,436.01	259,436.01	4.0300%	0.00	274,573.24	0.0000%	113.78	-5,916.75
Sep/2011	259,436.01	259,436.01	4.0300%	0.00	274,573.24	0.0000%	113.78	-5,802.97
Oct/2011	259,436.01	259,436.01	4.0300%	0.00	274,573.24	0.0000%	113.78	-5,689.19
Nov/2011	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,575.41
Dec/2011	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,461.63
Jan/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,347.85
Feb/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,234.07

Depreciation Summary History

GAS-
Attach
Page 25 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 38746 Other Eq-Cust Info Se</u>								
Mar/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,120.29
Apr/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-5,006.51
May/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-4,892.73
Depr Group Total:				0.00	274,573.24		1,365.36	-4,892.73
Depr Summ2 Total:				22,313,847.48	302,200,055.02		3,691,355.45	-15,869,068.11
<u>General</u>								
<u>CPA 39010 Comm Structures-General</u>								
Jun/2011	49,821.42	49,821.42	0.8700%	36.12	44,726.24	0.0000%	0.00	0.00
Jul/2011	49,821.42	49,821.42	0.8700%	36.12	44,762.36	0.0000%	0.00	0.00
Aug/2011	49,821.42	49,821.42	0.8700%	36.12	44,798.48	0.0000%	0.00	0.00
Sep/2011	49,821.42	49,821.42	0.8700%	36.12	44,834.60	0.0000%	0.00	0.00
Oct/2011	49,821.42	49,821.42	0.8700%	36.12	44,870.72	0.0000%	0.00	0.00
Nov/2011	49,821.42	49,821.42	3.3400%	138.67	45,009.39	0.0000%	0.00	0.00
Dec/2011	49,821.42	49,821.42	3.3400%	138.67	45,148.06	0.0000%	0.00	0.00
Jan/2012	49,821.42	49,821.42	3.3400%	138.67	45,286.73	0.0000%	0.00	0.00
Feb/2012	49,821.42	49,821.42	3.3400%	138.67	45,425.40	0.0000%	0.00	0.00
Mar/2012	49,821.42	49,821.42	3.3400%	138.67	45,564.07	0.0000%	0.00	0.00
Apr/2012	49,821.42	49,821.42	3.3400%	138.67	45,702.74	0.0000%	0.00	0.00
May/2012	49,821.42	49,821.42	3.3400%	138.67	45,841.41	0.0000%	0.00	0.00
Depr Group Total:				1,151.29	45,841.41		0.00	0.00
<u>CPA 39411 CNG Equip - Stationary</u>								
Jun/2011	1,774,189.63	1,774,189.63	0.7200%	1,064.51	1,766,470.59	0.0000%	0.00	-407.01
Jul/2011	1,774,189.63	1,774,189.63	0.7200%	1,064.51	1,767,535.10	0.0000%	0.00	-407.01
Aug/2011	1,774,189.63	1,774,189.63	0.7200%	1,064.51	1,768,599.61	0.0000%	0.00	-407.01
Sep/2011	1,774,189.63	1,774,189.63	0.7200%	1,064.51	1,769,664.12	0.0000%	0.00	-407.01
Oct/2011	1,774,189.63	1,774,189.63	0.7200%	49.75	1,769,713.87	0.0000%	0.00	-407.01
Nov/2011	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01
Dec/2011	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01

Depreciation Summary History

GAS-RR-017
Attachment A
Page 26 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
General								
CPA 39411 CNG Equip - Stationary								
Jan/2012	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01
Feb/2012	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01
Mar/2012	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01
Apr/2012	1,774,189.63	1,774,189.63	0.2400%	0.00	1,769,713.87	0.0000%	0.00	-407.01
May/2012	1,774,189.63	1,774,189.63	0.2400%	354.84	1,770,068.71	0.0000%	0.00	-407.01
Depr Group Total:				4,662.63	1,770,068.71		0.00	-407.01
CPA 39412 CNG Equip - Portable								
Jun/2011	179,308.21	179,308.21	0.7200%	0.00	179,308.21	0.0000%	0.00	0.00
Jul/2011	179,308.21	179,308.21	0.7200%	0.00	179,308.21	0.0000%	0.00	0.00
Aug/2011	179,308.21	179,308.21	0.7200%	0.00	179,308.21	0.0000%	0.00	0.00
Sep/2011	179,308.21	179,308.21	0.7200%	0.00	179,308.21	0.0000%	0.00	0.00
Oct/2011	179,308.21	179,308.21	0.7200%	0.00	179,308.21	0.0000%	0.00	0.00
Nov/2011	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Dec/2011	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Jan/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Feb/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Mar/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Apr/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
May/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
Depr Group Total:				0.00	179,308.21		0.00	0.00
CPA 39431 H. P. Stoppling Equip								
Jun/2011	10,846.90	10,846.90	0.7200%	6.51	6,097.60	0.0000%	0.00	0.00
Jul/2011	10,846.90	10,846.90	0.7200%	6.51	6,104.11	0.0000%	0.00	0.00
Aug/2011	10,846.90	10,846.90	0.7200%	6.51	6,110.62	0.0000%	0.00	0.00
Sep/2011	10,846.90	10,846.90	0.7200%	6.51	6,117.13	0.0000%	0.00	0.00
Oct/2011	10,846.90	10,846.90	0.7200%	6.51	6,123.64	0.0000%	0.00	0.00
Nov/2011	10,846.90	10,846.90	0.2400%	2.17	6,125.81	0.0000%	0.00	0.00
Dec/2011	10,846.90	10,846.90	0.2400%	2.17	6,127.98	0.0000%	0.00	0.00

Depreciation Summary History

GAS-PA
Attachment A
Page 27 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
General								
CPA 39431 H. P. Stoppling Equip								
Jan/2012	10,846.90	10,846.90	0.2400%	2.17	6,130.15	0.0000%	0.00	0.00
Feb/2012	10,846.90	10,846.90	0.2400%	2.17	6,132.32	0.0000%	0.00	0.00
Mar/2012	10,846.90	10,846.90	0.2400%	2.17	6,134.49	0.0000%	0.00	0.00
Apr/2012	10,846.90	10,846.90	0.2400%	2.17	6,136.66	0.0000%	0.00	0.00
May/2012	10,846.90	10,846.90	0.2400%	2.17	6,138.83	0.0000%	0.00	0.00
Depr Group Total:				47.74	6,138.83		0.00	0.00
CPA 39600 Power Op Eq-Gen Tools								
Jun/2011	1,808,337.17	1,808,337.17	6.0200%	6,531.75	1,515,874.51	0.0000%	0.00	28,401.50
Jul/2011	1,808,337.17	1,808,337.17	6.0200%	6,531.75	1,522,406.26	0.0000%	0.00	28,401.50
Aug/2011	1,808,337.17	1,808,337.17	6.0200%	6,531.75	1,528,938.01	0.0000%	0.00	28,401.50
Sep/2011	1,808,337.17	1,808,337.17	6.0200%	6,531.75	1,535,469.76	0.0000%	0.00	28,401.50
Oct/2011	1,808,337.17	1,820,855.38	6.0200%	6,594.55	1,542,064.31	0.0000%	0.00	28,401.50
Nov/2011	1,833,373.58	1,833,373.58	4.8300%	4,839.26	1,546,903.57	0.0000%	0.00	28,401.50
Dec/2011	1,833,373.58	1,833,373.58	4.8300%	4,839.46	1,556,778.82	0.0000%	0.00	28,401.50
Jan/2012	1,833,373.58	1,802,786.71	4.8300%	4,594.01	1,538,895.26	0.0000%	0.00	28,401.50
Feb/2012	1,772,199.84	1,772,199.84	4.8300%	4,470.89	1,543,366.15	0.0000%	0.00	28,401.50
Mar/2012	1,772,199.84	1,772,199.84	4.8300%	4,470.89	1,547,837.04	0.0000%	0.00	28,401.50
Apr/2012	1,772,199.84	1,772,199.84	4.8300%	4,470.89	1,552,307.93	0.0000%	0.00	28,401.50
May/2012	1,772,199.84	1,772,199.84	4.8300%	4,470.89	1,556,778.82	0.0000%	0.00	28,401.50
Depr Group Total:				64,877.84	1,556,778.82		0.00	28,401.50
CPA 39750 Comm Equip-Telemetering								
Jun/2011	837,361.39	837,361.39	4.4400%	3,098.24	570,161.29	0.0000%	0.00	-1,188.17
Jul/2011	837,361.39	837,361.39	4.4400%	3,098.24	573,259.53	0.0000%	0.00	-1,188.17
Aug/2011	837,361.39	837,361.39	4.4400%	3,098.24	576,357.77	0.0000%	0.00	-1,188.17
Sep/2011	837,361.39	837,361.39	4.4400%	3,098.24	579,456.01	0.0000%	0.00	-1,188.17
Oct/2011	837,361.39	837,361.39	4.4400%	3,098.24	582,554.25	0.0000%	0.00	-1,188.17
Nov/2011	837,361.39	837,361.39	4.7600%	3,321.53	585,875.78	0.0000%	0.00	-1,188.17
Dec/2011	837,361.39	837,361.39	4.7600%	3,321.53	589,197.31	0.0000%	0.00	-1,188.17

Depreciation Summary History

GAS-RR-017
Attachment A
Page 28 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
<u>General</u>								
<u>CPA 39750 Comm Equip-Telemetry</u>								
Jan/2012	837,361.39	837,361.39	4.7600%	3,321.53	592,518.84	0.0000%	0.00	-1,188.17
Feb/2012	837,361.39	837,361.39	4.7600%	3,321.53	595,840.37	0.0000%	0.00	-1,188.17
Mar/2012	837,361.39	837,361.39	4.7600%	3,321.53	599,161.90	0.0000%	0.00	-1,188.17
Apr/2012	837,361.39	858,899.62	4.7600%	3,406.97	602,568.87	0.0000%	0.00	-1,188.17
May/2012	880,437.84	880,439.11	4.7600%	3,492.41	606,061.28	0.0000%	0.00	-1,188.17
Depr Group Total:				38,998.23	606,061.28		0.00	-1,188.17
Depr Summ2 Total:				109,737.73	4,164,197.26		0.00	26,806.32
Depr Summ1 Total:				22,462,226.30	310,481,593.05		3,689,774.33	-17,145,749.58
Amortizable Assets								
<u>Intangibles</u>								
<u>CPA 30300 Intangible Plant</u>								
Jun/2011	346,039.40	4,320.70	0.0000%	1,440.23	343,158.93	0.0000%	0.00	0.00
Jul/2011	346,039.40	2,880.47	0.0000%	1,440.24	344,599.17	0.0000%	0.00	0.00
Aug/2011	346,039.40	1,440.23	0.0000%	1,440.23	346,039.40	0.0000%	0.00	0.00
Sep/2011	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Oct/2011	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Nov/2011	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Dec/2011	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Jan/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Feb/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Mar/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Apr/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
May/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Depr Group Total:				4,320.70	346,039.40		0.00	0.00
Depr Summ2 Total:				4,320.70	346,039.40		0.00	0.00
<u>Software</u>								
<u>CPA 30310 DIS Software</u>								
Jun/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00

Depr - 1039

06/27/2012

Depreciation Summary History

GAS-P
Attachment A
Page 29 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>Software</u>								
<u>CPA 30310 DIS Software</u>								
Jul/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 30320 FARA Software</u>								
Jun/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 30330 Other Software</u>								
Jun/2011	5,706,539.64	2,453,182.89	0.0000%	71,343.97	3,323,260.24	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 30 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
<u>Amortizable Assets</u>								
<u>Software</u>								
<u>CPA 30330 Other Software</u>								
Jul/2011	5,707,014.39	2,388,216.67	0.0000%	71,430.26	3,394,690.50	0.0000%	0.00	0.00
Aug/2011	5,715,939.43	2,525,235.52	0.0000%	15,049.00	3,409,739.50	0.0000%	0.00	0.00
Sep/2011	6,065,649.30	3,922,811.52	0.0000%	88,008.88	3,497,748.38	0.0000%	0.00	0.00
Oct/2011	7,338,068.45	3,845,893.80	0.0000%	78,025.75	3,575,774.13	0.0000%	0.00	0.00
Nov/2011	7,349,215.90	3,824,994.86	0.0000%	84,938.58	3,660,712.71	0.0000%	0.00	0.00
Dec/2011	7,424,618.48	4,088,292.73	0.0000%	84,315.33	2,748,282.62	0.0000%	0.00	0.00
Jan/2012	7,075,276.79	4,406,629.85	0.0000%	90,077.20	2,838,359.82	0.0000%	0.00	0.00
Feb/2012	7,235,810.21	4,421,790.72	0.0000%	91,276.53	2,929,636.35	0.0000%	0.00	0.00
Mar/2012	7,284,543.98	4,642,092.62	0.0000%	96,229.77	3,025,866.12	0.0000%	0.00	0.00
Apr/2012	7,858,913.95	5,222,246.75	0.0000%	107,021.86	3,132,887.98	0.0000%	0.00	0.00
May/2012	8,637,311.78	5,621,631.72	0.0000%	114,943.54	3,247,831.52	0.0000%	0.00	0.00
Depr Group Total:				992,660.67	3,247,831.52		0.00	0.00
Depr Summ2 Total:				992,660.67	3,247,831.52		0.00	0.00
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L 171 Uniontown</u>								
Jun/2011	478,079.84	351,324.72	33.3333%	9,759.02	139,380.73	0.0000%	0.00	-2,866.59
Jul/2011	478,079.84	341,565.70	34.2857%	9,759.02	149,139.75	0.0000%	0.00	-2,866.59
Aug/2011	478,079.84	331,806.68	35.2941%	9,759.02	158,898.77	0.0000%	0.00	-2,866.59
Sep/2011	478,079.84	322,047.66	36.3636%	9,759.02	168,657.79	0.0000%	0.00	-2,866.59
Oct/2011	478,079.84	312,288.64	37.5000%	9,759.02	178,416.81	0.0000%	0.00	-2,866.59
Nov/2011	478,079.84	312,084.77	38.7097%	10,067.25	188,469.27	0.0000%	0.00	-2,866.95
Dec/2011	497,175.35	311,573.03	40.0000%	10,385.77	198,855.04	0.0000%	0.00	-2,866.95
Jan/2012	497,175.35	301,187.26	41.3793%	10,385.77	209,240.81	0.0000%	0.00	-2,866.95
Feb/2012	497,175.35	290,801.49	42.8571%	10,385.77	219,626.58	0.0000%	0.00	-2,866.95
Mar/2012	497,175.35	280,415.72	44.4444%	10,385.77	230,012.35	0.0000%	0.00	-2,866.95
Apr/2012	497,175.35	270,029.95	46.1538%	10,385.77	240,398.12	0.0000%	0.00	-2,866.95
May/2012	497,175.35	259,644.18	48.0000%	10,385.77	250,783.89	0.0000%	0.00	-2,866.95
Depr Group Total:				121,176.97	250,783.89		0.00	-2,866.95

Depreciation Summary History

GAS-P
Attachment A
Page 31 of 53

Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L 79 Bradford</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L1691 Charleroi</u>								
Jun/2011	93,550.79	68,159.27	36.3636%	2,065.43	28,373.56	0.0000%	0.00	-916.61
Jul/2011	93,550.79	66,093.84	37.5000%	2,065.43	30,438.99	0.0000%	0.00	-916.61
Aug/2011	93,550.79	64,028.41	38.7097%	2,065.43	32,504.42	0.0000%	0.00	-916.61
Sep/2011	93,550.79	61,962.98	40.0000%	2,065.43	34,569.85	0.0000%	0.00	-916.61
Oct/2011	93,550.79	59,897.55	41.3793%	2,065.43	36,635.28	0.0000%	0.00	-916.61
Nov/2011	93,550.79	57,832.12	42.8571%	2,065.43	38,700.71	0.0000%	0.00	-916.61
Dec/2011	93,550.79	55,766.69	44.4444%	2,065.43	40,766.14	0.0000%	0.00	-916.61
Jan/2012	93,550.79	53,701.26	46.1538%	2,065.43	42,831.57	0.0000%	0.00	-916.61
Feb/2012	93,550.79	51,635.83	48.0000%	2,065.43	44,897.00	0.0000%	0.00	-916.61
Mar/2012	93,550.79	49,570.40	50.0000%	2,065.43	46,962.43	0.0000%	0.00	-916.61
Apr/2012	93,550.79	47,504.97	52.1739%	2,065.43	49,027.86	0.0000%	0.00	-916.61
May/2012	93,550.79	45,439.54	54.5455%	2,065.43	51,093.29	0.0000%	0.00	-916.61
Depr Group Total:				24,785.16	51,093.29		0.00	-916.61

Depreciation Summary History

GAS-RR-017
Attachment A
Page 32 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L1701 Rochester</u>								
Jun/2011	232,451.59	154,380.25	41.3793%	5,323.46	85,943.77	0.0000%	0.00	-2,548.97
Jul/2011	232,451.59	162,607.68	42.8571%	5,807.42	91,751.19	0.0000%	0.00	-2,548.97
Aug/2011	259,553.36	170,351.14	44.4444%	6,309.30	98,060.49	0.0000%	0.00	-2,548.97
Sep/2011	259,553.36	164,166.84	46.1538%	6,314.11	104,374.60	0.0000%	0.00	-2,548.97
Oct/2011	259,803.36	157,977.73	48.0000%	6,319.11	110,693.71	0.0000%	0.00	-2,548.97
Nov/2011	259,803.36	152,459.24	50.0000%	6,352.47	117,044.94	0.0000%	0.00	-2,549.00
Dec/2011	261,403.36	146,907.42	52.1739%	6,387.28	123,432.22	0.0000%	0.00	-2,549.00
Jan/2012	261,403.36	140,520.14	54.5455%	6,387.28	129,819.50	0.0000%	0.00	-2,549.00
Feb/2012	261,403.36	134,132.86	57.1429%	6,387.28	136,206.78	0.0000%	0.00	-2,549.00
Mar/2012	261,403.36	127,745.58	60.0000%	6,387.28	142,594.06	0.0000%	0.00	-2,549.00
Apr/2012	261,403.36	121,358.30	63.1579%	6,387.28	148,981.34	0.0000%	0.00	-2,549.00
May/2012	261,403.36	114,971.02	66.6667%	6,387.28	155,368.62	0.0000%	0.00	-2,549.00
Depr Group Total:				74,749.55	155,368.62		0.00	-2,549.00
<u>CPA 37571 L2989 New Castle</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-P
Attachment A
Page 33 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L3250</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3376</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 34 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Amortizable Assets</u>								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L3477</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3495 York</u>								
Jun/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Jul/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Aug/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Sep/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Oct/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Nov/2011	30,286.62	0.00	1,200.0000%	0.00	30,286.62	1200.0000%	0.00	0.00
Dec/2011	30,286.62	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-R
Attachment
Page 35 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
Leaseholds - Distribution								
CPA 37571 L3531 Bethel Park								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	133.3333%	0.00	0.00	133.3333%	0.00	0.00
Dec/2011	0.00	0.00	150.0000%	0.00	0.00	150.0000%	0.00	0.00
Jan/2012	0.00	0.00	171.4286%	0.00	0.00	171.4286%	0.00	0.00
Feb/2012	0.00	0.00	200.0000%	0.00	0.00	200.0000%	0.00	0.00
Mar/2012	0.00	0.00	240.0000%	0.00	0.00	240.0000%	0.00	0.00
Apr/2012	0.00	0.00	300.0000%	0.00	0.00	300.0000%	0.00	0.00
May/2012	0.00	0.00	400.0000%	0.00	0.00	400.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
CPA 37571 L3611 Bursca MOD								
Nov/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	92.3077%	0.00	0.00	92.3077%	0.00	0.00
Jan/2012	0.00	0.00	100.0000%	0.00	0.00	100.0000%	0.00	0.00
Feb/2012	0.00	0.00	109.0909%	0.00	0.00	109.0909%	0.00	0.00
Mar/2012	0.00	0.00	120.0000%	0.00	0.00	120.0000%	0.00	0.00
Apr/2012	0.00	0.00	133.3333%	0.00	0.00	133.3333%	0.00	0.00
May/2012	0.00	4,571.12	150.0000%	571.39	935.32	150.0000%	-0.73	10.95
Depr Group Total:				571.39	935.32		-0.73	10.95
CPA 37571 L3632 Neville Island								
Jun/2011	0.00	0.00	50.0000%	0.00	0.00	50.0000%	0.00	0.00
Jul/2011	0.00	0.00	52.1739%	0.00	0.00	52.1739%	0.00	0.00
Aug/2011	0.00	0.00	54.5455%	0.00	0.00	54.5455%	0.00	0.00
Sep/2011	0.00	0.00	57.1429%	0.00	0.00	57.1429%	0.00	0.00
Oct/2011	0.00	0.00	60.0000%	0.00	0.00	60.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 36 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
Leaseholds - Distribution								
CPA 37571 L3632 Neville Island								
Nov/2011	0.00	0.00	63.1579%	0.00	0.00	63.1579%	0.00	0.00
Dec/2011	0.00	0.00	66.6667%	0.00	0.00	66.6667%	0.00	0.00
Jan/2012	0.00	0.00	70.5882%	0.00	0.00	70.5882%	0.00	0.00
Feb/2012	0.00	0.00	75.0000%	0.00	0.00	75.0000%	0.00	0.00
Mar/2012	0.00	0.00	80.0000%	0.00	0.00	80.0000%	0.00	0.00
Apr/2012	0.00	0.00	85.7143%	0.00	0.00	85.7143%	0.00	0.00
May/2012	0.00	33,755.35	92.3077%	2,596.57	1,904.97	92.3077%	0.85	-21.32
Depr Group Total:				2,596.57	1,904.97		0.85	-21.32
CPA 37571 L3675 Canonsburg								
Jun/2011	0.00	0.00	11.0092%	0.00	0.00	11.0092%	0.00	0.00
Jul/2011	0.00	0.00	11.1111%	0.00	0.00	11.1111%	0.00	0.00
Aug/2011	0.00	0.00	11.2150%	0.00	0.00	11.2150%	0.00	0.00
Sep/2011	0.00	0.00	11.3208%	0.00	0.00	11.3208%	0.00	0.00
Oct/2011	0.00	0.00	11.4286%	0.00	0.00	11.4286%	0.00	0.00
Nov/2011	0.00	0.00	11.5385%	0.00	0.00	11.5385%	0.00	0.00
Dec/2011	0.00	0.00	11.6505%	0.00	0.00	11.6505%	0.00	0.00
Jan/2012	0.00	0.00	11.7647%	0.00	0.00	11.7647%	0.00	0.00
Feb/2012	0.00	0.00	11.8812%	0.00	0.00	11.8812%	0.00	0.00
Mar/2012	0.00	0.00	12.0000%	0.00	0.00	12.0000%	0.00	0.00
Apr/2012	0.00	0.00	12.1212%	0.00	0.00	12.1212%	0.00	0.00
May/2012	0.00	38,227.85	12.2449%	390.08	-34.17	12.2449%	0.07	-13.53
Depr Group Total:				390.08	-34.17		0.07	-13.53
CPA 37571 Subs MAS								
Jun/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00

Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 Subs MAS</u>								
Nov/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 TCOB</u>								
Jun/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jul/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Aug/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Sep/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Oct/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Nov/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Dec/2011	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Jan/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Feb/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Mar/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Apr/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
May/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				224,269.72	460,051.92		0.19	-6,356.46
<u>Storage</u>								
<u>CPA 35212 Storage & Gas Rts Owned</u>								
Jun/2011	67,498.34	4,652.04	41.3793%	160.42	63,006.72	41.3793%	0.00	0.00
Jul/2011	67,498.34	4,491.62	42.8571%	160.42	63,167.14	42.8571%	0.00	0.00
Aug/2011	67,498.34	4,331.20	44.4444%	160.41	63,327.55	44.4444%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 38 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
Storage								
CPA 35212 Storage & Gas Rts Owned								
Sep/2011	67,498.34	4,170.79	46.1538%	160.41	63,487.96	46.1538%	0.00	0.00
Oct/2011	67,498.34	4,010.38	48.0000%	160.42	63,648.38	48.0000%	0.00	0.00
Nov/2011	67,498.34	3,849.96	50.0000%	160.42	63,808.80	50.0000%	0.00	0.00
Dec/2011	67,498.34	3,689.54	52.1739%	160.41	63,969.21	52.1739%	0.00	0.00
Jan/2012	67,498.34	3,529.13	54.5455%	160.42	64,129.63	54.5455%	0.00	0.00
Feb/2012	67,498.34	3,368.71	57.1429%	160.41	64,290.04	57.1429%	0.00	0.00
Mar/2012	67,498.34	3,208.30	60.0000%	160.42	64,450.46	60.0000%	0.00	0.00
Apr/2012	67,498.34	3,047.88	63.1579%	160.41	64,610.87	63.1579%	0.00	0.00
May/2012	67,498.34	2,887.47	66.6667%	160.42	64,771.29	66.6667%	0.00	0.00
Depr Group Total:				1,924.99	64,771.29		0.00	0.00
Depr Summ2 Total:				1,924.99	64,771.29		0.00	0.00
General								
CPA 38920 Land Rights								
Jun/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
May/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Depr Group Total:				0.00	38.50		0.00	0.00
CPA 39110 Office Furniture & Equip								
Jun/2011	2,984,648.94	2,984,648.94	5.0000%	12,436.04	2,299,797.78	0.0000%	0.00	-417.27

Depr - 1039

06/27/2012

Depreciation Summary History

GAS-P
Attach
Page 39 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39110 Office Furniture & Equip								
Jul/2011	2,984,648.94	2,987,806.91	5.0000%	12,449.20	2,312,246.98	0.0000%	0.00	-417.27
Aug/2011	2,990,964.88	2,990,964.88	5.0000%	12,462.35	2,324,709.33	0.0000%	0.00	-417.27
Sep/2011	2,990,964.88	2,991,482.78	5.0000%	12,464.51	2,337,173.84	0.0000%	0.00	-417.27
Oct/2011	2,992,000.67	2,992,000.67	5.0000%	12,466.67	2,349,640.51	0.0000%	0.00	-417.27
Nov/2011	2,992,000.67	2,992,000.67	5.0000%	12,466.67	2,362,107.18	0.0000%	0.00	-417.27
Dec/2011	2,992,000.67	2,959,704.32	5.0000%	12,332.10	2,308,214.65	0.0000%	0.00	-417.27
Jan/2012	2,927,407.97	2,927,407.97	5.0000%	12,197.53	2,320,412.18	0.0000%	0.00	-417.27
Feb/2012	2,927,407.97	2,927,456.93	5.0000%	12,197.74	2,332,609.92	0.0000%	0.00	-417.27
Mar/2012	2,927,505.89	2,927,505.89	5.0000%	12,197.94	2,344,807.86	0.0000%	0.00	-417.27
Apr/2012	2,927,505.89	2,928,231.99	5.0000%	12,200.97	2,357,008.83	0.0000%	0.00	-417.27
May/2012	2,928,958.08	2,928,958.08	5.0000%	12,203.99	2,369,212.82	0.0000%	0.00	-417.27
Depr Group Total:				148,075.71	2,369,212.82		0.00	-417.27
CPA 39111 Data Handling Equip								
Jun/2011	58,977.99	58,977.99	6.6667%	327.66	33,410.05	0.0000%	0.00	-0.01
Jul/2011	58,977.99	58,977.99	6.6667%	327.66	33,737.71	0.0000%	0.00	-0.01
Aug/2011	58,977.99	58,977.99	6.6667%	327.66	34,065.37	0.0000%	0.00	-0.01
Sep/2011	58,977.99	58,977.99	6.6667%	327.66	34,393.03	0.0000%	0.00	-0.01
Oct/2011	58,977.99	58,977.99	6.6667%	327.66	34,720.69	0.0000%	0.00	-0.01
Nov/2011	58,977.99	58,977.99	6.6667%	327.66	35,048.35	0.0000%	0.00	-0.01
Dec/2011	58,977.99	54,391.50	6.6667%	302.18	26,177.54	0.0000%	0.00	-0.01
Jan/2012	49,805.00	49,805.00	6.6667%	276.70	26,454.24	0.0000%	0.00	-0.01
Feb/2012	49,805.00	49,805.00	6.6667%	276.70	26,730.94	0.0000%	0.00	-0.01
Mar/2012	49,805.00	49,805.00	6.6667%	276.70	27,007.64	0.0000%	0.00	-0.01
Apr/2012	49,805.00	49,805.00	6.6667%	276.70	27,284.34	0.0000%	0.00	-0.01
May/2012	49,805.00	49,805.00	6.6667%	276.70	27,561.04	0.0000%	0.00	-0.01
Depr Group Total:				3,651.64	27,561.04		0.00	-0.01
CPA 39112 Information Systems								
Jun/2011	1,294,781.42	1,294,781.42	20.0000%	0.00	1,320,742.44	0.0000%	0.00	-2,745.74

Depreciation Summary History

GAS-RR-017
Attachment A
Page 40 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39112 Information Systems								
Jul/2011	1,294,781.42	969,814.90	20.0000%	0.00	670,809.39	0.0000%	0.00	-2,745.74
Aug/2011	644,848.37	644,848.37	20.0000%	0.00	670,809.39	0.0000%	0.00	-2,745.74
Sep/2011	644,848.37	1,545,997.89	20.0000%	25,766.63	696,576.02	0.0000%	0.00	-2,745.74
Oct/2011	2,447,147.41	2,440,997.23	20.0000%	40,683.29	737,259.31	0.0000%	0.00	-2,745.74
Nov/2011	2,434,847.04	2,434,847.04	20.0000%	40,580.78	777,840.09	0.0000%	0.00	-2,745.74
Dec/2011	2,434,847.04	2,429,261.00	20.0000%	40,487.68	803,245.69	0.0000%	0.00	-2,745.74
Jan/2012	2,423,674.96	2,423,674.96	20.0000%	40,394.58	843,640.27	0.0000%	0.00	-2,745.74
Feb/2012	2,423,674.96	2,423,674.96	20.0000%	40,394.58	884,034.85	0.0000%	0.00	-2,745.74
Mar/2012	2,423,674.96	2,423,674.96	20.0000%	40,394.58	924,429.43	0.0000%	0.00	-2,745.74
Apr/2012	2,423,674.96	2,425,668.36	20.0000%	40,427.81	964,857.24	0.0000%	0.00	-2,745.74
May/2012	2,427,661.76	2,400,383.67	20.0000%	40,006.39	915,740.15	0.0000%	0.00	-2,745.74
Depr Group Total:				349,136.32	915,740.15		0.00	-2,745.74
CPA 39120 OF&E, Air Cond Equip								
Jun/2011	4,240.21	4,240.21	6.6667%	23.56	3,968.79	0.0000%	0.00	0.00
Jul/2011	4,240.21	4,240.21	6.6667%	23.56	3,992.35	0.0000%	0.00	0.00
Aug/2011	4,240.21	4,240.21	6.6667%	23.56	4,015.91	0.0000%	0.00	0.00
Sep/2011	4,240.21	4,240.21	6.6667%	23.56	4,039.47	0.0000%	0.00	0.00
Oct/2011	4,240.21	4,240.21	6.6667%	23.56	4,063.03	0.0000%	0.00	0.00
Nov/2011	4,240.21	4,240.21	6.6667%	23.56	4,086.59	0.0000%	0.00	0.00
Dec/2011	4,240.21	4,240.21	6.6667%	23.56	4,110.15	0.0000%	0.00	0.00
Jan/2012	4,240.21	4,240.21	6.6667%	23.56	4,133.71	0.0000%	0.00	0.00
Feb/2012	4,240.21	4,240.21	6.6667%	23.56	4,157.27	0.0000%	0.00	0.00
Mar/2012	4,240.21	4,240.21	6.6667%	23.56	4,180.83	0.0000%	0.00	0.00
Apr/2012	4,240.21	4,240.21	6.6667%	23.56	4,204.39	0.0000%	0.00	0.00
May/2012	4,240.21	3,925.05	6.6667%	21.81	3,595.87	0.0000%	0.00	0.00
Depr Group Total:				280.97	3,595.87		0.00	0.00
CPA 39220 Trailers over 1,000								
Jun/2011	229,193.36	229,193.36	6.6667%	838.32	125,247.46	0.0000%	0.00	0.00

Depreciation Summary History

GAS-P
Attachment A
Page 41 of 53

Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39220 Trailers over 1,000								
Jul/2011	229,193.36	229,193.36	6.6667%	838.32	126,085.78	0.0000%	0.00	0.00
Aug/2011	229,193.36	229,193.36	6.6667%	838.32	126,924.10	0.0000%	0.00	0.00
Sep/2011	229,193.36	229,193.36	6.6667%	838.32	127,762.42	0.0000%	0.00	0.00
Oct/2011	229,193.36	229,193.36	6.6667%	838.32	128,600.74	0.0000%	0.00	0.00
Nov/2011	229,193.36	229,193.36	6.6667%	838.32	129,439.06	0.0000%	0.00	0.00
Dec/2011	229,193.36	229,193.36	6.6667%	838.32	137,478.80	0.0000%	0.00	0.00
Jan/2012	229,193.36	225,369.64	6.6667%	859.63	130,690.98	0.0000%	0.00	0.00
Feb/2012	221,545.91	221,545.91	6.6667%	838.59	131,529.57	0.0000%	0.00	0.00
Mar/2012	221,545.91	221,545.91	6.6667%	838.59	132,368.16	0.0000%	0.00	0.00
Apr/2012	221,545.91	221,545.91	6.6667%	838.59	133,206.75	0.0000%	0.00	0.00
May/2012	221,545.91	221,545.91	6.6667%	838.59	134,045.34	0.0000%	0.00	0.00
Depr Group Total:				10,082.23	134,045.34		0.00	0.00
CPA 39221 Trailers 1,000 & less								
Jun/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Jul/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Aug/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Sep/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Oct/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Nov/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Dec/2011	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Jan/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Feb/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Mar/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Apr/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
May/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Depr Group Total:				0.00	444.23		0.00	0.00
CPA 39300 Stores Equipment								
Jun/2011	18,456.56	18,456.56	5.0000%	76.90	15,183.79	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 42 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39300 Stores Equipment								
Jul/2011	18,456.56	18,456.56	5.0000%	76.90	15,260.69	0.0000%	0.00	0.00
Aug/2011	18,456.56	18,456.56	5.0000%	76.90	15,337.59	0.0000%	0.00	0.00
Sep/2011	18,456.56	18,456.56	5.0000%	76.90	15,414.49	0.0000%	0.00	0.00
Oct/2011	18,456.56	18,456.56	5.0000%	76.90	15,491.39	0.0000%	0.00	0.00
Nov/2011	18,456.56	18,456.56	5.0000%	76.90	15,568.29	0.0000%	0.00	0.00
Dec/2011	18,456.56	18,345.89	5.0000%	76.44	15,423.38	0.0000%	0.00	0.00
Jan/2012	18,235.21	18,235.21	5.0000%	75.98	15,499.36	0.0000%	0.00	0.00
Feb/2012	18,235.21	18,235.21	5.0000%	75.98	15,575.34	0.0000%	0.00	0.00
Mar/2012	18,235.21	18,235.21	5.0000%	75.98	15,651.32	0.0000%	0.00	0.00
Apr/2012	18,235.21	18,235.21	5.0000%	75.98	15,727.30	0.0000%	0.00	0.00
May/2012	18,235.21	17,675.79	5.0000%	73.65	14,682.10	0.0000%	0.00	0.00
Depr Group Total:				915.41	14,682.10		0.00	0.00
CPA 39410 Garage & Service Equip								
Jun/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Jul/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Aug/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Sep/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Oct/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Nov/2011	126,546.82	126,546.82	4.0000%	0.00	554,419.55	0.0000%	0.00	-365,361.38
Dec/2011	126,546.82	124,755.20	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Jan/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Feb/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Mar/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Apr/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
May/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Depr Group Total:				0.00	550,836.31		0.00	-365,361.38
CPA 39420 Shop Equipment								
Jun/2011	72,306.67	72,306.67	4.0000%	241.02	53,853.60	0.0000%	0.00	0.00

Depreciation Summary History

GAS-
Attach A
Page 43 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39420 Shop Equipment								
Jul/2011	72,306.67	72,306.67	4.0000%	241.02	54,094.62	0.0000%	0.00	0.00
Aug/2011	72,306.67	72,306.67	4.0000%	241.02	54,335.64	0.0000%	0.00	0.00
Sep/2011	72,306.67	72,306.67	4.0000%	241.02	54,576.66	0.0000%	0.00	0.00
Oct/2011	72,306.67	72,306.67	4.0000%	241.02	54,817.68	0.0000%	0.00	0.00
Nov/2011	72,306.67	72,306.67	4.0000%	241.02	55,058.70	0.0000%	0.00	0.00
Dec/2011	72,306.67	72,306.67	4.0000%	241.02	55,299.72	0.0000%	0.00	0.00
Jan/2012	72,306.67	72,306.67	4.0000%	241.02	55,540.74	0.0000%	0.00	0.00
Feb/2012	72,306.67	72,306.67	4.0000%	241.02	55,781.76	0.0000%	0.00	0.00
Mar/2012	72,306.67	72,306.67	4.0000%	241.02	56,022.78	0.0000%	0.00	0.00
Apr/2012	72,306.67	72,306.67	4.0000%	241.02	56,263.80	0.0000%	0.00	0.00
May/2012	72,306.67	72,306.67	4.0000%	241.02	56,504.82	0.0000%	0.00	0.00
Depr Group Total:				2,892.24	56,504.82		0.00	0.00
CPA 39430 Tools & Other Equipment								
Jun/2011	9,516,563.03	9,540,480.83	4.0000%	31,698.10	4,017,550.75	0.0000%	0.00	-6,212.18
Jul/2011	9,564,398.62	9,619,075.86	4.0000%	31,960.09	4,049,510.84	0.0000%	0.00	-6,212.18
Aug/2011	9,673,753.10	9,704,305.01	4.0000%	32,244.18	4,081,755.02	0.0000%	0.00	-6,212.18
Sep/2011	9,734,856.92	9,778,427.41	4.0000%	32,491.26	4,114,246.28	0.0000%	0.00	-6,212.18
Oct/2011	9,821,997.90	9,836,626.78	4.0000%	32,685.26	4,146,931.54	0.0000%	0.00	-6,212.18
Nov/2011	9,851,255.65	9,861,790.81	4.0000%	32,769.14	4,179,700.68	0.0000%	0.00	-6,212.18
Dec/2011	9,872,325.97	9,787,430.78	4.0000%	32,521.27	4,071,536.27	0.0000%	0.00	-6,212.18
Jan/2012	9,702,535.58	9,702,535.58	4.0000%	32,252.01	4,103,788.28	0.0000%	0.00	-6,212.18
Feb/2012	9,702,535.58	9,735,563.40	4.0000%	32,362.15	4,136,150.43	0.0000%	0.00	-6,212.18
Mar/2012	9,768,591.22	9,800,851.49	4.0000%	32,579.77	4,168,730.20	0.0000%	0.00	-6,212.18
Apr/2012	9,833,111.75	9,846,384.16	4.0000%	32,731.55	4,201,461.75	0.0000%	0.00	-6,212.18
May/2012	9,859,656.56	9,910,474.44	4.0000%	32,945.18	4,234,406.93	0.0000%	0.00	-6,212.18
Depr Group Total:				389,239.96	4,234,406.93		0.00	-6,212.18
CPA 39500 Laboratory Equipment								
Jun/2011	98,716.80	98,716.80	5.0000%	411.32	74,685.43	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 44 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39500 Laboratory Equipment								
Jul/2011	98,716.80	98,716.80	5.0000%	411.32	75,096.75	0.0000%	0.00	0.00
Aug/2011	98,716.80	98,716.80	5.0000%	411.32	75,508.07	0.0000%	0.00	0.00
Sep/2011	98,716.80	98,716.80	5.0000%	411.32	75,919.39	0.0000%	0.00	0.00
Oct/2011	98,716.80	98,716.80	5.0000%	411.32	76,330.71	0.0000%	0.00	0.00
Nov/2011	98,716.80	104,436.02	5.0000%	435.15	76,765.86	0.0000%	0.00	0.00
Dec/2011	110,155.24	109,489.21	5.0000%	456.21	75,890.01	0.0000%	0.00	0.00
Jan/2012	108,823.18	108,823.18	5.0000%	453.43	76,343.44	0.0000%	0.00	0.00
Feb/2012	108,823.18	108,823.18	5.0000%	453.43	76,796.87	0.0000%	0.00	0.00
Mar/2012	108,823.18	108,823.18	5.0000%	453.43	77,250.30	0.0000%	0.00	0.00
Apr/2012	108,823.18	108,823.18	5.0000%	453.43	77,703.73	0.0000%	0.00	0.00
May/2012	108,823.18	94,424.89	5.0000%	393.44	49,300.59	0.0000%	0.00	0.00
Depr Group Total:				5,155.12	49,300.59		0.00	0.00
CPA 39710 Comm Eq. Telephone								
Jun/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,209,953.28	0.0000%	0.00	-23,463.90
Jul/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,223,040.14	0.0000%	0.00	-23,463.90
Aug/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,236,127.00	0.0000%	0.00	-23,463.90
Sep/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,249,213.86	0.0000%	0.00	-23,463.90
Oct/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,262,300.72	0.0000%	0.00	-23,463.90
Nov/2011	1,570,423.48	1,570,423.48	10.0000%	13,086.86	1,275,387.58	0.0000%	0.00	-23,463.90
Dec/2011	1,570,423.48	1,448,957.08	10.0000%	12,074.64	1,044,529.41	0.0000%	0.00	-23,463.90
Jan/2012	1,327,490.67	1,327,490.67	10.0000%	11,062.42	1,055,591.83	0.0000%	0.00	-23,463.90
Feb/2012	1,327,490.67	1,327,490.67	10.0000%	11,062.42	1,066,654.25	0.0000%	0.00	-23,463.90
Mar/2012	1,327,490.67	1,327,490.67	10.0000%	11,062.42	1,077,716.67	0.0000%	0.00	-23,463.90
Apr/2012	1,327,490.67	1,327,490.67	10.0000%	11,062.42	1,088,779.09	0.0000%	0.00	-23,463.90
May/2012	1,327,490.67	1,222,271.06	10.0000%	10,185.59	888,525.46	0.0000%	0.00	-23,463.90
Depr Group Total:				145,031.07	888,525.46		0.00	-23,463.90
CPA 39720 Comm Eq. Radio								
Jun/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,655,493.75	0.0000%	0.00	-267.74

Depreciation Summary History

GAS-
Attach
Page 45 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39720 Comm Eq, Radio								
Jul/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,668,585.60	0.0000%	0.00	-267.74
Aug/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,681,677.45	0.0000%	0.00	-267.74
Sep/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,694,769.30	0.0000%	0.00	-267.74
Oct/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,707,861.15	0.0000%	0.00	-267.74
Nov/2011	2,356,521.70	2,356,521.70	6.6667%	13,091.85	1,720,953.00	0.0000%	0.00	-267.74
Dec/2011	2,356,521.70	2,348,205.21	6.6667%	13,045.65	1,717,365.67	0.0000%	0.00	-267.74
Jan/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,730,365.12	0.0000%	0.00	-267.74
Feb/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,743,364.57	0.0000%	0.00	-267.74
Mar/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,756,364.02	0.0000%	0.00	-267.74
Apr/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,769,363.47	0.0000%	0.00	-267.74
May/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,782,362.92	0.0000%	0.00	-267.74
Depr Group Total:				156,594.00	1,782,362.92		0.00	-267.74
CPA 39740 Comm Eq, Other								
Jun/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Jul/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Aug/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Sep/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Oct/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Nov/2011	165,846.81	165,846.81	6.6667%	0.00	217,865.20	0.0000%	0.00	0.00
Dec/2011	165,846.81	88,944.36	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Jan/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Feb/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Mar/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Apr/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
May/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Depr Group Total:				0.00	64,060.29		0.00	0.00
CPA 39800 Misc Equipment								
Jun/2011	395,132.57	395,132.57	6.6667%	2,195.19	256,024.93	0.0000%	217.46	-6,116.60

Depreciation Summary History

GAS-RR-017
Attachment A
Page 46 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39800 Misc Equipment								
Jul/2011	395,132.57	381,581.69	6.6667%	2,119.91	258,144.84	0.0000%	217.46	-5,899.14
Aug/2011	368,030.80	370,229.60	6.6667%	2,056.84	260,201.68	0.0000%	217.46	-5,681.68
Sep/2011	372,428.40	372,428.40	6.6667%	2,069.06	262,270.74	0.0000%	217.46	-5,464.22
Oct/2011	372,428.40	372,428.40	6.6667%	2,069.06	264,339.80	0.0000%	217.46	-5,246.76
Nov/2011	372,428.40	372,428.40	6.6667%	2,069.06	266,408.86	0.0000%	217.46	-5,029.30
Dec/2011	372,428.40	369,283.83	6.6667%	2,051.59	260,446.31	0.0000%	217.46	-4,811.84
Jan/2012	366,139.26	366,139.26	6.6667%	2,034.12	262,480.43	0.0000%	217.46	-4,594.38
Feb/2012	366,139.26	366,714.26	6.6667%	2,037.31	264,517.74	0.0000%	217.46	-4,376.92
Mar/2012	367,289.26	367,289.26	6.6667%	2,040.51	266,558.25	0.0000%	217.46	-4,159.46
Apr/2012	367,289.26	369,563.76	6.6667%	2,053.14	268,611.39	0.0000%	217.46	-3,942.00
May/2012	371,838.26	371,838.26	6.6667%	2,065.78	270,677.17	0.0000%	217.46	-3,724.54
Depr Group Total:				24,861.57	270,677.17		2,609.52	-3,724.54
Depr Summ2 Total:				1,235,916.24	11,361,994.54		2,609.52	-402,192.76
Other								
CPA 11710 Gas Stored Underground								
Jun/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Jul/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Aug/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Sep/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Oct/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Nov/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Dec/2011	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Jan/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Feb/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Mar/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Apr/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00

Depreciation Summary History

GAS-PA
Attachment A
Page 47 of 53

Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Amortizable Assets								
<u>Other</u>								
<u>CPA 11710 Gas Stored Underground</u>								
May/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Depr Group Total:				0.00	163,466.81		0.00	0.00
Depr Summ2 Total:				0.00	163,466.81		0.00	0.00
Depr Summ1 Total:				2,459,092.32	15,644,155.48		2,609.71	-408,549.22
ARO								
<u>Distribution</u>								
<u>CPA 37572 Structures Asbestos ARO</u>								
Dec/2011	5,831.91	1,834.46	0.0000%	0.00	3,997.45	0.0000%	0.00	0.00
Jan/2012	5,831.91	1,834.46	0.0000%	8.82	4,006.27	0.0000%	0.00	0.00
Feb/2012	5,831.91	1,825.64	0.0000%	8.82	4,015.09	0.0000%	0.00	0.00
Mar/2012	5,831.91	1,816.82	0.0000%	8.82	4,023.91	0.0000%	0.00	0.00
Apr/2012	5,831.91	1,808.00	0.0000%	8.82	4,032.73	0.0000%	0.00	0.00
May/2012	5,831.91	1,799.18	0.0000%	8.82	4,041.55	0.0000%	0.00	0.00
Depr Group Total:				44.10	4,041.55		0.00	0.00
<u>CPA 37603 Mains PCB ARO</u>								
Dec/2011	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
Jan/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
Feb/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
Mar/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
Apr/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
May/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
Depr Group Total:				0.00	36,713.10		0.00	0.00
Depr Summ2 Total:				44.10	40,754.65		0.00	0.00
Depr Summ1 Total:				44.10	40,754.65		0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 48 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Future Use</u>								
<u>Other</u>								
<u>CPA 105.000 Future Use</u>								
Jun/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				0.00	0.00		0.00	0.00
Depr Summ1 Total:				0.00	0.00		0.00	0.00
<u>Non-Depreciable</u>								
<u>Intangibles</u>								
<u>CPA 30100 Organization Costs</u>								
Jun/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00

Depr - 1039

06/27/2012

Depreciation Summary History

GAS-P
Attach
Page 49 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Non-Depreciable</u>								
<u>Intangibles</u>								
<u>CPA 30100 Organization Costs</u>								
Apr/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 30210 Franchise & Consent, Per</u>								
Jun/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				0.00	0.00		0.00	0.00
<u>Storage</u>								
<u>CPA 35010 Land</u>								
Jun/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment A
Page 50 of 53Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Non-Depreciable								
<u>Storage</u>								
<u>CPA 35010 Land</u>								
Feb/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				0.00	0.00		0.00	0.00
<u>Distribution</u>								
<u>CPA 37410 Land, CG & ML Ind M&R</u>								
Jun/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37420 Land, Other Dist</u>								
Jun/2011	482,740.40	482,740.40	0.0000%	0.00	17.61	0.0000%	0.00	-843.65
Jul/2011	482,740.40	482,740.40	0.0000%	0.00	17.61	0.0000%	0.00	-843.65
Aug/2011	482,740.40	482,740.40	0.0000%	0.00	17.61	0.0000%	0.00	-1,198.41
Sep/2011	482,740.40	482,739.28	0.0000%	0.00	15.36	0.0000%	0.00	-1,598.41
Oct/2011	482,738.15	482,739.28	0.0000%	0.00	17.61	0.0000%	0.00	-1,598.41
Nov/2011	482,740.40	481,852.15	0.0000%	0.00	25.15	0.0000%	0.00	-1,598.41

Depreciation Summary History

GAS-
Attach
Page 51 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Non-Depreciable								
<u>Distribution</u>								
<u>CPA 37420 Land, Other Dist</u>								
Dec/2011	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-3,260.49
Jan/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-3,260.49
Feb/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-10,732.95
Mar/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-10,732.95
Apr/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-10,732.95
May/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-32,696.11
Depr Group Total:				0.00	25.15		0.00	-32,696.11
Depr Summ2 Total:				0.00	25.15		0.00	-32,696.11
<u>Other</u>								
<u>CPA None</u>								
Jun/2011	107,398.27	107,398.27	0.0000%	0.00	368.61	0.0000%	0.00	9.11
Jul/2011	107,398.27	107,398.27	0.0000%	0.00	368.61	0.0000%	0.00	9.11
Aug/2011	107,398.27	107,398.27	0.0000%	0.00	368.61	0.0000%	0.00	9.11
Sep/2011	107,398.27	107,398.27	0.0000%	0.00	368.61	0.0000%	0.00	9.11
Oct/2011	107,398.27	140,807.82	0.0000%	0.00	368.61	0.0000%	0.00	9.11
Nov/2011	174,217.36	177,025.77	0.0000%	0.00	526.18	0.0000%	0.00	16.87
Dec/2011	179,834.18	179,831.99	0.0000%	0.00	526.18	0.0000%	0.00	16.87
Jan/2012	179,829.80	179,830.06	0.0000%	0.00	526.18	0.0000%	0.00	16.87
Feb/2012	179,830.31	179,830.31	0.0000%	0.00	526.18	0.0000%	0.00	16.87
Mar/2012	179,830.31	179,830.31	0.0000%	0.00	526.18	0.0000%	0.00	16.87
Apr/2012	179,830.31	179,830.31	0.0000%	0.00	526.18	0.0000%	0.00	16.87
May/2012	179,830.31	103,651.96	0.0000%	0.00	1,278.10	0.0000%	0.00	40.96
Depr Group Total:				0.00	1,278.10		0.00	40.96
Depr Summ2 Total:				0.00	1,278.10		0.00	40.96
Depr Summ1 Total:				0.00	1,303.25		0.00	-32,655.15

Depreciation Summary History

GAS-RR-017
Attachment A
Page 52 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Non-Utility</u>								
<u>Other</u>								
<u>CPA 121.000 Non-Utility</u>								
Jun/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jul/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Aug/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Sep/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Oct/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Nov/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Dec/2011	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Jan/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Feb/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Mar/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Apr/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
May/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				0.00	0.00		0.00	0.00
Depr Summ1 Total:				0.00	0.00		0.00	0.00
<u>Production</u>								
<u>Other</u>								
<u>CPA 36210 Environmental Remediation</u>								
Jun/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-657,149.89
Jul/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-606,380.15
Aug/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-555,610.41
Sep/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-504,840.67
Oct/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-454,070.93
Nov/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-403,301.19
Dec/2011	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-352,531.45
Jan/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-301,761.71
Feb/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-250,991.97
Mar/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-200,222.23

Depreciation Summary History

GAS-
Attach
Page 53 of 53Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2011

End Month: May/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
<u>Production</u>								
<u>Other</u>								
<u>CPA 36210 Environmental Remediation</u>								
Apr/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-149,452.49
May/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-98,682.75
Depr Group Total:				0.00	-2,084,416.19		609,236.88	-98,682.75
Depr Summ2 Total:				0.00	-2,084,416.19		609,236.88	-98,682.75
Depr Summ1 Total:				0.00	-2,084,416.19		609,236.88	-98,682.75
Company/Set of Books Total:				24,921,362.72	324,083,390.24		4,301,620.92	-17,685,636.70

Depreciation Summary History

GASB
Attachment B
Page 1 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Production</u>								
<u>CPA 30500 Structures & Improvements</u>								
Jun/2012	0.00	0.00	0.0000%	0.00	24,307.29	0.0000%	-97.52	-26,062.65
Depr Group Total:				0.00	24,307.29		-97.52	-26,062.65
Depr Summ2 Total:				0.00	24,307.29		-97.52	-26,062.65
<u>Storage</u>								
<u>CPA 35020 Rights-of-Way Storage</u>								
Jun/2012	1,932.08	1,932.08	0.0000%	0.00	1,931.40	0.0000%	0.00	0.00
Depr Group Total:				0.00	1,931.40		0.00	0.00
<u>CPA 35120 Compressor Structures</u>								
Jun/2012	1,476,259.92	1,481,904.81	2.6300%	3,247.84	598,034.43	0.0000%	0.00	0.00
Depr Group Total:				3,247.84	598,034.43		0.00	0.00
<u>CPA 35201 Well Construction</u>								
Jun/2012	799,133.73	799,133.73	0.0000%	0.00	799,118.42	0.0000%	0.00	0.00
Depr Group Total:				0.00	799,118.42		0.00	0.00
<u>CPA 35202 Well Equipment</u>								
Jun/2012	168,679.67	168,679.67	0.0000%	0.00	168,679.67	0.0000%	0.00	0.00
Depr Group Total:				0.00	168,679.67		0.00	0.00
<u>CPA 35210 Storage Lhds & Rights</u>								
Jun/2012	139,442.44	139,442.44	0.1200%	0.00	139,442.44	0.0000%	0.00	-8.50
Depr Group Total:				0.00	139,442.44		0.00	-8.50
<u>CPA 35300 Lines</u>								
Jun/2012	405,287.78	405,287.78	0.0000%	0.00	405,287.78	0.0000%	0.00	0.00
Depr Group Total:				0.00	405,287.78		0.00	0.00
<u>CPA 35400 Compressor Equipment</u>								
Jun/2012	584,072.58	584,072.58	0.0200%	0.00	585,239.25	0.0000%	0.00	-1,394.16
Depr Group Total:				0.00	585,239.25		0.00	-1,394.16
<u>CPA 35500 Meas & Reg Equipment</u>								
Jun/2012	123,010.01	123,010.01	0.1000%	0.00	123,010.01	0.0000%	0.00	0.00
Depr Group Total:				0.00	123,010.01		0.00	0.00

Depr - 1039

07/10/2012

Depreciation Summary History

GAS-RR-017
Attachment B
Page 2 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Storage</u>								
<u>CPA 36200 Gas Holders</u>								
Jun/2012	0.00	0.00	0.0000%	0.00	1,275,537.92	0.0000%	-34.24	-1,276,154.24
Depr Group Total:				0.00	1,275,537.92		-34.24	-1,276,154.24
Depr Summ2 Total:				3,247.84	4,096,281.32		-34.24	-1,277,556.90
<u>Distribution</u>								
<u>CPA 37430 Land Rts CG & ML Ind M&R</u>								
Jun/2012	95,360.94	95,360.94	1.7000%	135.09	31,276.55	0.0000%	0.00	0.00
Depr Group Total:				135.09	31,276.55		0.00	0.00
<u>CPA 37440 Land Rights, Other Dist</u>								
Jun/2012	1,762,721.25	1,772,909.06	1.7000%	2,511.62	556,274.31	0.0000%	37.05	-1,713.57
Depr Group Total:				2,511.62	556,274.31		37.05	-1,713.57
<u>CPA 37441 Land Rts, Local Gas Purch</u>								
Jun/2012	12.94	12.94	1.7000%	0.02	7.78	0.0000%	0.00	0.00
Depr Group Total:				0.02	7.78		0.00	0.00
<u>CPA 37450 Rights of Way</u>								
Jun/2012	3,233,038.76	3,233,038.76	1.3300%	3,583.28	1,408,761.40	0.0000%	15.73	-670.90
Depr Group Total:				3,583.28	1,408,761.40		15.73	-670.90
<u>CPA 37520 CG M&R Structures</u>								
Jun/2012	7,026.41	7,026.41	1.9400%	11.36	3,133.56	0.0000%	0.00	0.00
Depr Group Total:				11.36	3,133.56		0.00	0.00
<u>CPA 37531 M&R Str-Local Gas Purc</u>								
Jun/2012	4,012.39	4,012.39	1.9400%	6.49	3,867.53	0.0000%	0.00	0.00
Depr Group Total:				6.49	3,867.53		0.00	0.00
<u>CPA 37540 Regulating Structures</u>								
Jun/2012	2,705,118.69	2,709,886.57	1.9400%	4,380.98	813,940.71	0.0000%	2,135.45	-109,077.65
Depr Group Total:				4,380.98	813,940.71		2,135.45	-109,077.65
<u>CPA 37560 Dist Ind M&R Structures</u>								
Jun/2012	87,692.24	87,692.24	1.1800%	86.23	72,302.17	0.0000%	0.00	-6,060.62
Depr Group Total:				86.23	72,302.17		0.00	-6,060.62

Depreciation Summary History

GAS-P
Attach
Page 3 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 37570 Other Structures</u>								
Jun/2012	3,426,247.26	3,426,247.26	2.7400%	-13,679.41	1,921,864.76	0.0000%	969.20	27,304.07
Depr Group Total:				-13,679.41	1,921,864.76		969.20	27,304.07
<u>CPA 37580 Comm Structures-Dist</u>								
Jun/2012	16,515.16	16,515.16	2.2900%	31.52	4,974.70	0.0000%	0.00	0.00
Depr Group Total:				31.52	4,974.70		0.00	0.00
<u>CPA 37600 Mains</u>								
Jun/2012	600,835,297.92	605,082,409.14	1.7700%	892,490.74	95,412,004.56	0.0000%	58,594.79	-1,739,533.92
Depr Group Total:				892,490.74	95,412,004.56		58,594.79	-1,739,533.92
<u>CPA 37608 Mains affl w CSL Replace</u>								
Jun/2012	23,059,829.81	23,059,829.81	1.7700%	34,013.25	534,491.99	0.0000%	1.14	-153.92
Depr Group Total:				34,013.25	534,491.99		1.14	-153.92
<u>CPA 37620 Mains - Coated/Wrapped</u>								
Jun/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37630 Mains - Bare Steel</u>								
Jun/2012	75,302,325.47	75,280,337.43	2.1600%	135,504.61	63,095,014.33	0.0000%	41,519.18	-3,603,393.50
Depr Group Total:				135,504.61	63,095,014.33		41,519.18	-3,603,393.50
<u>CPA 37640 Mains - Plastic</u>								
Jun/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37670 Mains - Other Valves</u>								
Jun/2012	0.00	0.00	1.7500%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37680 Mains - Cast Iron</u>								
Jun/2012	739,405.19	738,888.92	1.9100%	0.00	769,480.28	0.0000%	251.43	-88,655.48
Depr Group Total:				0.00	769,480.28		251.43	-88,655.48

Depreciation Summary History

GAS-RR-017
Attachment B
Page 4 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
<u>Depreciable Assets</u>								
<u>Distribution</u>								
<u>CPA 37810 M&R Equip-General</u>								
Jun/2012	58,867.45	58,867.45	2.6100%	128.04	53,454.69	0.0000%	10.51	-1,034.10
			Depr Group Total:	128.04	53,454.69		10.51	-1,034.10
<u>CPA 37820 M&R Equip-General-Reg</u>								
Jun/2012	16,293,282.96	16,288,489.92	2.6100%	35,427.47	5,325,242.75	0.0000%	4,278.11	-220,283.01
			Depr Group Total:	35,427.47	5,325,242.75		4,278.11	-220,283.01
<u>CPA 37830 M&R Equip-Local Gas Purc</u>								
Jun/2012	486,506.31	486,506.31	2.6100%	1,058.15	371,025.04	0.0000%	141.23	-7,863.92
			Depr Group Total:	1,058.15	371,025.04		141.23	-7,863.92
<u>CPA 37910 M&R Equip-CG Check St</u>								
Jun/2012	147,820.11	147,820.11	3.6100%	444.69	81,126.36	0.0000%	0.00	-2,609.50
			Depr Group Total:	444.69	81,126.36		0.00	-2,609.50
<u>CPA 37911 M&R Equip-Exchange GA</u>								
Jun/2012	5,973.84	5,973.84	3.6100%	17.97	4,247.69	0.0000%	0.00	0.00
			Depr Group Total:	17.97	4,247.69		0.00	0.00
<u>CPA 38000 Services</u>								
Jun/2012	294,964,312.22	296,167,064.30	2.6600%	656,503.66	99,780,495.10	0.0000%	232,634.89	-10,221,089.73
			Depr Group Total:	656,503.66	99,780,495.10		232,634.89	-10,221,089.73
<u>CPA 38020 Services - Coated/Wrapped</u>								
Jun/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
			Depr Group Total:	0.00	0.00		0.00	0.00
<u>CPA 38030 Services - Bare Steel</u>								
Jun/2012	0.00	0.00	1.1300%	0.00	0.00	0.0000%	0.00	0.00
			Depr Group Total:	0.00	0.00		0.00	0.00
<u>CPA 38040 Services - Plastic</u>								
Jun/2012	0.00	0.00	2.6500%	0.00	0.00	0.0000%	0.00	0.00
			Depr Group Total:	0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-
Attach
Page 5 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Depreciable Assets								
<u>Distribution</u>								
<u>CPA 38100 Meters</u>								
Jun/2012	31,834,475.37	31,831,477.32	2.2200%	55,897.81	13,501,650.01	0.0000%	-583.91	80,587.28
			Depr Group Total:	55,897.81	13,501,650.01		-583.91	80,587.28
<u>CPA 38110 Auto Meter Reading Dev</u>								
Jun/2012	18,827,702.99	18,834,178.60	7.3800%	115,830.20	999,323.41	0.0000%	0.00	0.00
			Depr Group Total:	115,830.20	999,323.41		0.00	0.00
<u>CPA 38200 Meter Installations</u>								
Jun/2012	31,161,616.30	31,260,080.72	1.9600%	51,058.13	9,480,124.45	0.0000%	0.57	-12,515.64
			Depr Group Total:	51,058.13	9,480,124.45		0.57	-12,515.64
<u>CPA 38300 House Regulators</u>								
Jun/2012	8,861,162.82	8,911,177.84	2.9200%	21,683.87	2,521,652.88	0.0000%	11.59	-421.58
			Depr Group Total:	21,683.87	2,521,652.88		11.59	-421.58
<u>CPA 38400 House Reg Installations</u>								
Jun/2012	3,864,772.07	3,864,772.07	2.4000%	7,729.54	2,642,026.49	0.0000%	32.12	-3,427.50
			Depr Group Total:	7,729.54	2,642,026.49		32.12	-3,427.50
<u>CPA 38500 Ind M&R Equipment</u>								
Jun/2012	4,703,612.80	4,713,935.31	3.8400%	15,084.59	1,663,915.44	0.0000%	1,785.94	-157,413.88
			Depr Group Total:	15,084.59	1,663,915.44		1,785.94	-157,413.88
<u>CPA 38510 Ind M&R Eq-Other Lg V</u>								
Jun/2012	1,356,627.55	1,354,382.55	3.8400%	4,334.02	1,256,632.59	0.0000%	1,178.36	-43,554.20
			Depr Group Total:	4,334.02	1,256,632.59		1,178.36	-43,554.20
<u>CPA 38710 Other Equipment</u>								
Jun/2012	16,603.33	16,603.33	0.8500%	11.76	19,143.15	0.0000%	0.00	0.00
			Depr Group Total:	11.76	19,143.15		0.00	0.00
<u>CPA 38720 Other Eq-Odorization</u>								
Jun/2012	121,942.63	121,942.63	0.8500%	86.38	46,230.78	0.0000%	0.00	-29,323.62
			Depr Group Total:	86.38	46,230.78		0.00	-29,323.62

Depreciation Summary History

GAS-RR-017
Attachment B
Page 6 of 14Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base		COR
						COR Rate	COR Depr Exp	End Reserve
Depreciable Assets								
Distribution								
CPA 38742 Other Eq-Radio								
Jun/2012	130,406.88	130,406.88	4.4600%	484.68	12,282.85	0.0000%	0.00	-207.13
				Depr Group Total:	484.68		0.00	-207.13
CPA 38744 Other Eq-Other Comm								
Jun/2012	664,598.93	664,600.10	4.4600%	2,470.10	148,183.17	0.0000%	0.00	-31.11
				Depr Group Total:	2,470.10		0.00	-31.11
CPA 38746 Other Eq-Cust Info Se								
Jun/2012	259,436.01	259,436.01	4.4600%	0.00	274,573.24	0.0000%	113.78	-4,778.95
				Depr Group Total:	0.00		113.78	-4,778.95
				Depr Summ2 Total:	2,027,326.84		343,127.16	-16,145,922.08
General								
CPA 39010 Comm Structures-General								
Jun/2012	49,821.42	49,821.42	3.3400%	138.67	45,980.08	0.0000%	0.00	0.00
				Depr Group Total:	138.67		0.00	0.00
CPA 39411 CNG Equip - Stationary								
Jun/2012	1,774,189.63	1,774,189.63	0.2400%	354.84	1,770,423.55	0.0000%	0.00	-407.01
				Depr Group Total:	354.84		0.00	-407.01
CPA 39412 CNG Equip - Portable								
Jun/2012	179,308.21	179,308.21	0.2400%	0.00	179,308.21	0.0000%	0.00	0.00
				Depr Group Total:	0.00		0.00	0.00
CPA 39431 H. P. Stoppling Equip								
Jun/2012	10,846.90	10,846.90	0.2400%	2.17	6,141.00	0.0000%	0.00	0.00
				Depr Group Total:	2.17		0.00	0.00
CPA 39600 Power Op Eq-Gen Tools								
Jun/2012	1,772,199.84	1,772,199.84	4.8300%	4,470.89	1,561,249.71	0.0000%	0.00	28,401.50
				Depr Group Total:	4,470.89		0.00	28,401.50

Depreciation Summary History

GAS-P
Attach
Page 7 of 14Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Depreciable Assets								
General								
CPA 39750 Comm Equip-Telemetry								
Jun/2012	880,440.38	880,440.38	4.7600%	3,492.41	609,553.69	0.0000%	0.00	-1,188.17
Depr Group Total:				3,492.41	609,553.69		0.00	-1,188.17
Depr Summ2 Total:				8,458.98	4,172,656.24		0.00	26,806.32
Depr Summ1 Total:				2,039,033.66	311,101,969.57		342,995.40	-17,422,735.31
Amortizable Assets								
Intangibles								
CPA 30300 Intangible Plant								
Jun/2012	346,039.40	0.00	0.0000%	0.00	346,039.40	0.0000%	0.00	0.00
Depr Group Total:				0.00	346,039.40		0.00	0.00
Depr Summ2 Total:				0.00	346,039.40		0.00	0.00
Software								
CPA 30310 DIS Software								
Jun/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
CPA 30320 FARA Software								
Jun/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
CPA 30330 Other Software								
Jun/2012	8,813,520.61	5,652,909.50	0.0000%	114,461.69	3,362,293.21	0.0000%	0.00	0.00
Depr Group Total:				114,461.69	3,362,293.21		0.00	0.00
Depr Summ2 Total:				114,461.69	3,362,293.21		0.00	0.00
Leaseholds - Distribution								
CPA 37571 L 171 Uniontown								
Jun/2012	497,175.35	249,258.41	50.0000%	10,385.77	261,169.66	0.0000%	0.00	-2,866.95
Depr Group Total:				10,385.77	261,169.66		0.00	-2,866.95

Depreciation Summary History

GAS-RR-017
Attachment B
Page 8 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L 79 Bradford</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L1691 Charleroi</u>								
Jun/2012	93,550.79	43,374.11	57.1429%	2,065.43	53,158.72	0.0000%	0.00	-916.61
Depr Group Total:				2,065.43	53,158.72		0.00	-916.61
<u>CPA 37571 L1701 Rochester</u>								
Jun/2012	261,403.36	108,583.74	70.5882%	6,387.28	161,755.90	0.0000%	0.00	-2,549.00
Depr Group Total:				6,387.28	161,755.90		0.00	-2,549.00
<u>CPA 37571 L2989 New Castle</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3250</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3376</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3477</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3495 York</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 L3531 Bethel Park</u>								
Jun/2012	0.00	0.00	600.0000%	0.00	0.00	600.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-P
Attachment
Page 9 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>Leaseholds - Distribution</u>								
<u>CPA 37571 L3611 Bursca MOD</u>								
Jun/2012	9,506.17	8,570.85	171.4286%	1,224.41	2,159.73	171.4286%	-1.56	9.39
Depr Group Total:				1,224.41	2,159.73		-1.56	9.39
<u>CPA 37571 L3632 Neville Island</u>								
Jun/2012	66,819.09	64,914.12	100.0000%	5,409.51	7,314.48	100.0000%	1.78	-19.54
Depr Group Total:				5,409.51	7,314.48		1.78	-19.54
<u>CPA 37571 L3675 Canonsburg</u>								
Jun/2012	76,031.44	76,065.61	12.3711%	784.18	750.01	12.3711%	0.14	-13.39
Depr Group Total:				784.18	750.01		0.14	-13.39
<u>CPA 37571 Subs MAS</u>								
Jun/2012	0.00	0.00	0.0000%	0.00	0.00	0.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
<u>CPA 37571 TCOB</u>								
Jun/2012	0.00	0.00	1,200.0000%	0.00	0.00	1200.0000%	0.00	0.00
Depr Group Total:				0.00	0.00		0.00	0.00
Depr Summ2 Total:				26,256.58	486,308.50		0.36	-6,356.10
<u>Storage</u>								
<u>CPA 35212 Storage & Gas Rts Owned</u>								
Jun/2012	67,498.34	2,727.05	70.5882%	160.41	64,931.70	70.5882%	0.00	0.00
Depr Group Total:				160.41	64,931.70		0.00	0.00
Depr Summ2 Total:				160.41	64,931.70		0.00	0.00
<u>General</u>								
<u>CPA 38920 Land Rights</u>								
Jun/2012	0.00	0.00	4.0000%	0.00	38.50	0.0000%	0.00	0.00
Depr Group Total:				0.00	38.50		0.00	0.00
<u>CPA 39110 Office Furniture & Equip</u>								
Jun/2012	2,928,958.08	2,928,958.08	5.0000%	12,203.99	2,381,416.81	0.0000%	0.00	-417.27
Depr Group Total:				12,203.99	2,381,416.81		0.00	-417.27

Depreciation Summary History

GAS-RR-017
Attachment B
Page 10 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Base COR Depr Exp	COR End Reserve
Amortizable Assets								
General								
CPA 39111 Data Handling Equip								
Jun/2012	49,805.00	49,805.00	6.6667%	276.70	27,837.74	0.0000%	0.00	-0.01
Depr Group Total:				276.70	27,837.74		0.00	-0.01
CPA 39112 Information Systems								
Jun/2012	2,373,105.57	2,272,748.23	20.0000%	37,879.14	752,680.60	0.0000%	0.00	-2,745.74
Depr Group Total:				37,879.14	752,680.60		0.00	-2,745.74
CPA 39120 OF&E, Air Cond Equip								
Jun/2012	3,609.88	3,609.88	6.6667%	14.01	3,609.88	0.0000%	0.00	0.00
Depr Group Total:				14.01	3,609.88		0.00	0.00
CPA 39220 Trailers over 1,000								
Jun/2012	221,545.91	223,121.17	6.6667%	847.34	134,892.68	0.0000%	0.00	0.00
Depr Group Total:				847.34	134,892.68		0.00	0.00
CPA 39221 Trailers 1,000 & less								
Jun/2012	0.00	0.00	6.6667%	0.00	444.23	0.0000%	0.00	0.00
Depr Group Total:				0.00	444.23		0.00	0.00
CPA 39300 Stores Equipment								
Jun/2012	17,116.36	17,116.36	5.0000%	71.32	14,753.42	0.0000%	0.00	0.00
Depr Group Total:				71.32	14,753.42		0.00	0.00
CPA 39410 Garage & Service Equip								
Jun/2012	122,963.58	122,963.58	4.0000%	0.00	550,836.31	0.0000%	0.00	-365,361.38
Depr Group Total:				0.00	550,836.31		0.00	-365,361.38
CPA 39420 Shop Equipment								
Jun/2012	72,306.67	72,306.67	4.0000%	241.02	56,745.84	0.0000%	0.00	0.00
Depr Group Total:				241.02	56,745.84		0.00	0.00
CPA 39430 Tools & Other Equipment								
Jun/2012	9,961,292.31	9,975,112.51	4.0000%	33,160.65	4,267,567.58	0.0000%	0.00	-6,212.18
Depr Group Total:				33,160.65	4,267,567.58		0.00	-6,212.18

Depreciation Summary History

GAS-
Attachment B
Page 11 of 14Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
Amortizable Assets								
<u>General</u>								
<u>CPA 39500 Laboratory Equipment</u>								
Jun/2012	80,026.60	79,794.95	5.0000%	332.48	49,169.77	0.0000%	0.00	0.00
Depr Group Total:				332.48	49,169.77		0.00	0.00
<u>CPA 39710 Comm Eq, Telephone</u>								
Jun/2012	1,117,051.45	1,032,515.39	10.0000%	8,604.29	728,057.63	0.0000%	0.00	-23,463.90
Depr Group Total:				8,604.29	728,057.63		0.00	-23,463.90
<u>CPA 39720 Comm Eq, Radio</u>								
Jun/2012	2,339,888.72	2,339,888.72	6.6667%	12,999.45	1,795,362.37	0.0000%	0.00	-267.74
Depr Group Total:				12,999.45	1,795,362.37		0.00	-267.74
<u>CPA 39740 Comm Eq, Other</u>								
Jun/2012	12,041.90	12,041.90	6.6667%	0.00	64,060.29	0.0000%	0.00	0.00
Depr Group Total:				0.00	64,060.29		0.00	0.00
<u>CPA 39800 Misc Equipment</u>								
Jun/2012	371,838.26	371,838.26	6.6667%	2,065.78	272,742.95	0.0000%	217.46	-3,507.08
Depr Group Total:				2,065.78	272,742.95		217.46	-3,507.08
Depr Summ2 Total:				108,696.17	11,100,216.60		217.46	-401,975.30
<u>Other</u>								
<u>CPA 11710 Gas Stored Underground</u>								
Jun/2012	895,339.06	895,339.06	0.0000%	0.00	163,466.81	0.0000%	0.00	0.00
Depr Group Total:				0.00	163,466.81		0.00	0.00
Depr Summ2 Total:				0.00	163,466.81		0.00	0.00
Depr Summ1 Total:				249,574.85	15,523,256.22		217.82	-408,331.40
ARO								
<u>Distribution</u>								
<u>CPA 37572 Structures Asbestos ARO</u>								
Jun/2012	5,831.91	1,790.36	0.0000%	8.82	4,050.37	0.0000%	0.00	0.00
Depr Group Total:				8.82	4,050.37		0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment B
Page 12 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
ARO								
<u>Distribution</u>								
<u>CPA 37603 Mains PCB ARO</u>								
Jun/2012	36,713.10	0.00	0.0000%	0.00	36,713.10	0.0000%	0.00	0.00
				Depr Group Total:	0.00	36,713.10	0.00	0.00
				Depr Summ2 Total:	8.82	40,763.47	0.00	0.00
				Depr Summ1 Total:	8.82	40,763.47	0.00	0.00
Future Use								
<u>Other</u>								
<u>CPA 105.000 Future Use</u>								
Jun/2012	41,227.41	41,227.41	0.0000%	0.00	0.00	0.0000%	0.00	0.00
				Depr Group Total:	0.00	0.00	0.00	0.00
				Depr Summ2 Total:	0.00	0.00	0.00	0.00
				Depr Summ1 Total:	0.00	0.00	0.00	0.00
Non-Depreciable								
<u>Intangibles</u>								
<u>CPA 30100 Organization Costs</u>								
Jun/2012	100,099.21	100,099.21	0.0000%	0.00	0.00	0.0000%	0.00	0.00
				Depr Group Total:	0.00	0.00	0.00	0.00
<u>CPA 30210 Franchise & Consent, Per</u>								
Jun/2012	26,488.79	26,488.79	0.0000%	0.00	0.00	0.0000%	0.00	0.00
				Depr Group Total:	0.00	0.00	0.00	0.00
				Depr Summ2 Total:	0.00	0.00	0.00	0.00
<u>Storage</u>								
<u>CPA 35010 Land</u>								
Jun/2012	23,881.54	23,881.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
				Depr Group Total:	0.00	0.00	0.00	0.00
				Depr Summ2 Total:	0.00	0.00	0.00	0.00

Depreciation Summary History

GAS-F
Attach
Page 13 of 14Columbia Gas of Pennsylvania
Financial/SEC

NiSource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Dep'r Exp	COR End Reserve
Non-Depreciable								
<u>Distribution</u>								
<u>CPA 37410 Land, CG & ML Ind M&R</u>								
Jun/2012	21,943.54	21,943.54	0.0000%	0.00	0.00	0.0000%	0.00	0.00
			Depr Group Total:	0.00	0.00		0.00	0.00
<u>CPA 37420 Land, Other Dist</u>								
Jun/2012	480,963.90	480,963.90	0.0000%	0.00	25.15	0.0000%	0.00	-36,667.71
			Depr Group Total:	0.00	25.15		0.00	-36,667.71
			Depr Summ2 Total:	0.00	25.15		0.00	-36,667.71
<u>Other</u>								
<u>CPA None</u>								
Jun/2012	27,473.61	27,473.61	0.0000%	0.00	1,278.10	0.0000%	0.00	40.96
			Depr Group Total:	0.00	1,278.10		0.00	40.96
			Depr Summ2 Total:	0.00	1,278.10		0.00	40.96
			Depr Summ1 Total:	0.00	1,303.25		0.00	-36,626.75
Non-Utility								
<u>Other</u>								
<u>CPA 121.000 Non-Utility</u>								
Jun/2012	8,346.49	8,346.49	0.0000%	0.00	0.00	0.0000%	0.00	0.00
			Depr Group Total:	0.00	0.00		0.00	0.00
			Depr Summ2 Total:	0.00	0.00		0.00	0.00
			Depr Summ1 Total:	0.00	0.00		0.00	0.00

Depreciation Summary History

GAS-RR-017
Attachment B
Page 14 of 14

Columbia Gas of Pennsylvania
Financial/SEC

NISource

Start Month: Jun/2012

End Month: Jun/2012

	Beginning Plant Balance	Life + Salvage Depreciation Base	Life + Salvage Annual Depreciation Rate	Life + Salvage Depreciation	Ending Reserve	COR Base COR Rate	COR Depr Exp	COR End Reserve
<u>Production</u>								
<u>Other</u>								
<u>CPA 36210 Environmental Remediation</u>								
Jun/2012	0.00	0.00	0.0000%	0.00	-2,084,416.19	0.0000%	50,769.74	-47,913.01
Depr Group Total:				0.00	-2,084,416.19		50,769.74	-47,913.01
Depr Summ2 Total:				0.00	-2,084,416.19		50,769.74	-47,913.01
Depr Summ1 Total:				0.00	-2,084,416.19		50,769.74	-47,913.01
Company/Set of Books Total:				2,288,617.33	324,582,876.32		393,982.96	-17,915,606.47

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

C. Construction Work In Progress
Twelve Months Ended May 31, 2012

<u>Month</u>	<u>Amount</u> \$
Jun-11	30,601,632
Jul-11	31,680,385
Aug-11	33,089,642
Sep-11	26,230,436
Oct-11	25,256,320
Nov-11	19,390,611
Dec-11	15,609,267
Jan-12	13,948,247
Feb-12	15,132,431
Mar-12	18,103,805
Apr-12	18,262,733
May-12	19,272,732

Construction Work In Progress
Twelve Months Ended May 31, 2013

<u>Month</u>	<u>Amount</u> \$
Jun-12	21,340,814
Jul-12	
Aug-12	
Sep-12	
Oct-12	
Nov-12	
Dec-12	
Jan-13	
Feb-13	
Mar-13	
Apr-13	
May-13	

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

Line No.	Sub Acct	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12
1	<u>Account 190 - Deferred Income Taxes</u>													
2	1938 LIFO Inventory - Federal	2,722,462	2,722,462	2,722,462	2,722,462	2,722,462	2,722,462	2,722,462	(15,165,171)	(14,395,384)	(13,632,805)	(12,984,020)	(12,492,283)	(12,172,526)
3	3938 LIFO Inventory - State	863,357	863,327	863,327	863,327	863,327	863,327	863,327	(4,808,977)	(4,564,872)	(4,323,054)	(4,117,320)	(3,961,387)	(3,859,990)
4	1947 Capitalized Inventory - Fed	564,443	564,443	564,443	564,443	564,443	564,443	564,443	0	0	0	0	0	0
5	3947 Capitalized Inventory - St	178,988	178,988	178,988	178,988	178,988	178,988	178,988	0	0	0	0	0	0
6	2851 Cust. Advances - Fed	1,570,624	1,578,010	1,584,461	1,590,819	1,597,270	1,604,987	1,616,911	1,499,864	1,523,413	1,546,741	1,566,588	1,581,631	1,591,413
7	4851 Cust. Advances - St	498,020	500,361	502,406	504,421	506,468	508,913	512,694	475,577	483,045	490,442	496,736	501,506	504,608
8	Total Account 190	6,397,894	19,390,611	6,416,087	6,424,460	6,432,956	6,443,120	6,458,825	(17,998,707)	(16,953,798)	(15,918,676)	(15,038,016)	(14,370,533)	(13,936,495)
9	<u>Account 282 - Deferred Income Taxes-Depreciation</u>													
10	2205 Excess Accelerated Depreciation - Fed	(146,475,491)	(147,789,073)	(148,848,511)	(151,114,855)	(152,243,793)	(154,054,908)	(160,437,801)	(159,258,026)	(163,468,216)	(167,638,981)	(171,187,367)	(173,876,820)	(175,625,667)
11	2211 Loss on Retirement of ACRS Property - Fed	(6,356,955)	(6,386,657)	(6,412,607)	(6,438,174)	(6,464,123)	(6,495,161)	(7,095,538)	(7,078,987)	(7,174,071)	(7,268,264)	(7,348,402)	(7,409,141)	(7,448,637)
12	2216 Payroll Taxes Capitalized - Fed	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)	(469,582)
13	2231 Property Removal Costs - Fed	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)	(89,489)
14	2232 Contributions in Aid of Construction - Federal	3,937,605	3,944,946	3,951,360	3,957,679	3,964,093	3,971,764	2,226,166	2,108,064	2,131,568	2,154,851	2,174,661	2,189,674	2,199,437
15	2233 RAR Issues - Fed	64	64	64	64	64	64	64	64	64	64	64	64	64
16	2234 Builders Incentives - Federal	134,604	135,785	133,070	132,365	131,650	130,795	129,471	127,506	124,894	122,306	120,104	118,436	117,352
17	2236 Storage Gas Losses - Fed	62,224	62,299	62,364	62,428	62,494	62,572	62,693	62,300	62,456	62,610	62,742	62,841	62,905
18	2237 Property Repairs	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578	12,791,578
19	Total Account 282	(136,465,442)	(137,800,129)	(138,881,753)	(141,187,986)	(142,317,108)	(144,152,367)	(152,882,438)	(151,806,572)	(156,090,798)	(160,334,907)	(163,945,691)	(166,682,439)	(168,462,039)
20	<u>Account 283 - Deferred Income Taxes - Other</u>													
21	2951 Legal Liability-Lease on G.O. Bldg. - Fed	(174,544)	(172,093)	(169,951)	(167,840)	(165,699)	(163,137)	(159,178)	(153,296)	(145,445)	(137,667)	(131,051)	(126,036)	(122,778)
22	4951 Legal Liability-Lease on G.O. Bldg. - St	(55,433)	(54,656)	(53,977)	(53,309)	(52,631)	(51,819)	(50,564)	(48,699)	(46,210)	(43,744)	(41,846)	(40,057)	(39,024)
23	Total Account 283	(229,977)	(226,749)	(223,928)	(221,149)	(218,330)	(214,956)	(209,742)	(201,995)	(191,655)	(181,411)	(172,697)	(166,093)	(161,800)
24	Total Accumulated Deferred Taxes	(130,297,525)	(118,636,267)	(132,689,594)	(134,964,675)	(136,102,482)	(137,924,203)	(146,633,355)	(170,007,274)	(173,236,251)	(176,434,994)	(179,156,404)	(181,219,065)	(182,560,334)

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

E. Materials and Supplies
Twelve Months Ended May 31, 2012

<u>Month</u>	<u>Amount</u> \$
Jun-11	598,716
Jul-11	633,209
Aug-11	670,093
Sep-11	679,608
Oct-11	693,132
Nov-11	681,624
Dec-11	713,153
Jan-12	705,769
Feb-12	725,962
Mar-12	617,358
Apr-12	558,990
May-12	468,244

Materials and Supplies
Twelve Months Ended May 31, 2013

<u>Month</u>	<u>Amount</u> \$
Jun-12	595,840
Jul-12	
Aug-12	
Sep-12	
Oct-12	
Nov-12	
Dec-12	
Jan-13	
Feb-13	
Mar-13	
Apr-13	
May-13	

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

F.

Month	Customer Advances - Deposit (Pre 12/31/99) Account <u>252-15560</u> (1) \$	Customer Advances - Deposit (Post 12/31/99) Account <u>252-15561</u> (2) \$	Service Line - Deposit (Post 12/31/99) Account <u>252-15576</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>186-15561</u> (4) \$	Net <u>252</u> (5=1+2+3+4)
Jun-11	(139,162)	(4,556,049)	0	4,545,316	(149,895)
Jul-11	(139,162)	(4,569,092)	0	4,556,085	(152,169)
Aug-11	(139,162)	(4,578,779)	0	4,569,127	(148,814)
Sep-11	(139,162)	(4,605,474)	0	4,578,815	(165,821)
Oct-11	(139,162)	(4,616,489)	0	4,605,509	(150,142)
Nov-11	(139,162)	(4,620,187)	0	4,617,525	(141,824)
Dec-11	(139,162)	(4,621,927)	0	4,620,222	(140,867)
Jan-12	(139,162)	(4,636,385)	0	4,621,962	(153,585)
Feb-12	(139,162)	(4,650,412)	0	4,636,420	(153,154)
Mar-12	(139,162)	(4,647,622)	0	4,650,448	(136,336)
Apr-12	(139,162)	(4,646,600)	0	4,647,660	(138,102)
May-12	(139,162)	(4,662,993)	0	4,646,638	(155,517)

Month	Customer Advances - Deposit (Pre 12/31/99) Account <u>252-15560</u> (1) \$	Customer Advances - Deposit (Post 12/31/99) Account <u>252-15561</u> (2) \$	Service Line - Deposit (Post 12/31/99) Account <u>252-15576</u> (3) \$	Customer Advances - Deposit (Post 12/31/99) Account <u>186-15561</u> (4) \$	Net <u>252</u> (5=1+2+3+4)
Jun-12	(139,162)	(4,744,365)	0	4,663,030	(220,497)
Jul-12					0
Aug-12					0
Sep-12					0
Oct-12					0
Nov-12					0
Dec-12					0
Jan-13					0
Feb-13					0
Mar-13					0
Apr-13					0
May-13					0

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

G. Contributions In Aid of Construction
Twelve Months Ended May 31, 2012

Contributions In Aid of Construction
Twelve Months Ended May 31, 2013

Month	Contribution	Contribution	Non-Taxable	Month	Contribution	Contribution	Non-Taxable
	In Aid of	In Aid of	Relocation		In Aid of	In Aid of	Relocation
	Construction	Construction	Reimbursements		Construction	Construction	Reimbursements
	Account	Account	Account		Account	Account	Account
	<u>101-2000</u>	<u>101-3000</u>	<u>101-4000</u>		<u>101-2000</u>	<u>101-3000</u>	<u>101-4000</u>
	\$	\$	\$		\$	\$	\$
Jun-11	(10,808,376)	(8,639)	(4,991,495)	Jun-12	(10,801,071)	(8,639)	(4,991,495)
Jul-11	(10,808,376)	(8,639)	(4,991,495)	Jul-12			
Aug-11	(10,801,071)	(8,639)	(4,991,495)	Aug-12			
Sep-11	(10,801,071)	(8,639)	(4,991,495)	Sep-12			
Oct-11	(10,801,071)	(8,639)	(4,991,495)	Oct-12			
Nov-11	(10,801,071)	(8,639)	(4,991,495)	Nov-12			
Dec-11	(10,801,071)	(8,639)	(4,991,495)	Dec-12			
Jan-12	(10,801,071)	(8,639)	(4,991,495)	Jan-13			
Feb-12	(10,801,071)	(8,639)	(4,991,495)	Feb-13			
Mar-12	(10,801,071)	(8,639)	(4,991,495)	Mar-13			
Apr-12	(10,801,071)	(8,639)	(4,991,495)	Apr-13			
May-12	(10,801,071)	(8,639)	(4,991,495)	May-13			

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

I. Historic Test Year Prepayments

Line No.	Month	Corp. Ins. 165-0001 \$	Medical LTD Ins. 165-0003 1/ \$	Prepaid Ins. I/C 165-1022 \$	Reg. Comm. Fees 165-9900-11161 \$	Office of Consumer's Advocate 165-9900-11162 \$	Small Business Advocate 165-9900-11163 \$	Total
1	Jun-11	89,202	0	171,380	0	0	0	\$260,582
2	Jul-11	1,110,250	0	1,394,507	(101,125) 2/	(11,461) 2/	(2,364) 2/	\$2,389,807
3	Aug-11	1,094,153	0	1,322,113	(202,265) 2/	(22,920) 2/	(4,728) 2/	\$2,186,353
4	Sep-11	966,923	0	1,172,763	(303,405) 2/	(34,379) 2/	(7,092) 2/	\$1,794,810
5	Oct-11	844,397	0	1,023,413	796,292	119,541	20,998	\$2,804,641
6	Nov-11	968,009	0	874,064	696,757	104,599	18,373	\$2,661,802
7	Dec-11	841,638	0	724,715	597,221	89,657	15,748	\$2,268,979
8	Jan-12	715,267	0	603,929	497,685	74,714	13,124	\$1,904,719
9	Feb-12	588,896	0	483,143	398,149	59,771	10,500	\$1,540,459
10	Mar-12	462,525	0	362,357	298,613	44,829	7,875	\$1,176,199
11	Apr-12	336,154	0	418,944	199,078	29,886	5,251	\$989,313
12	May-12	209,784	0	280,738	99,543	14,943	2,627	\$607,635

1/ Included with "Other Employee Benefits" on Exhibit 8 Schedule 4 Lead/Lag Study.

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

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

I. Forecasted Test Year Prepayments

Line No.	Month	Corp. Ins. <u>165-0001</u> \$	Medical LTD Ins. <u>165-0003 1/</u> \$	Prepaid Ins. I/C <u>165-1022</u> \$	Reg. Comm. Fees <u>165-9900-11161</u> \$	Office of Consumer's Advocate <u>165-9900-11162</u> \$	Small Business Advocate <u>165-9900-11163</u> \$	Total
1	Jun-12	83,414	0	137,101	7	1	3	\$220,526
2	Jul-12							
3	Aug-12							
4	Sep-12							
5	Oct-12							
6	Nov-12							
7	Dec-12							
8	Jan-13							
9	Feb-13							
10	Mar-13							
11	Apr-13							
12	May-13							

1/ Included with "Other Employee Benefits" on Exhibit 8 Schedule 4 Lead/Lag Study.

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

J. Historic Test Year Customer Deposits

Line No.	Month	Account 235 \$
1	Jun-11	(2,686,302)
2	Jul-11	(2,677,140)
3	Aug-11	(2,632,257)
4	Sep-11	(2,642,084)
5	Oct-11	(2,709,717)
6	Nov-11	(2,774,763)
7	Dec-11	(2,824,809)
8	Jan-12	(2,763,259)
9	Feb-12	(2,743,532)
10	Mar-12	(2,666,912)
11	Apr-12	(2,612,404)
12	May-12	(2,590,830)

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

J. Forecasted Test Year Customer Deposits

Line <u>No.</u>	<u>Month</u>	Account <u>235</u> \$
1	Jun-12	(2,544,513)
2	Jul-12	
3	Aug-12	
4	Sep-12	
5	Oct-12	
6	Nov-12	
7	Dec-12	
8	Jan-13	
9	Feb-13	
10	Mar-13	
11	Apr-13	
12	May-13	

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

K. Injury and Damages Reserve
Account 228-2000
Twelve Months Ended May 31, 2012

Injury and Damages Reserve
Account 228-2000
Twelve Months Ended May 31, 2013

<u>Month</u>	<u>Amount</u> \$	<u>Month</u>	<u>Amount</u> \$
Jun-11	(237,353)	Jun-12	(239,809)
Jul-11	(245,571)	Jul-12	
Aug-11	(178,595)	Aug-12	
Sep-11	(189,961)	Sep-12	
Oct-11	(253,006)	Oct-12	
Nov-11	(311,466)	Nov-12	
Dec-11	(293,029)	Dec-12	
Jan-12	(313,597)	Jan-13	
Feb-12	(328,339)	Feb-13	
Mar-12	(312,136)	Mar-13	
Apr-12	(266,574)	Apr-13	
May-12	(261,710)	May-13	

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-18:

Please provide a copy of all work papers supporting the Company's lead/lag study.

Response:

Columbia Gas of Pennsylvania has not included a claim for cash working capital therefore there are no working papers to submit.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-19:

Please provide the payroll distribution showing the percentage of wages charged to O&M and other categories for each of the preceding three calendar years and the most recent annual period available.

Response:

See GAS-RR-019 Attachment A.

Columbia Gas of Pennsylvania, Inc.
Standard Data Request
Revenue Requirements

	<u>TME 12/31/2009</u>	<u>TME 12/31/2010</u>	<u>TME 12/31/2011</u>	<u>TME 5/31/12</u>
Gross Payroll Amount	35,224,099	35,518,297	37,422,286	38,715,833
Transfers - In				
Vacation Accrual Less Vacation Taken	121,602	(519,528)	114,877	104,102
N-P Time Overhead Less Actual N-P Time	41,063	159,849	48,604	(83,844)
Inter Company Billings This Group - Net	1,190,416	1,200,637	1,069,458	1,143,127
Inter Company Billings Other Groups - Net	(764)	786	4,769	(7,001)
Total Transfers - In	<u>1,352,317</u>	<u>841,744</u>	<u>1,237,708</u>	<u>1,156,384</u>
Adjusted Gross Payroll	36,576,416	36,360,041	38,659,994	39,872,217
Transfers - Out				
Construction Work In Progress	(11,218,718)	(10,894,281)	(13,294,782)	(14,313,729)
Retirement Work In Progress	(890,497)	(764,860)	(814,361)	(730,460)
Accounts Receivable	0	(47,758)	0	0
Prelim Survey and Investigation Charges	(503)	195	(14,190)	(23,673)
Maintenance and Jobbing Work In Progress	15,294	(6,157)	(42,808)	13,861
Clearing Accounts	(333,226)	(364,337)	(533,637)	(520,306)
Retention and Severance Programs	(782,916)	0	0	0
Miscellaneous Other	<u>1,090,658</u>	<u>921,923</u>	<u>534,128</u>	<u>(95,091)</u>
Total Transfers - Out	<u>(12,119,908)</u>	<u>(11,155,275)</u>	<u>(14,165,650)</u>	<u>(15,669,398)</u>
Net Labor	24,456,508	25,204,766	24,494,344	24,202,819
Portion of Clearing Account Transfers that are cleared to O&M expense	235,679	263,243	356,621	338,439
Adjusted Net Labor	<u>24,692,187</u> <u>67.51%</u>	<u>25,468,009</u> <u>70.04%</u>	<u>24,850,965</u> <u>64.28%</u>	<u>24,541,258</u> <u>61.55%</u>

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-20:

Please state whether the future test year budgeted labor includes any increases or decreases in the number of employees during the future test year. If increases have been budgeted, please state whether the future test year includes budgeted positions which have not been filled.

Response:

The future test year labor is a product of employee levels at the end of the historic test year, May 31, 2012, increased for future test year merit and incentive levels as well as 55 incremental employees. The future test year does not include budgeted positions which have not been filled since a budget was not used. However, the future test year does include consideration for 55 employees at an average annual wage of \$60,631 before consideration for capitalization. All 55 positions are anticipated to be filled by December 31, 2012.

Please see Columbia Statement No. 4, the testimony of J. T. Gore, for further explanation.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-21:

Please explain how the Company has treated routine or normal position vacancies which occur as a result of terminations or retirements in its budgeted labor projections.

Response:

Routine or normal position vacancies were not considered in the budgeted labor projections. Positions left open through retirements and/or terminations are filled with employees at wages equal to the wage of the exiting employee.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-22:

Please provide the most recent insurance premiums for each type of insurance coverage (i.e., employee benefit and those purchased by the Company) reflected in the Company's filing. If available, please provide estimated premiums for the subsequent calendar year.

Response:

See Gas-RR-022 Attachment A for the most recent insurance premiums.

COLUMBIA GAS OF PENNSYLVANIA, INC.
INSURANCE PAYMENTS - 2012/2013

Type of Coverage	Policy Period	Payee	Premium \$	CPA Portion	CPA Premium \$
Property					
AEGIS (Affiliated)	7/1/12-6/30/13	AEGIS	4,341,784.00	1.19400%	51,841
AON Fee	7/1/12-6/30/13	AON	750,000.00	1.48646%	11,148
AEGIS (15% of \$500M)	7/1/12-6/30/13	AON	1,752,750.00	1.48646%	26,116
AEGIS (60% of \$200M xs \$500M)	7/1/12-6/30/13	AON	123,000.00	1.48646%	1,833
Allianz	7/1/12-6/30/13	AON	1,562,031.00	1.48646%	23,274
EIM	7/1/12-6/30/13	AON	40,060.00	1.48646%	597
Liberty (11% of \$300M xs \$400M)	7/1/12-6/30/13	AON	37,703.15	1.48646%	562
Liberty (7.9583% of \$200M xs \$500M)	7/1/12-6/30/13	AON	15,969.57	1.48646%	238
Validus	7/1/12-6/30/13	AON	287,000.00	1.48646%	4,276
Zurich	7/1/12-6/30/13	AON	1,218,408.05	1.48646%	18,154
Lloyds/Arch	7/1/12-6/30/13	RKH	1,748,903.18	1.48646%	26,059
HCC	7/1/12-6/30/13	RKH	440,220.00	1.48646%	6,559
Argenta	7/1/12-6/30/13	RKH	1,148,000.00	1.48646%	17,105
Lloyds/SCOR/Torus	7/1/12-6/30/13	RKH	1,537,551.70	1.48646%	22,910
Aegis UK	7/1/12-6/30/13	RKH	660,330.00	1.48646%	9,839
Swiss Re	7/1/12-6/30/13	RKH	598,343.75	1.48646%	8,915
Infrasure	7/1/12-6/30/13	RKH	209,116.57	1.48646%	3,116
Lloyds (13.9583% of \$250M xs \$250M)	7/1/12-6/30/13	RKH	57,229.03	1.48646%	853
Munich Re	7/1/12-6/30/13	RKH	72,232.77	1.48646%	1,076
Millennium	7/1/12-6/30/13	RKH	58,630.00	1.48646%	874
Brit	7/1/12-6/30/13	RKH	102,500.00	1.48646%	1,527
Argo	7/1/12-6/30/14	RKH	100,534.67	1.48646%	1,498
RK Harrison Insurance Brokers Ltd. Fee	7/1/12-6/30/13	RKH	450,000.00	1.48646%	6,705
Total Property Premiums			17,312,297.44		245,075
Primary Liability					
ACE American	7/1/12-6/30/13	ACE	710,702.00	8.0%	56,856
MSW Fee		MSW	140,000.00	8.0%	11,200
Total Primary Liability Premiums			850,702.00		68,056
Excess Liability					
Indiana Surplus Lines Taxes*	7/1/12-6/30/13	Indiana Dept. of Ins.	499,842.20	8.1%	40,423
AEGIS Syndicate 1225		MSW	250,494.11	8.1%	20,258
Starr Surplus Insurance Co.		MSW	83,498.04	8.1%	6,753
London (Canopus)		MSW	122,554.13	8.1%	9,911
Scor UK		MSW	31,319.45	8.1%	2,533
London (Aspen)		MSW	64,062.55	8.1%	5,181
Starr Surplus Insurance Co. (50xs135)		MSW	10,250.00	8.1%	829
Torus Insurance UK		MSW	51,356.71	8.1%	4,153
Swiss Re International SE		MSW	245,179.75	8.1%	19,828
General Security Indemnity		MSW	9,566.34	8.1%	774
Lloyds of London		MSW	145,293.75	8.1%	11,750
AEGIS Primary		MSW	4,180,995.73	8.1%	338,126
AEGIS (Affiliated)		MSW	3,943,553.00	8.1%	318,923
AEGIS Professional Liab.		MSW	154,466.48	8.1%	12,492
MSW Fee		MSW	700,000.00	8.1%	56,610
Energy Insurance Mutual		MSW	1,179,831.38	8.1%	95,415
Isosceles		Isosceles	41,842.16	8.1%	3,384
Associated Electric and Gas Ins.		JLT Park Ltd	152,000.00	8.1%	12,293
Arch Insurance Bermuda		JLT Park Ltd	107,000.00	8.1%	8,653
Iron-Starr Excess Agency Ltd.		JLT Park Ltd	127,200.00	8.1%	10,287
Argo Re Bermuda		JLT Park Ltd	214,000.00	8.1%	17,307
Chubb Atlantic Indemnity		JLT Park Ltd	100,000.00	8.1%	8,087
Endurance Specialty Ins. Ltd.		JLT Park Ltd	107,000.00	8.1%	8,653
ACE Bermuda Ltd.		JLT Park Ltd	380,000.00	8.1%	30,731
XL Insurance Bermuda Ltd.		JLT Park Ltd	325,000.00	8.1%	26,283
OIL Casualty Insurance Ltd.		JLT Park Ltd	382,500.00	8.1%	30,934
Chartis Excess Ltd.		JLT Park Ltd	318,000.00	8.1%	25,717
JLT Park Fee		JLT Park Ltd	200,000.00	8.1%	16,174
Liberty Mutual London		PriceForbes	31,249.95	8.1%	2,527
Liberty Mutual London		PriceForbes	39,854.94	8.1%	3,223
XL London		PriceForbes	119,600.24	8.1%	9,672
Price Forbes Fee		PriceForbes	335,000.00	8.1%	27,092
Total Excess Liability Premiums			14,652,511		1,184,979

COLUMBIA GAS OF PENNSYLVANIA, INC.
INSURANCE PAYMENTS - 2012/2013

Type of Coverage	Policy Period	Payee	Premium \$	CPA Portion	CPA Premium \$
Directors & Officers Liability					
JLT Park Fee	7/1/12-6/30/13	JLT Park Ltd.	100,000.00	7.54%	7,540
MSW Fee	7/1/12-6/30/13	MSW	250,000.00	7.54%	18,850
Energy Insurance Mutual	11/1/12-10/31/13	EIM	226,202.13	7.35%	16,626
ACE Bermuda Ltd.	11/1/12-10/31/13	JLT Park Ltd.	47,470.00	7.35%	3,489
Allied World Assurance Company	11/1/12-10/31/13	JLT Park Ltd.	49,490.00	7.35%	3,638
Various Carriers paid to MSW	11/1/12-10/31/13	MSW	1,505,245.50	7.35%	110,636
Various Carriers paid to MSW	11/1/12-10/31/13	MSW	321,558.75	7.35%	23,635
Various Carriers paid to MSW	11/1/12-10/31/13	MSW	435,057.50	7.35%	31,977
Various Carriers paid to MSW	11/1/12-10/31/13	MSW	94,940.00	7.35%	6,978
National Specialty Ins. Co.	11/1/12-10/31/13	MSW	74,235.00	7.35%	5,456
Total Directors & Officers Liability Premiums			3,104,198.88		228,824
Fiduciary Liability					
Energy Insurance Mutual	11/1/12-10/31/13	EIM	119,053.75	7.35%	8,750
Various Carriers paid to MSW		MSW	421,341.70	7.35%	30,969
Total Fiduciary Liability Premiums			540,395.45		39,719
Commercial Crime	11/1/12-10/31/13	MSW	143,521.00	7.35%	10,549
Auto Liability					
ACE American	7/1/12-6/30/13	ACE	392,685.00	8.8%	34,556
MSW Fee		MSW	70,000.00	8.8%	6,160
Total Auto Liability Premiums			462,685.00		40,716
SIR Buydown Liability (Affiliated)	7/1/12-6/30/13	AEGIS	6,806,143.00	8.1%	550,427
CSSC System Fee	7/1/12-6/30/13	CSSC	10,300.00	0.0736842	759
Total Miscellaneous Insurance Premiums			11,067,243.33		870,994
Total Other Miscellaneous Insurance Premiums			26,570,456.24		2,124,029
Workers Compensation					
AEGIS (Affiliated)	7/1/12-6/30/13	AEGIS	6,594,356.00	6.9%	455,011
ACE American		ACE	1,207,405.00	6.9%	83,311
MSW Fee		MSW	140,000.00	6.9%	9,660
Total Workers Compensation Premiums			7,941,761.00		547,982
Total Gross Insurance Premiums and Miscellaneous Charges			51,824,514.68		2,917,086
Total Gross Insurance Premiums and Miscellaneous Charges Capitalized					(178,259)
Total Insurance Premiums Included in O&M Expense (Exhibit No. 4, Schedule 1, Line 9)					2,738,827

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Revenue Requirements

Question No. RR-23:

Please provide a copy of the Company's two most recent FERC Form 2.

Response:

See the 2011 FERC Form 2 in GAS-RR-23 Attachment A and the 2010 FERC Form 2 in GAS-RR-023 Attachment B.

Contact File _____ By _____
Database _____ By _____

GAS UTILITIES

ANNUAL REPORT
OF
COLUMBIA GAS OF PENNSYLVANIA, INC.

(Give exact legal title of Utility, using "The" and "Company" only if part of corporate name)

TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FOR THE YEAR ENDED DEC. 31, 2011

THIS REPORT MUST BE FILED NOT LATER THAN

APR 30, 2012

**GAS ANNUAL REPORT
OF**

Columbia Gas of Pennsylvania, Inc.

Exact legal name of reporting gas company or corporation
(If name was changed during year, show also the previous name and date of change)

121 Champion Way Suite 100, Cannonsburg, Pennsylvania

(Address of principal business office at end of year)

**FOR THE
YEAR ENDED DECEMBER 31, 2011
TO THE
COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION**

**Name, title, address and telephone number (including the area code), E-Mail Address,
and Web Site Address of the person to be contacted concerning this report:**

June M. Konold	Controller-Distribution Segment
Name	Title

200 Civic Center Drive, Columbus, Ohio 43215	614-460-5940
Address	Phone

JKONOLD@NISOURCE.COM
E-mail Address

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

TABLE OF CONTENTS			
Number and Title of Schedule (a)	Page (b)	Number and Title of Schedule (a)	Page (b)
<u>General Information</u>			
- Table of Contents	1	512 Liquefied Petroleum Gas Operations	40
General Instructions	2	515 Gas and Oil Wells	41
General Information	3	516 Gas Lines, Meters and Services	41
Important Changes During Year	4	517 Customers Gas Meters	42
Definitions	5-6	600 Classification of Customers, Units Sold and Operating Revenues by Tariff Schedule	43
100 Voting Powers and Elections	7	605 Number of Employees	44
101 Security Holder Information and Voting Powers	8	610 Territory Served	45
102 Companies Controlled by Respondent	9		
103 Directors	10		
104 Officers	11	Verification	46
<u>Financial and Accounting Data</u>			
200 Comparative Balance Sheet	12-15		
201 Notes to Balance Sheet	15		
205 Utility Plant in Service	16-17		
206 Accumulated Depreciation of Utility Plant	18		
207 Gas Plant Acquisition Adjustment	18		
208 Construction Work in Progress	19		
210 Investments	20		
211 Notes and Other Accounts Receivable	21		
212 Notes Receivable from Associated Companies	21		
213 Accounts Receivable from Associated Companies	22		
215 Plant Materials and Operating Supplies	23		
216 Unamortized Debt Discount, Expense and Unamortized Premium on Debt	24		
217 Extraordinary Property Losses	24		
231 Long Term-Debt	25		
400 Income Statement	26-28		
405 Operation and Maintenance Expenses	29-33		
408 Taxes Other than Income Taxes, Utility Operating Income	34		
409 Income Taxes, Utility Operating Income	34		
410 Calculation of Federal Income Taxes-Current	35		
411 Provision for Deferred Income Taxes-Utility Operating Income	36		
412 Provision for Deferred Income Taxes-Utility Operating Income, Credit	36		
500 Gas Purchased	37		
501 Sales for Resale	37		
505 Gas Account-Natural Gas	38		
510 Underground Storage	39		
511 Manufactured Gas Production Plant	40		

GENERAL INSTRUCTIONS

1. The completed original and an electronic (e-mail) copy of this report shall be filed with the Pennsylvania Public Utility Commission, P.O. Box 3265, Harrisburg, Pennsylvania, 17105-3265 on or before the 30th of April following the end of the year to which the report applies.
2. All Natural Gas Distribution Companies subject to the jurisdiction of the Pennsylvania Public Utility Commission, upon which this report is served are required by statute to complete and file this report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting corporation shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections. All data comprising this report shall be submitted in electronic and permanent form.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission Title 18 under "Part 201-Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act", (18 CFR Part 201). Whenever the term respondent is used, it shall mean the reporting company.
4. Standard accounting procedures will apply in determining the nature of any entry (e.g., Uncollectibles, a revenue item, is normally a debit entry, and should be entered as a "positive" number unless the reported balance is a credit). Entries of a reverse or contrary character shall be indicated by parenthesis around the number.
5. If the report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete, and the amounts reported should be supported by information set forth in, or as part of, the books of account.
6. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.
7. Extra copies of any page will be furnished upon request. If it is necessary or desirable to insert additional statements for the purpose of further explanation of accounts or schedules, they shall be legibly made on paper of durable quality and shall correspond to this form in size of page and width of margin. Additional sheets, ruled either vertically or horizontally, will be furnished on request. Inserts, if any, should be appropriately identified with the schedules to which they relate.
8. If the gas distribution service provider conducts operations both within and outside the Commonwealth of Pennsylvania, data should be reported so that there will be shown the number of subscribers within this state, and (separately by accounts) the operating revenues from sources within this state, and the plant investment as of the end of the year within the state.
9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. Throughout the report, money items shall be shown in units of dollars adjusted to accord with footings. Omitting cents does not apply, however, to items in which cents are of significance, as for instance, in averages and in unit costs.
11. If this report is not completed electronically, the name of the respondent and the year to which the report relates shall be inserted on the top of each page.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

June Konold - Controller-Distribution Segment
200 Civic Center Dr
Columbus, Ohio 43215

2. Name of State under the laws of which respondent is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Commonwealth of Pennsylvania
June 23, 1960
Natural Gas Act-P.L. dated May 29, 1885

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Sale of gas to residential, commercial, other sales (field), and industrial customers in the Commonwealth of Pennsylvania and off-system sales in the states of Louisiana, Maryland, New Jersey, Ohio, Pennsylvania, Virginia and West Virginia. Respondent also distributes natural gas to residential, industrial and commercial consumers under general distribution rate schedules.

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

1. N/A

2. N/A

3. N/A

4. N/A

5. N/A

6. Columbia Gas of Pennsylvania, Inc. filed a base rate case (Docket # 2010-2215623) from which a settlement was approved by the PUC. New rates were effective October 18, 2011. The base rate increase reflects a \$3.9 million increase in revenues for 2011.

7. N/A

8. N/A

9. N/A

10. N/A

DEFINITIONS

"Accounts" means the accounts prescribed in the Federal Code Regulations Title 18, Part 201.

"Amortization" means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

"Book Cost" means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

"Control" (including the terms; "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

"Cost" means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

"Debt Expense" means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

"Depreciation", as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

"Distribution Service Line", A distribution line that transports gas from a common source of supply to a customer meter or the connection to a customer's piping, whichever is further downstream, or the connection to a customer's piping if there is no customer meter.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

DEFINITIONS
(Continued)

"Investment Advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

"Minor Items of Property" means the associated parts or items of which retirement units are composed.

"Net Salvage Value" means the salvage value of property retired less the cost of removal.

"Nominally Issued", as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

"Original Cost", as applied to utility plant, means the cost of such property to the person first devoting it to public service.

"Property Retired", as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

100. VOTING POWERS AND ELECTIONS

1. Has each share of stock the right to one vote? Yes/No

Yes

2. Are voting rights attached only to stock? Yes/No (If the answer to either query 1 or 2 is "No," give particulars on a separate sheet.)

Yes

3. Give date of the latest closing of the stock book prior to end of year and state the purpose of such closing.

September 11, 2011 - Election of Directors

4. Is cumulative voting permitted? Yes/No

No

6. State the date and place of the latest general meeting held prior to the end of the year for the election of directors?

Approved by Unanimous Written Consent on September 11, 2011

7. State the total number of votes cast at the latest general meeting and the total number cast by proxy.

1,805,112

8. State the total number of voting security holders and the total of all voting securities as of such date.

One security holder - Columbia Energy Group - voted 1,805,112 shares.

9. If any security has preferences, special privileges, or restrictions in the election of directors, trustees or managers, or in the determination of any corporate action, give details.

None

10. State the number of votes controlled by management, other than officers of the Corporation.

100% of the shares are controlled by Columbia Energy Group.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

101 SECURITY HOLDER INFORMATION AND VOTING POWERS

1. Report the requested information for each holder of one percent or more of the voting securities or if there are fewer than ten such holders, the ten who hold the highest voting powers. Data should be the latest available nearest the end of the year. When the holder of record is a trustee, or other intermediate agency (except a corporation), the data should be reported opposite the names of the beneficial owners, designated as such, under a general heading identifying the trustee or other agency. Securities with contingent voting rights may be disregarded.
2. Attach hereto a certified copy of every effective voting trust established and a certified copy of every other agreement (trustee or otherwise) under which voting securities are held for beneficial owners. If any such agreement has been filed with a previous report, reference to the earlier report will be sufficient provided changes or modification since filing are shown.

Line No.	Last Name (a)	First Name (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	Nonvoting Securities (see instruction 2) Principal, Par Value, or Stated Value (Specify issue-omit cents) (k)
1	Total votes of all voting securities										
2	Total number of security holders										
3	Total votes of security holders listed below										
4											
5	One Shareholder										
6											
7	Columbia Energy Group, Inc.										
8	200 Civic Center Drive										
9	Columbus, OH 43215										
10											
11	Each share entitled to one vote										
12											
13	Total share 1,805,112										
14											
15											

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

102. COMPANIES CONTROLLED BY RESPONDENT

1. Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year.
 If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1	Columbia Gas of Pennsylvania Receivables Corporation	Financing Subsidiary	2711 Centerville Road	Wilmington	DE	19808	100% owned by Columbia Gas of Pennsylvania, Inc. 100 shares issued and outstanding	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

103. Directors

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of respondent.
2. Designate by an asterisk names of members of Executive Committee, and by double asterisk the Chairman of the Executive Committee.

Line No.	Directors Name and Title (a)	Principal Business Address					Term Began (i)	Term Email (j)	Meetings Attended (k)	Fees Paid (l)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (h)				
1	Danny G. Cote	121 Champion Way	Canonsburg	PA	15317	724-416-6334	3/1/2006-Current			
2	M. Carol Fox	121 Champion Way	Canonsburg	PA	15317	724-416-6331	7/1/2009-Current			
3	Jimmy D. Staton	200 Civic Center Drive	Columbus	OH	43215	219-647-6056	7/1/2009-9/1/2011			
4	Robert C. Skaggs, Jr.	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6051	9/1/2011-Current			
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

104. Officers								
Line No.	Official Title & Name (a)	Principal Business Address						
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)	Fax (g)	Email (h)
1	President							
2	M. Carol Fox	121 Champion Way	Canonsburg	PA	15317	724-416-6331	724-416-6383	mcfpx@nisource.com
3	Chief Executive Officer							
4	Robert C. Skaggs, Jr.	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6051	219-647-6061	rksaggs@nisource.com
5	Chief Operations Officer							
6	Shawn L. Patterson	200 Civic Center Drive	Columbus	OH	43215	614-460-6994	614-460-6455	spatterson@nisource.com
7	General Manager							
8	Danny G. Cote	121 Champion Way	Canonsburg	PA	15317	724-416-6334	724-416-6383	dcote@nisource.com
9	Chief Commercial Officer & Chief Financial Officer-Gas Distribution							
10	Stanley J. Saqun	200 Civic Center Drive	Columbus	OH	43215	614-460-4652	614-460-4833	ssaqun@nisource.com
11	Chief Regulatory Officer							
12	John W. Partridge, Jr.	200 Civic Center Drive	Columbus	OH	43215	614-460-5952	614-460-6455	jpartridge@nisource.com
13	Vice President, Commercial Operations							
14	Heather Bauer	200 Civic Center Drive	Columbus	OH	43215	614-460-5554	614-460-4291	hbauer@nisource.com
15	Vice President, Customer Operations							
16	Michael J. Davidson	100 Laurel View Drive	Smithfield	PA	15478	724-564-3183	724-564-3150	mdavidson@nisource.com
17	Vice President, Communications Strategy							
18	Charles E. Moran	200 Civic Center Drive	Columbus	OH	43215	413-781-9200	413-827-7062	cmoran@nisource.com
19	Vice President, Sales & Marketing							
20	Douglas A. Nusbaum	7080 Fry Road	Middleburg Heights	OH	44130	440-891-2457	440-826-3485	dnusbaum@nisource.com
21	Vice President, Ethics & Compliance & Corporate Secretary							
22	Gary W. Pottorff	801 E. 86th Avenue	Merrillville	IN	46410	219-647-4222		gwpottorff@nisource.com
23	Vice President, Human Resources							
24	Edward A. Santry	121 Champion Way	Canonsburg	PA	15317	724-416-6337	724-416-6380	esantry@nisource.com
25	Vice President, Tax Services							
26	Bruce M. Sedlock	200 Civic Center Drive	Columbus	OH	43215	614-460-4641		bsedlock@nisource.com
27	Vice President, Engineering & Operations Logistics							
28	Charles E. Shafer II	200 Civic Center Drive	Columbus	OH	43215	614-460-6389	614-460-5432	cshafer@nisource.com
29	Vice President & Assistant Corporate Secretary							
30	Robert E. Smith	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6244		robertsmith@nisource.com
31	Vice President, Regulatory Strategy/Support							
32	Suzanne Surface	200 Civic Center Drive	Columbus	OH	43215	614-460-5966	614-460-4833	ssurface@nisource.com
33	Vice President, Treasurer & Chief Risk Officer							
34	David J. Vajda	801 E. 86th Avenue	Merrillville	IN	46410	219-647-5520	219-647-6060	dvajda@nisource.com
35	Vice President & Chief Accounting Officer							
36	Jon D. Veurink	200 Civic Center Drive	Columbus	OH	43215	614-460-4904	614-460-4265	jveurink@nisource.com
37	Vice President, Supply & Optimization							
38	Michael D. Watson	200 Civic Center Drive	Columbus	OH	43215	614-460-6080	614-460-6455	mwatson@nisource.com
39	Controller							
40	June M. Konold	200 Civic Center Drive	Columbus	OH	43215	614-460-5940		ikonold@nisource.com
41	Assistant Controller							
42	John M. O'Brien	200 Civic Center Drive	Columbus	OH	43215	614-460-4705		jobrien@nisource.com
43	Assistant Treasurer							
44	Vincent V. Rea	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6103		vvrea@nisource.com

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	UTILITY PLANT				
2	101.0 Utility Plant in Service	205	981,869,424	1,073,635,289	91,765,865
3	101.1 Property Under Capital Leases				-
4	102.0 Gas Plant Purchased or Sold				-
5	103.0 Experimental Gas Plant Unclassified				-
6	104.0 Gas Plant Leased to Others				-
7	105.0 Gas Plant Held for Future Use		41,227	41,227	-
8	105.1 Production Properties Held For Future Use				-
9	106.0 Completed Construction Not Classified-Gas		24,470,289	48,380,523	23,910,234
10	107.0 Construction Work in Progress-Gas	208	9,375,062	15,609,350	6,234,288
11	108.0 Accumulated Provision for Depreciation of Gas Utility Plant	206	(272,821,377)	(282,652,538)	(9,831,161)
12	111.0 Accumulated Prov. For Amortization & Depletion of Gas Utility Pl.	206	(14,446,846)	(14,247,372)	199,474
13	114.0 Gas Plant Acquisition Adjustments	207			-
14	115.0 Accumulated Prov. For Amortization & Depletion of Gas Plant				-
15	Acquisition Adjustments	206			-
16	116.0 Other Gas Plant Adjustments				-
17	117.1 Gas Stored-Base Gas		895,339	895,339	-
18	117.2 System Balancing Gas		(163,467)	(163,467)	-
19	117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent				-
20	117.4 Gas Owed to System Gas				-
21	118.0 Other Utility Plant Adjustments				-
22	119.0 Accumulated Provision for Depreciation and Amortization of Other				-
23	Utility Plant	206			-
24	TOTAL UTILITY PLANT		729,219,651	841,498,351	112,278,700
25	OTHER PROPERTY AND INVESTMENTS				
26	121.0 Non-Utility Property		8,346	8,346	-
27	122.0 Accumulated Depreciation & Amortization of Non-Utility Property				-
28	123.0 Investments in Associated Companies	210	15,995,659	16,940,076	944,417
29	123.1 Other Investments	210			-
30	124.0 Other Investments	210			-
31	125.0 Sinking Funds				-
32	126.0 Depreciation Fund				-
33	128.0 Other Special Funds		666,566	-	(666,566)
34	TOTAL OTHER PROPERTY AND INVESTMENTS		16,670,571	16,948,422	277,851

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	CURRENT AND ACCRUED ASSETS				
2	131.0 Cash		1,606,076	1,260,394	(345,682)
3	132.0 Interest Special Deposits				-
4	133.0 Dividend Special Deposits				-
5	134.0 Other Special Deposits				-
6	135.0 Working Funds		3,950	3,350	(600)
7	136.0 Temporary Cash Investments	210	11,019,119	5,751,975	(5,267,144)
8	141.0 Notes Receivable	211	(49)	(57)	(8)
9	142.0 Customer Accounts Receivable		(21)	(11)	10
10	143.0 Other Accounts Receivable	211	454,829	7,080	(447,749)
11	144.0 Accumulated Provision for Uncollectible Accounts-Cr.		(21)	(20)	1
12	145.0 Notes Receivable from Associated Companies	212	53,983,242	29,650,712	(24,332,530)
13	146.0 Accounts Receivable for Associated Companies-Short Term	213	64,236,242	104,383	(64,131,859)
14	151.0 Fuel Stock				-
15	152.0 Fuel Stock Expenses Undistributed				-
16	153.0 Residuals and Extracted Products				-
17	154.0 Plant Materials and Operating Supplies	215	587,906	713,008	125,102
18	155.0 Merchandise				-
19	156.0 Other Materials and Supplies				-
20	163.0 Stores Expense-Undistributed				-
21	164.1 Gas Stored-Current		46,975,535	105,543,182	58,567,647
22	164.2 Liquefied Natural Gas Stored				-
23	164.3 Liquefied Natural Gas Held for Processing				-
24	165.0- Prepayments		2,381,022	2,268,887	(112,135)
25	166.0 Advances for Gas Exploration, Development and Production				-
26	167.0 Other Advances for Gas				-
27	171.0 Interest and Dividends Receivable		77	10,044	9,967
28	172.0 Rents Receivable		(4)	(4)	-
29	173.0 Accrued Utility Revenues		26	22	(4)
30	174.0 Miscellaneous Current and Accrued Assets		253,670	226,955	(26,715)
31	TOTAL CURRENT & ACCRUED ASSETS		181,501,599	145,539,900	(35,961,699)
32	DEFERRED DEBITS				
33	146.0 Accounts Receivable for Associated Companies-Long Term		55,807	35,514	(20,293)
34	181.0 Unamortized Debt Expense	216			-
35	182.1 Extraordinary Property Losses	217			-
36	182.2 Unrecovered Plant and Regulatory Study Costs	217			-
37	182.3 Other Regulatory Assets		229,791,556	284,061,959	54,270,403
38	183.1 Preliminary Natural Gas Survey and Investigation Charges				-
39	183.2 Other Preliminary Survey and Investigation Charges		375,256	2,441,799	2,066,543
40	184.0 Clearing Accounts				-
41	185.0 Temporary Facilities				-
42	186.0 Miscellaneous Deferred Debits		5,404,013	5,669,271	265,258
43	187.0 Deferred Losses from Disposition of Utility Plant				-
44	188.0 Research, Development and Demonstration Expenditures				-
45	189.0 Unamortized Loss on Reacquired Debt				-
46	190.0 Accumulated Deferred Income Taxes		51,638,732	72,670,206	21,031,474
47	191.0 Unrecovered Purchased Gas Costs		29,094,815	(13,544,364)	(42,639,179)
48	TOTAL DEFERRED DEBITS		316,360,179	351,334,385	34,974,206
49	TOTAL ASSETS & TOTAL DEBITS		1,243,752,000	1,355,321,058	111,569,058

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	LIABILITIES AND OTHER CREDITS				
2	PROPRIETARY CAPITAL				
3	201.0 Common Stock Issued		45,127,800	45,127,800	-
4	202.0 Common Stock Subscribed				-
5	203.0 Common Stock Liability for Conversion				-
6	204.0 Preferred Stock Issued				-
7	205.0 Preferred Stock Subscribed				-
8	206.0 Preferred Stock Liability for Conversion				-
9	207.0 Premium on Capital Stock				-
10	208.0 Donations Received from Stockholders				-
11	209.0 Reduction in Par or Stated Value of Capital Stock				-
12	210.0 Gain on Resale or Cancellation of Recquired Capital Stock				-
13	211.0 Miscellaneous Paid-In Capital		7,577,387	7,621,971	44,584
14	212.0 Installments Received on Capital Stock				-
15	213.0 Discount on Capital Stock				-
16	214.0 Capital Stock Expense				-
17	215.0 Appropriated Retained Earnings				-
18	216.0 Unappropriated Retained Earnings		293,693,359	329,892,262	36,198,903
19	216.1 Unappropriated Undistributed Subsidiary Earnings				-
20	217.0 Recquired Capital Stock				-
21	219.0 Other Comprehensive Income		(54,443)	(10,679)	43,764
22	TOTAL PROPRIETARY CAPITAL		346,344,103	382,631,354	36,287,251
23					
24	LONG-TERM DEBT				
25					
26	221.0 Bonds	231			-
27	222.0 Recquired Bonds	231			-
28	223.0 Advances from Associated Companies		313,215,000	248,390,000	(64,825,000)
29	224.0 Other Long-term Debt	231			-
30	225.0 Unamortized Premium on Long-Term Debt				-
31	226.0 Unamortized Discount on Long-Term Debt-Debit				-
32	TOTAL LONG TERM DEBT		313,215,000	248,390,000	(64,825,000)
33					
34	OTHER NONCURRENT LIABILITIES				
35	227 Obligation Under Capital Leases-NonCurrent				-
36	228.1 Accumulated Provision for Property Insurance				-
37	228.2 Accumulated Provision for Injuries and Damages		324,675	293,079	(31,596)
38	228.3 Accumulated Provision for Pensions and Benefits		26,938,020	17,370,122	(9,567,898)
39	228.4 Accumulated Miscellaneous Operating Provisions				-
40	229 Accumulated Provision for Rate Refunds				-
41	234 Accounts Payable to Affiliated Companies-Long Term		598,435	311,237	(287,198)
42	244 Price Risk Liability-Non Current		2,623,630	1,946,330	(677,300)
43	TOTAL OTHER NONCURRENT LIABILITIES		30,484,760	19,920,768	(10,563,992)
44					

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	CURRENT AND ACCRUED LIABILITIES				
2	231.00 Notes Payable				
3	232.00 Accounts Payable		43,808,733	22,682,369	(21,126,364)
4	233.00 Notes Payable to Associated Companies			64,825,000	64,825,000
5	234.00 Accounts Payable to Affiliated Companies-Short Term		13,522,500	36,864,696	23,342,196
6	235.00 Customers' Deposits-Billing		3,117,349	2,824,759	(292,590)
7	236.10 Accrued Taxes, Taxes Other Than Income		81,856	699,508	617,652
8	236.20 Accrued Taxes, Income Taxes		3,180,370	2,034,163	(1,146,207)
9	237.10 Accrued Interest on Long-term Debt		208,082	237,309	29,227
10	237.20 Accrued Interest on Other Liabilities		45,141	90,228	45,087
11	238.00 Dividends Declared				-
12	239.00 Matured Long-term Debt				-
13	240.00 Matured Interest				-
14	241.00 Tax Collections Payable		654,698	88,527	(566,171)
15	242.00 Miscellaneous Current and Accrued Liabilities		70,098,350	72,945,604	2,847,254
16	243.00 Obligations Under Capital Leases-Current				-
17	244.00 Price Risk Liability - Current		5,730,617	2,804,670	(2,925,947)
18	245.00 Derivative Inst. Liab. Hedges-Current		44,970	-	(44,970)
19	TOTAL CURRENT AND ACCRUED LIABILITIES		140,492,666	206,096,833	65,604,167
20					
21	DEFERRED CREDITS				
22	252.00 Customer Advances for Construction		4,686,903	4,761,141	74,238
23	253.00 Other Deferred Credits		4,261,522	10,244,311	5,982,789
24	254.00 Other Regulatory Liabilities		85,002,126	103,637,816	18,635,690
25	255.00 Accumulated Deferred Investment Tax Credits		4,623,544	4,263,304	(360,240)
26	256.00 Deferred Gains from Disposition of Utility Plant				-
27	257.00 Unamortized Gain on Reacquired Debt				-
28	281.00 Accum. Deferred Income Taxes-Assume. Amortization Property				-
29	282.00 Accum. Deferred Income Taxes-Other Property		291,706,912	365,238,817	73,531,905
30	283.00 Accum. Deferred Income Taxes-Other		22,934,464	10,136,714	(12,797,750)
31	TOTAL DEFERRED CREDITS		413,215,471	498,282,103	85,066,632
32					
33	TOTAL LIABILITIES & OTHER CREDITS		1,243,752,000	1,355,321,058	111,569,058

201. NOTES TO BALANCE SHEET

- The space below is provided for important notes regarding the balance sheet or any account thereof.
- Furnish particulars as to any contingent assets or liabilities existing at end of year. Minor items may be grouped by classes. For any dividends in arrears at the end of the year on cumulative preferred stock, state the date of the last dividend, the arrearage per share, and the total amount of the arrearage.
- For Other Plant Adjustments, Account 115, explain the origin of such amount, debits and credits during the year and plan of disposition contemplated, giving references to Commission orders or to other authorizations repeating classification of amounts as plant adjustments and requirements as to disposition thereof.
- If the notes to balance sheet, appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by instructions 2 and 3 above, such notes may be attached hereto.
- Columbia Gas of Pennsylvania changed storage accounting method to WACOG from LIFO effective 1/1/11 (P-2010-220925). The value of base gas was revalued for regulatory purposes. The additional revalued amount for base gas (\$2,994,257) is included in account 191.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

205. UTILITY PLANT IN SERVICE - Account No. 101.0

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	INTANGIBLE PLANT	XXX	XXX	XXX	XXX	XXX
2	301 Organization	100,100				100,100
3	302 Franchises & Consents	25,468				25,468
4	303 Other Plant and Miscellaneous Equipment	5,963,082	2,442,211	996,745		7,408,548
5	Total Intangible Plant	6,088,650	2,442,211	996,745		7,533,116
6	MANUFACTURED GAS PRODUCTION PLANT	XXX	XXX	XXX	XXX	XXX
7	304 Land and Land Rights					-
8	305 Structures and Improvements					-
9	306 Boiler Plant Equipment					-
10	307 Other Power Equipment					-
11	308 Coke Ovens					-
12	309 Infiltration Galleries and Tunnels					-
13	310 Producer Gas Equipment					-
14	311 Liquefied Petroleum Gas Equipment					-
15	312 Oil Gas Generating Equipment					-
16	313 Generating Equipment-Other Processes					-
17	314 Coal, Coke and Ash Handling Equipment					-
18	315 Catalytic Cracking Equipment					-
19	316 Other Reforming Equipment					-
20	317 Purification Equipment					-
21	318 Residential Refining Equipment					-
22	319 Gas Molding Equipment					-
23	320 Other Equipment					-
24	Total Gas Manufacturing Plant					-
25	NATURAL GAS PRODUCTION & GATHERING PLANT	XXX	XXX	XXX	XXX	XXX
26	325.1 Producing Lands					-
27	325.2 Producing Leaseholds					-
28	325.3 Gas Rights					-
29	325.4 Rights of Way					-
30	325.5 Other Land and Land Rights					-
31	326 Other Plant and Miscellaneous Equipment					-
32	327 Field Compressor Station Structures					-
33	328 Field Measuring & Regulating Station Structures					-
34	329 Other Structures					-
35	330 Producing Gas Wells-Well Construction					-
36	331 Producing Gas Wells-Well Equipment					-
37	332 Field Lines					-
38	333 Field Compressor Station Equipment					-
39	334 Field Measuring & Regulating Station Equipment					-
40	335 Drilling & Cleaning Equipment					-
41	336 Purification Equipment					-
42	337 Other Equipment					-
43	338 Unsuccessful Exploration & Development Costs					-
44	Total Natural Gas Production & Gathering Plant					-
45	PRODUCTS EXTRACTION PLANT	XXX	XXX	XXX	XXX	XXX
46	340 Land and Land Rights					-
47	341 Other Plant and Miscellaneous Equipment					-
48	342 Extraction & Refining Equipment					-
49	343 Pipe Lines					-
50	344 Extracted Product Storage Equipment					-
51	345 Compressor Equipment					-
52	346 Gas Measuring and Regulating Equipment					-
53	347 Other Equipment					-
54	Total Products Extraction Plant					-
55	NATURAL GAS PRODUCTION & PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
56	350.1 Land	23,882				23,882
57	350.2 Rights of Way	1,932				1,932
58	351 Structures and Improvements	809,948	868,313			1,476,261
59	352 Wells	967,812				967,812
60	352.1 Storage Leaseholds and Rights	206,941				206,941
61	352.2 Reservoirs					-
62	352.3 Nonrecoverable Natural Gas					-
63	353 Lines	405,288				405,288

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

205. UTILITY PLANT IN SERVICE - Account No. 101.0

Line No.	Account Number and Title (b)	Balance Previous Year (b)	Additions (c)	Retirements (c)	Adjustments +/- (e)	Balance End of Year (f)
64	354 Compressor Station Equipment	584,072				584,072
65	355 Measuring and Regulating Equipment	123,010				123,010
66	356 Purification Equipment					
67	357 Other Equipment					
68	Total Natural Gas Production and Processing Plant	2,922,885	866,313			3,789,198
69	OTHER STORAGE PLANT	XXX	XXX	XXX	XXX	XXX
70	360 Land & Land Rights					
71	361 Structures and Improvements					
72	362 Gas Holders					
73	363 Purification Equipment					
74	363.1 Liquefaction Equipment					
75	363.2 Vaporizing Equipment					
76	363.3 Compressor Equipment					
77	363.4 Measuring and Regulating Equipment					
78	363.5 Other Equipment					
79	Total Other Storage Plant					
80	BASE LOAD LIQUEFIED NATURAL GAS					
81	TERMINATING AND PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
82	364.1 Land & Land Rights					
83	364.2 Structures and Improvements					
84	364.3 LNG Processing Terminal Equipment					
85	364.4 LNG Transportation Equipment					
86	364.5 Measuring and Regulating Equipment					
87	364.6 Compressor Station Equipment					
88	364.7 Communication Equipment					
89	364.8 Other Equipment					
90	Total Base Load Liquefied Natural Gas Term. & Proc. Plant					
91	TRANSMISSION PLANT	XXX	XXX	XXX	XXX	XXX
92	365.1 Land & Land Rights					
93	365.2 Rights of Way					
94	366 Structures and Improvements					
95	367 Mains					
96	368 Compressor Station Equipment					
97	368 Measuring and Regulating Station Equipment					
98	370 Communication Equipment					
99	371 Other Equipment					
100	Total Transmission Plant					
101	DISTRIBUTION PLANT	XXX	XXX	XXX	XXX	XXX
102	374 Land & Land Rights	5,444,973	92,987	5,407		5,532,553
103	375 Structures and Improvements	6,440,420	553,831	43,830		6,990,421
104	376 Mains	575,788,219	59,576,153	6,094,676		629,269,696
105	377 Compressor Station Equipment					
106	378 Measuring & Regulating Station Equipment-General	14,391,391	963,031	316,954		15,037,468
107	379 Measuring & Regulating Station Equipment-City Gate C. St.	153,795				153,795
108	380 Services	256,631,246	24,532,397	4,301,280		286,862,383
109	381 Meters	34,051,127	10,814,264	688,641		44,176,750
110	382 Meter Installations	28,956,618	1,589,021	93,241		30,432,398
111	383 House Regulators	7,843,286	705,126	12,047		8,536,365
112	384 House Regulatory Installations	3,877,124		12,351		3,864,773
113	385 Industrial Measuring and Regulating Station Equipment	5,858,113	237,593	179,661		5,916,045
114	386 Other Property on Customers' Premises					
115	387 Other Equipment	944,686	230,720			1,175,406
116	Total Distribution Plant	950,380,998	99,274,923	11,747,888		1,037,906,033
117	GENERAL PLANT	XXX	XXX	XXX	XXX	XXX
118	389 Land & Land Rights					
119	390 Structures and Improvements	49,821				49,821
120	391 Office Furniture & Equipment	3,589,891	2,555,650	740,413		5,405,128
121	392 Transportation Equipment	225,412	3,781			229,193
122	393 Stores Equipment	18,456		221		18,235
123	394 Tools & Garage Equipment	11,410,839	595,580	144,269		11,862,150
124	395 Laboratory Equipment	91,073	19,064	1,332		108,825
125	396 Power Operated Equipment	1,787,688	35,685			1,833,373
126	397 Communication Equipment	4,930,154		413,371		4,516,783
127	398 Miscellaneous Equipment	362,537	24,891	8,014		379,414
128	399 Other Tangible Property					
129	Total General Plant	22,475,871	3,234,871	1,307,620		24,402,922
128	Total Plant	981,869,424	105,818,118	14,052,253		1,075,635,289

206. ACCUMULATED DEPRECIATION OF UTILITY PLANT -
Account Nos. 108, 111, 115 and 119

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

Line No.	Item (a)	Total (b)	101 Utility Plant In Service (c)	104 Utility Plant Leased to Others (d)	105 Property Held for Future Use (e)	107.0 Construction Work In Progress (f)
1	Balance Beginning of Year	287,268,223	287,268,223			
2	Credits During Year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3	Depreciation Provisions charged to:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
4	403. Depreciation	24,967,414	24,967,414			
5	413. Income from Utility Plant Leased to Others					
6	404. Amortization	2,126,246	2,126,246			
7						
8						
9						
10	Total Depreciation Provisions	27,093,660	27,093,660	0	0	0
11	Recoveries from Insurance					
12	Salvage Realized from Retirements	19,610	19,610			
13	Facility Damages	-	-			
14	Other Credits Sale of Land	2,515	2,515			
15						
16						
17						
18	Total Credits During Year	22,125	22,125	0	0	0
19	Total Credits	27,115,785	27,115,785	0	0	0
20	Debits During Year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
21	Retirement of Utility Plant	14,052,253	14,052,253			
22	Cost of Removal	3,431,845	3,431,845			
23	Other Debits (Gain on Land)	-	-			
24		-	-			
25						
26						
27						
28	Total Debits During Year	17,484,098	17,484,098	0	0	0
29	Balance at End of Year	296,899,910	296,899,910	0	0	0

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

207. GAS PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net	Not Applicable				0
2	PUC Difference (Ratemaking)					0
3	Less Contributions (Net)					0
4	Net Utility Plant Acquired					0
5	Purchase Price					0
6	Acquisition Adjustment					0
7						
8						

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

208. CONSTRUCTION WORK IN PROGRESS - Account No. 107

1. Describe the particulars concerning utility plant in process of construction but not ready for service at end of the Calendar Year.
2. Describe separately each work order that exceeds the lesser of an estimated expenditure of \$300,000 or 10% of the book cost of utility plant at the beginning of the year. All other work orders may be grouped by nature of project.

Line No.	Description of Work		Balance End of Year	Estimate Total Cost of Construction	Projected In-Service Date
	(a)	(b)	(c)	(d)	
1	303.30	Misc Intangible Plant	2,528,321	609,325	
2	351.20	Compressor Station	18,846	4,542	
3	374.40	Land RTS - Other Dist	50,567	12,187	
4	375.40	Regulating Structures	105,497	25,425	
5	375.70	Other Structures	874,339	210,716	
6	375.71	Other Structures - ILP	24,849	5,989	
7	376.00	Mains	5,039,117	1,214,427	
9	376.08	CSL Replacement	60,691	14,627	
10	376.25	BS & CI Replace	57	14	
11	378.20	M&R Equip-General-Reg	546,309	131,660	
12	380.00	Services	501,038	120,750	
13	381.00	Meters	30,240	7,288	
14	381.10	AMR Devices	5,262,394	1,268,237	
15	382.00	Meter Installations	175,807	42,369	
16	383.00	House Regulators	139,362	33,586	
17	385.00	Ind M&R Equipment	87,299	21,039	
18	385.10	Ind M&R Station	1,267	305	
19	387.45	Other Eq-Telephone	130,511	31,453	
20	391.10	Office Furniture & Equipment	3,048	0	
21	398.00	Misc Equipment	29,791	0	
		TOTALS	15,609,350	3,753,939	

Work Orders over \$300,000:

Work Order	Description	W.O. Type	Location
00559.WP9964.2321	Install 3, 600' - 8" P, 60' - 4" P, 90' - 2" P	Mains - Service Improvement	Cumberland Township
00889.WPA416.0037	BTU Billing System	Software	East Deer Township
00889.WPA425.0037	Call Center VOIP	Software	Mt. Lebanon Township
00903.WP1467.2321	Rebuild Jeannette Shop	General Structures	City of Jeannette
09101.WP2110.2221	Automatic Meter Reading - Statewide	Automatic Meter Reading Devices	Bethel Park Borough
09101.WP2852.2221	Automatic Meter Reading - Bethel Park	Automatic Meter Reading Devices	Bethel Park Borough
09101.WP9543.2421	Automatic Meter Reading - York Area	Automatic Meter Reading Devices	West Manchester Township

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

210. INVESTMENTS (Accounts 123 - 123.1 - 124 - 136)

1. Report below investments in Accounts 123, Investments in Associated Companies 123.1, Investments in Subsidiary Companies, 124, Other Investments and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investments in Securities - List and describe each security owned giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities acquired, designate such fact and in a footnote state the name of pledges and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case or docket number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Costs* Beginning of Year (d)	Principal Amount or No. of Shares (e)	Book Cost End of Year (f)	Revenues For Year (g)	Gain or Loss From Invest Disposed of (h)
1	Temporary Cash Investments:							
2	Hedging Activities	Various	Various	10,966,990	5,751,975	5,751,975	(7,373)	(16,033,255)
3	Excess Money Pool	Various	Various	52,129				
4	Investments in Associated Companies	2010	Various	15,995,659		16,940,076	652,719	
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26				27,014,778	5,751,975	22,692,051	645,346	(16,033,255)

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

211. NOTES AND OTHER ACCOUNTS RECEIVABLE (Accounts 141, and 143)

If interest was derived during year from notes liquidated before the end of the year, include such interest revenue in column (d).

Line No.	Item (a)	Notes Receivable			Other Accounts Receivable	
		12/31/2010 (b)	12/31/2011 (c)	Interest Revenue (d)	12/31/2010 (e)	12/31/2011 (f)
1	A/R - Off System Sales				8,389,513	1,415,943
2	A/R - Employee Appliance Purchases				300	-
3	A/R - LIHEAP Program				892	1,385
4	A/R - Transportation				105,677,825	117,489,662
5	A/R - Customer Assistance Program				1,246,142	1,354,149
6	A/R - TGP Settlement Receivable				1,364,311	454,770
7	A/R - Income Tax Refunds Receivable				3,332,352	-
8	A/R - Miscellaneous				24,764	370,406
9	A/R - Columbia Gas of Pennsylvania Receivables Company				(119,581,270)	(121,079,235)
10	A/R - Miscellaneous				454,829	7,080

212. NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)

1. Furnish below the particulars indicated concerning notes receivable from associated companies at end of year.
2. If any note was received in satisfaction of an open account indebtedness, state the period covered by such open account.
3. Include in column (f) the amount of any interest revenue during the year on notes that were paid off before the end of year.
4. Give particulars of any notes pledged or discounted. This schedule shall include all transactions during the year with each affiliated interest affecting account 145 and account 233.

Line No.	Name of Associated Company (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (d)	Interest Rate (e)	Amount (f)
1	Columbia Gas of Pennsylvania Receivables Corporation			29,650,712		29,650,712
2						
3						
4						
5						
6						
7						
8						

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**213. ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCOUNT 146)
AND ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 234)**

1. Furnish below the particulars called for concerning Account Receivables and Payables from Associated Companies.
2. The term "Services Received" set forth on line 21 of this schedule means the Management, Construction, Engineering, Purchasing Legal, Accounting or other similar service which has been rendered to respondent under written, oral or implied contracts.
3. The term "Joint Expenses Transferred" set forth on lines 6 and 22 means Central office and/or other expenses continuously assessed against respondent covering all locations of common operating costs.
4. This schedule shall include all transactions during the year with each affiliated interest affecting Account 146.

Line No.	Item (a)	Entries During Year
		(b)
1	Debits During Year	
2	Cash Dispensed	1,468,067,196
3	Materials and Supplies Sold	
4	Services Rendered	18,192,821
5	Joint Expense Transferred	
6	Interest and Dividends Receivable	1,366,580
7	Rents Receivable	
8	Securities Sold	
9	Other Debits (Specify)	
10	Loans Receivable (Short Term)	455,791,843
11		
12		
13	Total Debits During Year	1,943,418,440
14		
15	Credits During Year	
16	Cash Received	(1,599,375,651)
	Gas Purchased	(53,098,943)
1	Fuel Purchased	
2	Materials and Supplies Purchased	
3	Services Received	(256,408,139)
4	Joint Expense Transferred	
5	Interest and Dividends Payable	(18,314,696)
6	Rents Payable	
7	Securities Purchased	
8	Transferred to Account "145"	
9	Other Credits (Specify)	
10	Loans Payable (Short Term)	(103,428,161)
11		
12		
13	Total Credits During Year	(2,030,625,590)
14	Balance at End of Year	(87,207,150)

*Exchange gas included with gas purchased

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

215. PLANT MATERIALS AND OPERATING SUPPLIES (Account 154)

1. Summarize below by character of materials and supplies, the balances in account 154 at the beginning and end of the year.
2. Account entries totaling \$300,000 or 1% of gross revenues, (whichever is less), during the year shall be explained, showing the class of materials affected and the various classes of accounts (operating expenses, clearing accounts, plant accounts, etc.) debited or credited.

Line No.	Classification of Materials And Supplies (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase /Decrease (d)
1	Other Inventories	587,906	713,008	125,102
2				-
3				-
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
16				-
17	Total	587,906	713,008	125,102

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

216. UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 225)

1. Report under separate subheadings for Unamortized Debt Discount and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parenthesis.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than by debit or credit to Surplus.
6. Set out separately and identify amounts applicable to issues which have been redeemed, although those amounts, prior to the effective date of the Uniform System of Accounts may have prior to the effective date of the Uniform System of Accounts may have been combined with the discount and expense on the refunding issue.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt.

Line No.	Designation of Long-Term Debt (e)	PRINCIPAL AMOUNT OF SECURITIES TO WHICH OR PREMIUM RELATES (b)	TOTAL DISCOUNT AND EXPENSE OR NET PREMIUM (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total								

217. EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below the information indicated concerning this account, grouping the items by departments, and showing totals for each department.
2. Include in the description the date property was abandoned or other extraordinary loss incurred.

Line No.	Description of Property Loss Or Damage (a)	Comm. Auth. No. (b)	Amortization Period (Give Years Only)		Total Amount of Loss (e)	Previously Written off (f)	Written off During Year		Balances At End of Year (i)
			From (c)	To (d)			Account Charged (g)	Amount (h)	
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8	Total								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

231. LONG-TERM DEBT (Accounts 221,222,224)
 (Excluding Advances from Affiliated Companies)

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year include such interest expense in column (g).
7. If interest was matured but unpaid on any obligation, state in a footnote the class and series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired, Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35	TOTAL								

*Total amount outstanding without reduction for amount held by respondent.

400. INCOME STATEMENT REVENUES AND EXPENSES

Balances at Beginning of Year must be consistent with balances at end of previous year

[illegible]

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	OPERATING EXPENSES				
2	401 Operation Expenses		403,613,738	461,221,609	(57,607,871)
3	402 Maintenance Expenses		13,874,611	14,117,846	(243,235)
4	403 Depreciation Expenses		24,967,414	22,464,793	2,502,621
5	404.1 Amort. & Depletion of Prod. Natural Gas Land & Rights				-
6	404.2 Amort. Of Underground Storage Land & Land Rights		1,925	1,925	-
7	404.3 Amort. Of Other Limited-Term Gas Plant		2,124,321	1,800,041	324,280
8	405.0 Amortization of Other Gas Plant				-
9	406.0 Amortization of Gas Plant Acquisition Adjustments				-
10	407.1 Amort. Of Prop. Losses, Unrec. Plant & Reg. Study C.				-
11	407.2 Amortization of Conversion Expense				-
12	407.3 Regulatory Debits				-
13	407.4 Regulatory Credits				-
14	408.1 Taxes Other Than Income Taxes, Utility Opr. Income	408	4,067,712	3,686,286	381,426
15	409.1 Income Taxes, Utility Operating Income	409	(8,514,803)	(986,794)	(7,528,009)
16	410.1 Provision for Deferred Income Taxes, Ut. Opr. Income	411	80,848,539	34,773,988	46,074,551
17	411.1 Prov. For Def. Income Taxes-Credit, Ut. Opr. Income	412	(75,544,810)	(41,031,442)	(34,513,368)
18	411.4 Investment Tax Credit Adjustments, Ut. Operations		(360,240)	(360,240)	-
19	411.6 Gains from Disposition of Utility Plant				-
20	411.7 Losses from Disp. of Utility Plant				-
21	Total Utility Operating Expenses		445,078,407	495,688,012	(50,609,605)
22	OTHER OPERATING INCOME				-
23	412.0 Revenues from Gas Plant Leased to Others				-
24	413.0 Expenses of Gas Plant Leased to Others				-
25	414.0 Other Utility Operating Income				-
26	Total Other Operating Income		-	-	-
27	OTHER INCOME				-
28	415.0 Rev. from Merchandising, Jobbing and Contract Work		32,705	50,560	(17,855)
29	416.0 Costs and Exp. of Merchandising Jobbing & Contract Wk		(83,018)	(97,415)	14,397
30	417.0 Revenue from Non-Utility Operations		(2,247,259)	(2,427,039)	179,780
31	418.0 Non Operating Rental Income		899,832	995,559	(95,727)
32	418.1 Equity in Earnings of Subsidiary Companies				-
33	419.0 Interest & Dividend Income		1,495,424	2,483,105	(987,681)
34	419.1 Allowance for Other Funds Used During Construction				-
35	421.0 Miscellaneous Non Operating Income		3,270,514	4,281,572	(1,011,058)
36	421.1 Gain on Disposition of Property, Total Other Income				-
37	Total Other Income		3,368,198	5,286,342	(1,918,144)
38	OTHER INCOME DEDUCTIONS				-
39	421.2 Loss on Disposition of Property				-
40	425.0 Miscellaneous Amortization				-
41	426.1 Donations		577,362	475,546	101,816
42	426.2 Life Insurance				-
43	426.3 Penalties		4,702	(4,811)	9,513
44	426.4 Exp. for Certain Civic, Political & Related Activities		117	-	117
45	426.5 Other Deductions		84,603	152,641	(68,038)
46	Total Other Income Deductions		666,784	623,376	43,408
47	TAXES APPLICABLE TO OTHER INCOME & DED.				-
48	408.2 Taxes Other Than Income Taxes, Otr. Income & Ded.				-
49	409.2 Income Taxes, Other Income & Deductions		1,124,275	2,111,548	(987,273)
50	410.2 Prov. for Deferred Income Taxes, Otr. Income & Ded.		2,131	63,001	(60,870)
51	411.2 Prov. for Def. Income Taxes, Credit, Otr Income & Ded.		(538,704)	(608,392)	69,688
52	411.5 Investment Tax Cr. Adjustments, Nonutility Operations				-
53	420.0 Investment Tax Credits				-
54	Total Taxes on Other Income and Deductions		587,702	1,566,157	(978,455)
55	Net Other Income and Deductions		2,113,712	3,096,809	(983,097)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	INTEREST CHARGES				
2	427 Interest on Long-Term Debt				-
3	428 Amortization of Debt Discount and Expense				-
4	428.1 Amortization of Loss on Reacquired Debt				-
5	429 Amortization of Premium on Debt-Credit				-
6	429.1 Amortization of Gain on Reacquired Debt-Credit				-
7	430 Interest on Debt to Associated Companies		17,661,977	16,114,098	1,547,879
8	431 Other Interest Expense		2,749,466	411,468	2,337,998
9	432 Allowance for Borrowed Funds Used During Construction-Cr		(164,022)	(140,718)	(23,304)
10	Net Interest Charges		20,247,421	16,384,848	3,862,573
11	EXTRAORDINARY ITEMS				
12	434 Extraordinary Income				-
13	435 Extraordinary Deductions				-
14	409.3 Income Taxes-Extraordinary Items				-
15	Net Income		41,538,855	50,187,065	(8,648,210)
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

405. OPERATION AND MAINTENANCE EXPENSES

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	MANUFACTURED GAS PRODUCTION EXPENSES		XXX	XXX	XXX
2	Steam Production Expenses				
3	Operation				
4	700.0 Operation Supervision and Engineering				-
5	701.0 Operating Labor				-
6	702.0 Boiler Fuel				-
7	703.0 Miscellaneous Steam Expenses				-
8	Total Steam Production Operation Expenses		-	-	-
9	Maintenance				
10	704.0 Steam Transferred-Credit				-
11	705.0 Maintenance, Supervision and Engineering				-
12	706.0 Maintenance of Structures and Improvements				-
13	707.0 Maintenance of Boiler Plant Improvement				-
14	708.0 Maintenance of Other Steam Production Plant				-
	Total Steam Production Maintenance Expenses			-	-
15	Manufactured Gas Production				
16	710.0 Operation Supervision and Engineering				-
17	Production Labor and Expenses				
18	711.0 Steam Expenses				-
19	712.0 Other Power Expenses				-
20	713.0 Coke Oven Expenses				-
21	714.0 Producer Gas Expenses				-
22	715.0 Water Gas Generating Expenses				-
23	716.0 Oil Gas Generating Expenses				-
24	717.0 Liquefied Petroleum Gas Expenses				-
25	718.0 Other Process Production Expenses				-
	Total Production Labor and Expenses		-	-	-
26	Gas Fuels				
27	719.0 Fuel Under Coke Ovens				-
28	720.0 Producer Gas Fuel				-
29	721.0 Water Gas Generator Fuel				-
30	722.0 Fuel for Oil Gas				-
31	723.0 Fuel for Liquefied Petroleum Gas Process				-
32	724.0 Other Gas Fuels				-
	Total Gas Fuels Expenses		-	-	-
33	Gas Raw Materials				
34	725.0 Coal Carbonized in Coke Ovens				-
35	726.0 Oil for Water Gas				-
36	727.0 Oil for Oil Gas				-
37	728.0 Liquefied Petroleum Gas Expenses				-
38	729.0 Raw Materials for Other Gas Processes				-
39	730.0 Residuals Expenses				-
40	731.0 Residuals Produced-Credit				-
41	732.0 Purification Expenses				-
42	733.0 Gas Mixing Expenses				-
43	734.0 Duplicate Charges-Credit				-
44	735.0 Miscellaneous Production Expenses				-
45	736.0 Rents				-
	Total Gas Raw Materials Expenses		-	-	-
46	Maintenance				
47	740.0 Maintenance Supervision and Engineering				-
48	741.0 Maintenance of Structures and Improvements				-
49	742.0 Maintenance of Production Equipment				-
	Total Maintenance Expenses		-	-	-
	Total Manufactured Gas Production Expenses		-	-	-
50	NATURAL GAS PRODUCTION EXPENSES		XXX	XXX	XXX
51	Production and Gathering				
52	Operation				
53	750.0 Operating Supervision and Engineering				-
53	751.0 Production Maps and Records				-
54	752.0 Gas Wells Expenses				-

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

405. OPERATION AND MAINTENANCE EXPENSES (Continue)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	753.0 Field Lines Expenses				-
2	754.0 Field Compressor Station Expenses				-
3	755.0 Field Compressor Station Fuel and Power				-
4	756.0 Field Measuring and Regulating Station Expenses				-
5	757.0 Purification Expenses				-
6	758.0 Gas Well Royalties				-
7	759.0 Other Expenses				-
8	760.0 Rents				-
	Total Production & Gathering Operation Expenses		-	-	-
9	Maintenance				
10	761.0 Maintenance Supervision and Engineering				-
11	762.0 Maintenance of Structures and Improvements				-
12	763.0 Maintenance of Producing Gas Wells				-
13	764.0 Maintenance of Field Lines				-
14	765.0 Maintenance of Field Compressor Station Equipment				-
15	766.0 Maintenance of Field Measuring and Reg. Station Equip.				-
16	767.0 Maintenance of Purification Equipment				-
17	768.0 Maintenance of Drilling and Cleaning Equipment				-
18	769.0 Maintenance of Other Equipment				-
	Total Production & Gathering Maintenance Expenses		-	-	-
19	Products Extraction				
20	Operation				
21	770.0 Operation Supervision and Engineering				-
22	771.0 Operating Labor				-
23	772.0 Gas Shrinkage				-
24	773.0 Fuel				-
25	774.0 Power				-
26	775.0 Materials				-
27	776.0 Operation Supplies and Expenses				-
28	777.0 Gas Processed by Others				-
29	778.0 Royalties on Products Extracted				-
30	779.0 Marketing Expenses				-
31	780.0 Products Purchased for Resale				-
32	781.0 Variation in Products Inventory				-
33	782.0 Extracted Products Used by the Utility-Credit				-
34	783.0 Rents				-
	Total Products Extraction Operation Expenses		-	-	-
35	Maintenance				
36	784.0 Maintenance Supervision and Engineering				-
37	785.0 Maintenance of Structures and Improvements				-
38	786.0 Maintenance of Extraction and Refining Equipment				-
39	787.0 Maintenance of Pipe Lines				-
40	788.0 Maintenance of Extracted Products Storage Equipment				-
41	789.0 Maintenance of Compressor Equipment				-
42	790.0 Maintenance of Gas Measuring & Regulating Equipment				-
43	791.0 Maintenance of Other Equipment				-
	Total Products Extraction Maintenance Expenses		-	-	-
	Total Natural Gas Production Expenses		-	-	-
44	EXPLORATION AND DEVELOPMENT EXPENSES		XXX	XXX	XXX
45	Operation				
46	795.0 Delay Rentals				-
47	796.0 Nonproductive Well Drilling				-
48	797.0 Abandoned Leases				-
49	798.0 Other Exploration				-
	Total Exploration and Development Operation Exp.		-	-	-
50	OTHER GAS SUPPLY EXPENSES		XXX	XXX	XXX
51	Operation				
52	800.0 Natural Gas Well Head Purchases				-
53	801.0 Natural Gas Well Head Purchases, Intercompany Trans.		691,708	829,771	(138,063)
54	802.0 Natural Gas Gasoline Plant Outlet Purchases				-
55	803.0 Natural Gas Transmission Line Purchases		267,312,556	302,210,150	(34,897,594)
56	804.0 Natural Gas City Gate Purchases		21,330,375	24,175,184	(2,844,809)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

405. OPERATION AND MAINTENANCE EXPENSES (Continued)
Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/ Decrease (e)
1	804.1 Liquefied Natural Gas Purchases				-
2	805.0 Other Gas Purchases		42,845,927	1,490,233	41,355,694
3	805.1 Purchases Gas Cost Adjustments				-
4	806.0 Exchange Gas		4,753,921	1,259,628	3,494,293
5	807.0 Purchased Gas Expenses		1,549,906	1,619,770	(69,864)
6	808.1 Gas Withdrawn from Storage-Debit		67,735,376	154,176,111	(86,440,735)
7	808.2 Gas Delivered to Storage-Credit		(126,306,021)	(144,889,502)	18,583,481
8	809.1 Withdrawals of Liquefied Nat. Gas Held for Processing				-
9	809.2 Deliveries of Natural Gas for Processing				-
10	810.0 Gas Used for Compressor Station Fuel-Credit				-
11	811.0 Gas Used for Products Extraction-Credit				-
12	812.0 Gas Used for Other Utility Operations-Credit		(268,652)	(258,886)	(9,766)
13	813.0 Other Gas Supply Expenses		6,502	22,050	(15,548)
	Total Gas Supply Operation Expenses		279,651,598	340,634,509	(60,982,911)
14	Natural Gas Storage, Terminating & Processing Exp.				
15	Underground Storage Expenses				
16	814.0 Operation Supervision and Engineering				-
17	815.0 Maps and Records				-
18	816.0 Wells Expenses		6,884	9,940	(3,056)
19	817.0 Lines Expenses		25,937	26,632	(695)
20	818.0 Compressor Station Expenses		120,569	143,991	(23,422)
21	819.0 Compressor Station Fuel and Power				-
22	820.0 Measuring and Regulating Station Expenses		10,697	8,481	2,216
23	821.0 Purification Expenses		2,381	1,243	1,138
24	822.0 Exploration and Development				-
25	823.0 Gas Losses		2,998	4,641	(1,643)
26	824.0 Other Expenses				-
27	825.0 Storage Well Royalties		5,976	5,896	80
28	826.0 Rents				-
	Total Underground Storage Expenses		175,442	200,824	(25,382)
29	Maintenance				
30	830.0 Maintenance Supervision and Engineering				-
31	831.0 Maintenance of Structures and Improvements				-
32	832.0 Maintenance of Reservoirs and Wells		2,635	744	1,891
33	833.0 Maintenance of Lines				-
34	834.0 Maintenance of Compressor Station Equipment		12,046	2,764	9,282
35	835.0 Maintenance of Measuring & Regulating Station Equip.				-
36	836.0 Maintenance of Purification Equipment		3,624	1,865	1,759
37	837.0 Maintenance of Other Equipment				-
	Total Maintenance Expenses		18,305	5,373	12,932
38	Other Storage Expenses				
39	Operation				
40	840.0 Operating Supervision and Engineering				-
41	841.0 Operation Labor and Expenses				-
42	842.0 Rents				-
43	842.1 Fuel				-
44	842.2 Power				-
45	842.3 Gas Losses				-
	Total Operation Expenses		-	-	-
46	Maintenance				
47	843.1 Maintenance Supervision and Engineering				-
48	843.2 Maintenance of Structures and Improvements				-
49	843.3 Maintenance of Gas Holders				-
50	843.4 Maintenance of Purification Equipment				-
51	843.5 Maintenance of Liquefaction Equipment				-
52	843.6 Maintenance of Vaporizing Equipment				-
53	843.7 Maintenance of Compressor Equipment				-
54	843.8 Maintenance of Measuring and Regulatory Equipment				-
55	843.9 Maintenance of Other Equipment				-
	Total Maintenance Expenses		-	-	-

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1					
2	LIQUEFIED NATURAL GAS TERMINATING AND				
3	PROCESSING EXPENSES		XXX	XXX	XXX
4	Operation				
5	844.1 Operation Supervision and Engineering				-
6	844.2 LNG Processing Terminal Labor and Expenses				-
7	844.3 Liquefaction Processing Labor and Expenses				-
8	844.4 LNG Transportation Labor and Expenses				-
9	844.5 Measuring and Regulating Labor and Expenses				-
10	844.6 Compressor Station Labor and Expenses				-
11	844.7 Communication System Expenses				-
12	844.8 System Control and Load Dispatching				-
13	845.1 Fuel				-
14	845.2 Power				-
15	845.3 Rents				-
16	845.4 Demurrage Charges				-
17	845.5 Warfare Receipts-Credit				-
18	845.6 Processing Liquefied or Vaporized Gas by Others				-
19	846.1 Gas Losses				-
20	846.2 Other Expenses				-
	Total Liq. N.G. Term & Proc. Operation Expenses				-
21	Maintenance				
22	847.1 Maintenance Supervision and Engineering				-
23	847.2 Maintenance of Structures and Improvements				-
24	847.3 Maintenance of LNG Processing Terminal Equipment				-
25	847.4 Maintenance of LNG Transportation Equipment				-
26	847.5 Maintenance of Measuring and Regulating Equipment				-
27	847.6 Maintenance of Compressor Station Equipment				-
28	847.7 Maintenance of Communication Equipment				-
29	847.8 Maintenance of Other Equipment				-
	Total Liq. N.G. Term. Proc. Maintenance Expenses				-
30	TRANSMISSION EXPENSES		XXX	XXX	XXX
31	Operation				
32	850.0 Operating Supervision and Engineering				-
33	851.0 System Control and Load Dispatching				-
34	852.0 Communication System Expenses				-
35	853.0 Compressor Station Labor and Expenses				-
36	854.0 Gas for Compressor Station Fuel				-
37	855.0 Other Fuel and Power for Compressor Stations				-
38	856.0 Mains Expenses				-
39	857.0 Measuring and Regulating Station Expenses				-
40	858.0 Transmission and Compression of gas by Others				-
41	859.0 Other Expenses				-
42	860.0 Rents				-
	Total Transmission Operation Expenses				-
43	Maintenance				
44	861.0 Maintenance Supervision and Engineering				-
45	862.0 Maintenance of Structures and Improvements				-
46	863.0 Maintenance of Mains				-
47	864.0 Maintenance of Compressor Station Equipment				-
48	865.0 Maintenance of Measuring and Regulating Station Equip.				-
49	866.0 Maintenance of Communication Equipment				-
50	867.0 Maintenance of Other Equipment				-
51	870.0 Operation Supervision and Engineering		4,101,832	4,495,587	(393,755)
	Total Transmission Maintenance Expenses		4,101,832	4,495,587	(393,755)
52	DISTRIBUTION EXPENSES		XXX	XXX	XXX
53	Operation				
54	871.0 Distribution Load Dispatching		92,680	105,579	(12,899)
55	872.0 Compressor Station Labor and Expenses				-
56	873.0 Compressor Station Fuel and Power (Major Only)				-
57	874.0 Mains and Services Expenses		9,935,086	8,423,572	1,511,514
58	875.0 Measuring and Regulating Station Expenses-General		540,043	523,794	16,249

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	876.0 Measuring and Regulating Station Expenses-Industrial		214,442	228,049	(13,607)
2	877.0 Measuring and Regulating Station Expenses-City Gate				-
3	878.0 Meter and House Regulator Expenses		2,201,741	2,567,556	(365,815)
4	879.0 Customer Installations Expenses		4,025,593	3,948,975	76,618
5	880.0 Other Expenses		5,357,008	5,111,834	245,174
6	881.0 Rents		221,590	201,761	19,829
	Total Distribution Operation Expenses		26,690,015	25,606,707	1,083,308
7	Maintenance				
8	885.0 Maintenance Supervision and Engineering		36,229	25,651	10,578
9	886.0 Maintenance of Structures and Improvements		64,188	186,779	(122,591)
10	887.0 Maintenance of Mains		9,346,532	9,990,466	(643,934)
11	888.0 Maintenance of Compressor Station Equipment				-
12	889.0 Maintenance of Measuring & Reg. Station Equip.-Genl.		522,597	717,204	(194,607)
13	890.0 Maintenance of Measuring & Reg. Station Equip.-Indtri.		94,718	136,772	(42,054)
14	891.0 Maintenance of Measuring & Reg. Station Equip.-City G				-
15	892.0 Maintenance of Services		2,712,820	1,725,922	986,898
16	893.0 Maintenance of Meters & House Regulators		277,312	311,050	(33,738)
17	894.0 Maintenance of Other Equipment		801,910	1,018,629	(216,719)
	Total Maintenance Expenses		13,856,306	14,112,473	(256,167)
18	CUSTOMER ACCOUNTS EXPENSES		XXX	XXX	XXX
19	Operations				
20	901.0 Supervision				-
21	902.0 Meter Reading Expenses		2,510,381	2,610,792	(100,411)
22	903.0 Customer Records & Collection Expenses		8,697,393	8,234,713	462,680
23	904.0 Uncollectable Accounts		20,132,563	22,954,391	(2,821,828)
24	905.0 Miscellaneous Customer Accounts Expenses		17,609	17,328	281
	Total Customer Account Operations Expenses		31,357,946	33,817,224	(2,459,278)
25	CUSTOMER SERVICE & INFORM. EXPENSES		XXX	XXX	XXX
26	Operations				
27	907.0 Supervision		-	-	-
28	908.0 Customer Assistance Expenses		7,607,565	5,751,431	1,856,134
29	909.0 Informational & Instructional Advertising Expenses		44,189	86,068	(41,879)
30	910.0 Miscellaneous Customer Service & Informational Exp.		1,301,517	1,215,135	86,382
	Total Cust. Service & Inform. Operations Expenses		8,953,271	7,052,634	1,900,637
31	SALES EXPENSES		XXX	XXX	XXX
32	Operation				
33	911.0 Supervision		-	-	-
34	912.0 Demonstrating and Selling Expenses		523,801	500,876	22,925
35	913.0 Advertising Expenses		80,030	42,239	37,791
36	914.0 (Reserved)		-	-	-
37	915.0 (Reserved)		-	-	-
38	916.0 Miscellaneous Sales Expenses		-	-	-
	Total Operation Sales Expenses		603,831	543,115	60,716
39	ADMINISTRATIVE AND GENERAL EXPENSES		XXX	XXX	XXX
40	Operation				
41	920.0 Administrative and General Salaries		3,311,792	3,741,688	(429,896)
42	921.0 Office Supplies and Expenses		(467,716)	2,974,415	(3,442,131)
43	922.0 Administrative Expenses Transferred-Credit		-	-	-
44	923.0 Outside Service Employed		29,060,646	26,190,514	2,870,132
45	924.0 Property Insurance		160,264	179,353	(19,089)
46	925.0 Injuries and Damages		3,309,947	3,868,945	(558,998)
47	926.0 Employee Pensions and Benefits		18,918,840	14,286,071	4,632,769
48	927.0 Franchise Requirements				-
49	928.0 Regulatory Commission Expenses		1,348,323	1,539,278	(190,955)
50	929.0 Duplicate Charges-Credit		-	-	-
51	930.1 General Advertising Expenses		145,454	163,209	(17,755)
52	930.2 Miscellaneous General Expenses		174,928	262,255	(87,327)
53	931.0 Rents		219,157	160,868	58,289
	Total Administrative and General Operation Expenses		56,181,635	53,366,596	2,815,039
54	Maintenance				
55	932.0 Maintenance of General Plant				-
	Total Gas Operation and Maintenance Expenses		56,181,635	53,366,596	2,815,039
59	Total Gas Operation Expenses		403,613,738	461,221,609	(57,607,871)
60	Total Maintenance Expenses		13,874,611	14,117,846	(243,235)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

408. TAXES OTHER THAN INCOME TAXES, UTILITY OPERATING INCOME (Account 408.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 408.1-Taxes Other Than Income Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; and Account No. 236-Taxes Accrued.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 236 Taxes Accrued (c)	Account 408.1 Taxes Other Than Income (d)
1	Social Security	-	(2,801,188)	1,808,803
2	Federal Unemployment	-	(50,230)	9,383
3	Pennsylvania Unemployment	-	(219,084)	163,916
4	Local Property Taxes	-	(10,393)	10,393
5	Public Utility Realty Tax	-	(161,435)	161,435
6	State Capital Stock Tax	-	(1,015,251)	1,015,251
7	Sales Tax	-	(672,752)	634,988
8	West Virginia Property Tax on Stored Gas	-	(226,616)	226,616
9	License & Franchise Tax & Tax on CNG	-	(32,304)	32,304
10	Ohio Commercial Activity Tax (CAT)	-	(4,625)	4,625
11	TOTAL	-	(5,193,876)	4,067,712

409. INCOME TAXES, UTILITY OPERATING INCOME (Account 409.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 409.1-Income Taxes, Ut. Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes and Account No. 236-Taxes Accrued.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Def. Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 409.1 Income Taxes Opr Income (e)
1	Federal Income Taxes	-	15,346,752	6,011,428	(6,011,428)
2	State Income Taxes	-	(5,298,969)	2,503,375	(2,503,375)
3	Local Income Taxes	-	-	-	-
4					
5					
6					
7					
8	Other Taxes (specify)				
9					
10					
11	TOTAL	-	10,047,783	8,514,803	(8,514,803)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

410. CALCULATION OF FEDERAL INCOME TAXES - CURRENT PERIOD

1. The totals as reported on this schedule should conform with amounts reported on corresponding Schedules.

Line No.	Item (a)	Total (b)	Current (c)	Deferred Property Related (d)	Deferred Other (e)
1	Operating Revenues	504,750,971	504,750,971	-	-
2	Operating Expenses	444,582,009	444,582,009	-	-
3	Operating Taxes (Non-Income)	4,067,712	4,067,712	-	-
4	Interest & Other Expense	20,247,421	20,247,421	-	-
5	Pre-Tax Operating Income				
	Total Line 1 Minus Lines 2-3-4	35,853,829	35,853,829	-	-
6	Other Income (Expense)	2,701,414	2,701,414	-	-
7	Pre Tax Book Income				
	Total Lines 5+6	38,555,243	38,555,243	-	-
8	Permanent and Flow-Through Differ.	(23,449,266)	(43,983,857)	20,534,591	-
9	Temporary Differences	-	(109,065,582)	-	109,065,582
10	State Only Differences	(121,052,669)	91,209,815	(20,534,591)	(191,727,893)
11	Subtotal	(105,946,692)	(23,284,381)	-	(82,662,311)
12	State Tax at Current Rate	(10,584,075)	(2,326,110)	-	(8,257,965)
13	Adjustments to State Tax	10,317,130	28,393	-	10,288,737
14	Adjustments for St. Tax Rate Changes	-	-	-	-
15	State Tax Accrual				
	Total Lines 12+13+14	(266,945)	(2,297,717)	-	2,030,772
16	Federal Taxable Income				
	Total Line 11 Minus Lines 10-12-13	15,372,922	(112,196,479)	20,534,591	107,034,810
17	Federal Tax at Current Rate	5,380,523	(39,268,768)	7,187,107	37,462,184
18	ITC Authorization	(360,240)	-	-	(360,240)
19	Adjustment for Fed. Tax Rate Changes	(1,353)	-	-	(1,353)
20	R & D Credits	-	-	-	-
21	IRS Audit Settlement				
22	Tax Rate Change on Extraord. Activity				
23	Other	(7,735,597)	34,175,957	-	(41,911,554)
24	Federal Tax Accrual				
	Total Lines 17 through 23	(2,716,667)	(5,092,811)	7,187,107	(4,810,963)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

**411. PROVISION FOR DEFERRED INCOME TAXES,
UTILITY OPERATING INCOME (Account 410.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 410.1-Provision for Deferred Income Taxes, Utility Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes, Utility Operating Income.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 410.1 Provision for Deferred Income Taxes (e)
1	Federal	-	(20,084,770)	(67,238,990)	73,147,509
2	State	-	(6,369,032)	(7,038,967)	7,701,030
3	Other	-	-	-	-
4					
5					
6					
7	Total	-	(26,453,802)	(74,277,957)	80,848,539

**412. PROVISION FOR DEFERRED INCOME TAXES
UTILITY OPR. INCOME, CREDIT (Account 411.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 411.1-Provision for Deferred Income Taxes-Credit. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 411.1 Provision for Deferred Income Taxes (e)
1	Federal	-	35,431,522	57,202,575	(69,894,185)
2	State	-	1,070,063	5,650,625	(5,650,625)
3	Other	-	-	-	-
4					
5					
6					
7	Total	-	36,501,585	62,853,200	(75,544,810)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

500. GAS PURCHASED

1. Report below the information called for concerning gas purchased for resale during year.
2. Purchases from independent natural gas producers shall be grouped on one line and columns (a), (d), (g) and (h) only shall be reported with respect to such purchase.
3. The quantities reported should be those shown by the bills rendered by the vendor. Indicate MCF, CCF or Therms
4. Report separately non-interruptible and interruptible purchases from the same company. Designate purchases from affiliated interest by an asterisk following the name in column (d).

Line No.	Purchased From (a)	Point of Delivery (b)	B.T.U. Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Cost Per Unit (h)
1	801. Natural Gas Field Line Purchases			163,273	691,708		691,708	4.24
2	803. Natural Gas Transmission Line Purchase			39,166,086	208,024,184	59,288,372	267,312,556	6.83
3	804. Natural Gas City Gate Purchases			4,896,229	21,330,375		21,330,375	4.36
4	805. Other Gas Purchases					42,845,927	42,845,927	
5								
6								
7								
8								
9								
10								
Totals				44,225,588	230,046,267	102,134,299	332,180,566	

501. SALES FOR RESALE

1. Report below the information called for concerning gas sold during year to other gas utilities or to public authorities for resale.
2. The quantities shown should be those shown by the bills rendered to the purchasers. Indicate MCF, CCF or Therms.
3. Report separately non-interruptible and interruptible sales to the same company. Designate sales to affiliated interest by an asterisk following the name in column (a)
4. Designate any sales which are other than firm sales.

Line No.	Sold To (a)	Point of Delivery (b)	BTU Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Revenue Per Unit (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Totals			-	-	-	-	-	

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

505. GAS ACCOUNT-NATURAL GAS

- 1 The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent adjusted for any differences in pressure bases used in measuring MCF of natural gas received and delivered.
- 2 If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

No.	Item (a)	MCF as Reported (b)
1	GAS RECEIVED	
2	Natural Gas Produced	
3	L.P.G. Gas Produced and Mixed with Natural Gas	
4	Manufactured Gas Produced and Mixed with Natural Gas	
5	Purchased Gas	44,225,588
6	Gas of Others Received for Transportation	39,151,095
7	Receipts of Respondent's Gas Transported or Compressed by Others	
8	Exchange Gas Received	9,443,763
9	Gas Received from Underground Storage	21,544,739
10	Other Receipts (Gas Lost from Storage)	768
11		
12		
13		
14	Total Receipts:	114,365,953
15	GAS DELIVERED	
16	Natural Gas Sales:	
17	Local Distribution by Respondent	30,468,550
18	Main Line Industrial Sales	4,305,589
19	Sales for Resale	
20	Interdepartmental Sales	
21	Unbilled Sales	(1,537,000)
21		
22	Total Sales	33,237,139
23	Deliveries of Gas Transported or Compressed for Others	39,151,095
24	Deliveries of Respondent's Gas for Trans. Or Compressed by Others	
25	Exchange Gas Delivered	7,802,764
26	Natural Gas used by Respondent	51,479
27	Natural Gas Delivered to Storage	24,921,653
28	Natural Gas for Franchise Requirements	
29	Other Deliveries (Off System Sales)	10,935,874
30	Total Deliveries	116,100,004
31	UNACCOUNTED FOR	
32	Production System Losses	
33	Storage Losses	768
34	Transmission System Losses	983
35	Distribution System Losses	(1,735,802)
36	Other Losses	
37		
38	Total Unaccounted For	(1,734,051)
38	Total Deliveries and Unaccounted For	114,365,953

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

510. UNDERGROUND GAS STORAGE

1. Report particulars for each underground gas storage project.
2. Give particulars of any gas stored for the benefit of another company under a gas exchange arrangement or on a basis of purchase and resale to another company. Designate if other company is an associated company.
3. Pressure base of gas volumes reported below.

Line No.	Month (a)	Total (b)	Project Location (c)	Project Location (d)	Project Location (e)
1	Storage Operations	MCF	MCF	MCF	MCF
2	Gas Delivered to Storage				
1	January	-	-		
2	February	-	-		
3	March	-	-		
4	April	-	-		
5	May	-	-		
6	June	-	-		
7	July	-	-		
8	August	-	-		
9	September	24,578	24,578		
10	October	-	-		
11	November	-	-		
12	December	-	-		
13	Totals	24,578	24,578		
14	Gas Withdrawn From Storage				
15	January	64	64		
16	February	64	64		
17	March	64	64		
18	April	64	64		
19	May	64	64		
20	June	64	64		
21	July	64	64		
22	August	64	64		
23	September	64	64		
24	October	64	64		
25	November	64	64		
26	December	621	621		
27	Totals	1,325	1,325		
28	Stored Gas End of Year-MCF	2,663,329			
29	Est. Native Gas in Storage Reservoir-MCF	-			
30	Total Gas in Reservoir-MCF (Lines 28 plus 29)	2,663,329			
31	Storage Capacity (Escl. Native Gas)-MCF	-			
32	Reservoir Pressure at which Storage Cap.-Computed	-			
33	Number of Storage Wells in Project	8			
34	Number of Acres of Storage Area	1,350			
35	Maximum Day's Withdrawal from Storage	557			
36	Date of Maximum Day's Withdrawal	November 29, 2011			
37	Year Storage Operations Commenced	June 4, 1970			

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

511. MANUFACTURED GAS PRODUCTION PLANT

1	Kind or Type of Plant	Location
2	Maximum Daily Capacity of Plant	MCF
3	Maximum Daily MCF of Gas Produced During Year	Date
4	Maximum Daily MCF of Gas Produced During Life of Plant	Date
5	Number of Days Plant was Commercially Operated During Year	
6	Date Plant was last Commercially Operated	
7	MCF of Gas Produced During the Year	
8	Average BTU Content of Gas Produced	
0		

512. LIQUEFIED PETROLEUM GAS OPERATIONS

1	Location of Plant
2	MCF of Gas Produced During Year
3	Gallons of L.P.G. Used During Year
4	Function of Plant
5	Storage Capacity for L.P.G. (Gallons)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

515. GAS AND OIL WELLS						
Line No.						
1	GAS WELLS					
2	Productive Wells at Beginning of Year					
3	Productive Wells Drilled During the Year					
4	Oil Wells Restored to Productive Basis During Year					
5	Wells Purchased During the Year					
6	Wells Abandoned During the Year					
7	Wells Sold During the Year					
8						
9	Productive Wells at End of Year					
10	Number of Wells Drilled Deeper During the Year					
11	Dry Holes Drilled During the Year					
12						
13	NATURAL GAS ACREAGE		Operative		Non Operative	
14	Number of Acres Owned at End of Year					
15	Number of Acres Leased at End of Year					
16						
17	OIL WELLS					
18	Productive Wells at Beginning of Year					
19	Productive Wells Drilled During the Year					
20	Wells Abandoned and Sold During the Year					
21						
22	Productive Wells at End of Year					
23						
24	516. GAS LINES, METERS AND SERVICES					
25						
26	Size of Pipe	Field Lines	Prod. Ext. Lines	Storage Lines	Distr. Mains	Transmission
27	Inches	M. Ft.	M. Ft.	M. Ft.	M. Ft.	M. Ft.
28	Under 2"	833				
29	2"	12,763				
30	3"	3,633				
31	4"	11,401				
32	5"	131				
33	6"	5,970				
34	7"	21				
35	8"	2,798				
36	9"	7				
37	10"	901				
38	12"	451				
39	16"	340				
40	20"	41				
41	24"	4			0	0

Meters in Service at End of Year _____ 417,242 Services at End of Year, Company Owned _____

Meters in Stock or Shop at End of Year _____ 5,000 Services at End of Year, Customer Owned _____

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

517. CUSTOMER GAS METERS

Line No.	(a)	Size (b)	Number of Meters			
			First of Year (c)	Added During Year (d)	Removed Or Disconnected During Year (e)	End of Year (e)
1	In residential use					
2	Information not available by size		378,653	15,249	14,272	379,630
3						
4						
5						
6						
7						
8						
9						
10	Total in residential use		378,653	15,249	14,272	379,630
11	In commercial use					
12	Information not available by size		37,436	1,499	1,607	37,328
13						
14						
15						
16						
17						
18						
19						
20	Total in commercial use		37,436	1,499	1,607	37,328
21	In industrial use					
22	Information not available by size		294	11	21	284
23						
24						
25						
26						
27						
28						
29						
30	Total in industrial use		294	11	21	284
31	In public (municipal or government) use					
32						
33						
34						
35						
36						
37						
38						
39						
40	Total in public (municipal or government) use					
41	Total in use		416,383	16,759	15,900	417,242
42	In Stock		6,500		1,500	5,000
43						
44						
45						
46						
47						
48						
49						
50	Total in stock		6,500		1,500	5,000
51	Total all meters		422,883	16,759	17,400	422,242

METERS TESTED BY SIZES

	(a)	(a)	1/2 (a)	5/8 (b)	3/4 (c)	1 (d)	(e)	(f)	(g)	Total (h)
52	Number of	Number tested during the year								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

600. CLASSIFICATION OF CUSTOMERS, UNITS SOLD AND OPERATING REVENUES BY TARIFF SCHEDULE

1. Report below the details called for concerning Customers, MCF, CCF or Therms (Indicate Unit Used) Sold, and Opr. Revenues by Tariff Schedule.
2. Customers should be reported on the basis of number of meters, plus number of unmetered accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.
3. Quantities of gas sold to flat-rate customers shown in column (e), should explain in a footnote the basis upon which quantities were determined.
4. Respondent should use additional sheets if necessary.

Line No.	Account (a)	Number of Customers			Sales During Year		Revenues		
		Beginning of Year (b)	End of Year (c)	Average During Year (d)	Total MCF/CCF Therms (e)	Total Operating Revenue (f)	MCF/CCF Therm Per Customer (g)	Per Customer (h)	Per Unit (i)
2	Metered Sales by Tariff Schedule								
3	Residential								
4	Heating	303,021	271,924	287,473	24,878,520	300,666,299	91	1,106	12.09
5	Other	4,973	4,613	4,793			-	-	
6									
7									
8									
9									
10									
11									
12	Transportation	69,109	100,993	85,051			-	-	
13	Total Residential Metered Sales	377,103	377,530	377,317	24,878,520	300,666,299	66	796	12.09
14	Commercial								
15	Heating	27,964	26,160	27,062	9,652,987	92,600,560	369	3,540	9.59
16	Other	1,072	1,030	1,051			-	-	
17									
18									
19									
20									
21									
22									
23	Transportation	8,252	9,930	9,091			-	-	
24	Total Commercial Metered Sales	37,288	37,120	37,204	9,652,987	92,600,560	260	2,495	9.59
25	Industrial								
26	Heating								
27	Other	74	69	72	242,632	2,291,207	3,516	33,206	9.44
28									
29									
30									
31	Transportation	214	212	213			-	-	
32	Total Industrial Metered Sales	288	281	285	242,632	2,291,207	863	8,154	9.44
33	Public								
34	Interdepartmental								
35	Other					79,832,666			
36	Total Metered Sales	414,679	414,931	414,805	34,774,139	475,390,732	84	1,146	13.67
37	Unmetered Sales-All Categories								
38	Other								
39	Total Unmetered Sales	-	-	-	-	-			
40	Total Sales of Gas	414,679	414,931	414,805	34,774,139	475,390,732	84	1,146	13.67
41	Other Gas Revenues:					50,774,351			
42	Rent from Gas Property					185,380			
43	Interdepartmental Rents								
44	Operating Revenue Other Than Gas Sales								
45	Allowance to Customers								
46	Customers Forfeited Discounts & Penalties					1,181,508			
47	Miscellaneous Gas Revenues				(1,537,000)	(22,781,000)			
48	Total Other Gas Revenues	-	-	-	(1,537,000)	29,360,239			
49	Total Gas Operating Revenues	414,679	414,931	414,805	33,237,139	504,750,971			

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

605. NUMBER OF EMPLOYEES		
Report the requested information concerning the number of employees on respondent's payrolls at end of year.		
Line No.	Classification According to Occupation (a)	Number at Year End (b)
1	Total Officials and Senior Manager Employees	50
2	Total Professional and Semiprofessional Employees	24
3	Total Business Office, Sales And Professional Employees	91
4	Total Clerical Employees	37
5	Total Operators	
6	Total Construction, Installation and Maintenance Employees	72
7	Total Building, Supplies and Motor Vehicle Employees	
8	All Other Employees Not Elsewhere Classified	222
9	Total All Employees	496

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

610. Territory Served

Report below the number of customers at the end of the year in respondent's distribution system in which service is furnished setting forth by counties the number of customers and the average number of customers during the year. Respondent should place an X in the box in column (b) if that county is served and supply related customer information in columns (d) and (e).

County Code (a)	Serves County (b)	Name of Pennsylvania County (c)	Number Of Customers At End Of Year (d)	Average Number Of Customers During Year (e)
01		Adams	14,505	
02		Allegheny	103,650	
03		Armstrong	955	
04		Beaver	37,378	
05		Bedford	12	
06		Berks		
07		Blair		
08		Bradford		
09		Bucks		
10		Butler	9,295	
11		Cambria		
12		Cameron		
13		Carbon		
14		Centre	12,152	
15		Chester	1	
16		Clarion	4,034	
17		Clearfield		
18		Clinton		
19		Columbia		
20		Crawford		
21		Cumberland		
22		Dauphin		
23		Delaware		
24		Elk	36	
25		Erie		
26		Fayette	24,638	
27		Forest		
28		Franklin	4,874	
29		Fulton	5	
30		Greene	3,044	
31		Huntingdon		
32		Indiana	627	
33		Jefferson	403	
34		Juniata		
35		Lackawanna		
36		Lancaster		
37		Lawrence	19,876	
38		Lebanon		
39		Lehigh		
40		Luzerne		
41		Lycoming		
42		McKean	3,674	
43		Mercer	31	
44		Mifflin		
45		Monroe		
46		Montgomery		
47		Montour		
48		Northampton		
49		Northumberland		
50		Perry		
51		Philadelphia		
52		Pike		
53		Potter		
54		Schuylkill		
55		Snyder		
56		Somerset	5,395	
57		Sullivan		
58		Susquehanna		
59		Tioga		
60		Union		
61		Venango	771	
62		Warren	2,640	
63		Washington	44,596	
64		Wayne		
65		Westmoreland	22,451	
66		Wyoming		
67		York	99,888	
Totals			414,931	
Total Population of Territory Served (Estimated)				

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2011

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It shall be verified, also, by the oath of the president or other chief officer of the respondent. The oaths required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control of the accounting of the respondent)

State of Ohio

as:

County of Franklin

June M. Konold
(Name of affiant)

makes oath and says that he/she is

Controller-Distribution East

(Official title of affiant)

of Columbia Gas of Pennsylvania, Inc.
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

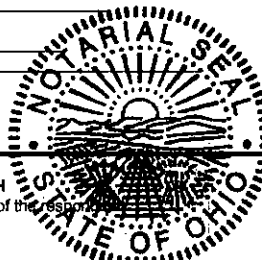
Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He/she believes that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 2011 to and including December 31, 2011.

Subscribed and sworn to and before me, a June M. Konold
in and for the State and County above-named, this 13 day of April, 2012

My commission expires June 1, 2015

(Signature of officer authorized to administer oaths)



Sabrena Haynes
(Signature of affiant)
SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO

Recorded in

Champaign County
My Comm. Exp. 6/1/15

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania

as:

County of Washington

Mark R. Kempic

makes oath and says that he/she is

Acting President

(Official title of affiant)

of Columbia Gas of Pennsylvania, Inc.

(Exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including January 1, 2011 to and including December 31, 2011

Subscribed and sworn to before me, a Notary Public

in and for the State and County above-named, this 14th day of April, 2012

My commission expires 4/2/13

(Signature of officer authorized to administer oaths)

COMMONWEALTH OF PENNSYLVANIA

Notarial Seal

Lisa A. Schmigel, Notary Public
Peters Twp., Washington County
My Commission Expires April 2, 2013

Member, Pennsylvania Association of Notaries

Contact File _____ By _____
Database _____ By _____

GAS UTILITIES

ANNUAL REPORT
OF
COLUMBIA GAS OF PENNSYLVANIA, INC.

(Give exact legal title of Utility, using "The" and "Company" only if part of corporate name)

TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FOR THE YEAR ENDED DEC. 31, 2010

THIS REPORT MUST BE FILED NOT LATER THAN

APR 30, 2011

**GAS ANNUAL REPORT
OF**

Columbia Gas of Pennsylvania, Inc.

Exact legal name of reporting gas company or corporation
(If name was changed during year, show also the previous name and date of change)

121 Champion Way Suite 100, Cannonsburg, Pennsylvania

(Address of principal business office at end of year)

**FOR THE
YEAR ENDED DECEMBER 31, 2010
TO THE
COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION**

**Name, title, address and telephone number (including the area code), E-Mail Address,
and Web Site Address of the person to be contacted concerning this report:**

Robert G. Kriner	Controller-Distribution Segment
Name	Title
200 Civic Center Drive, Columbus, Ohio 43215	614-460-5900
Address	Phone
RKRINER@NISOURCE.COM	
E-mail Address	

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

TABLE OF CONTENTS			
Number and Title of Schedule (a)	Page (b)	Number and Title of Schedule (a)	Page (b)
<u>General Information</u>			
- Table of Contents	1	512 Liquefied Petroleum Gas Operations	40
General Instructions	2	515 Gas and Oil Wells	41
General Information	3	516 Gas Lines, Meters and Services	41
Important Changes During Year	4	517 Customers Gas Meters	42
Definitions	5-6	600 Classification of Customers, Units Sold and Operating Revenues by Tariff Schedule	43
100 Voting Powers and Elections	7	605 Number of Employees	44
101 Security Holder Information and Voting Powers	8	610 Territory Served	45
102 Companies Controlled by Respondent	9		
103 Directors	10		
104 Officers	11	Verification	46
<u>Financial and Accounting Data</u>			
200 Comparative Balance Sheet	12-15		
201 Notes to Balance Sheet	15		
205 Utility Plant in Service	16-17		
206 Accumulated Depreciation of Utility Plant	18		
207 Gas Plant Acquisition Adjustment	18		
208 Construction Work in Progress	19		
210 Investments	20		
211 Notes and Other Accounts Receivable	21		
212 Notes Receivable from Associated Companies	21		
213 Accounts Receivable from Associated Companies	22		
215 Plant Materials and Operating Supplies	23		
216 Unamortized Debt Discount, Expense and Unamortized Premium on Debt	24		
217 Extraordinary Property Losses	24		
231 Long Term-Debt	25		
400 Income Statement	26-28		
405 Operation and Maintenance Expenses	29-33		
408 Taxes Other than Income Taxes, Utility Operating Income	34		
409 Income Taxes, Utility Operating Income	34		
410 Calculation of Federal Income Taxes-Current	35		
411 Provision for Deferred Income Taxes-Utility Operating Income	36		
412 Provision for Deferred Income Taxes-Utility Operating Income, Credit	36		
500 Gas Purchased	37		
501 Sales for Resale	37		
505 Gas Account-Natural Gas	38		
510 Underground Storage	39		
511 Manufactured Gas Production Plant	40		

GENERAL INSTRUCTIONS

1. The completed original and an electronic (e-mail) copy of this report shall be filed with the Pennsylvania Public Utility Commission, P.O. Box 3265, Harrisburg, Pennsylvania, 17105-3265 on or before the 30th of April following the end of the year to which the report applies.
2. All Natural Gas Distribution Companies subject to the jurisdiction of the Pennsylvania Public Utility Commission, upon which this report is served are required by statute to complete and file this report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting corporation shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections. All data comprising this report shall be submitted in electronic and permanent form.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission Title 18 under "Part 201-Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act", (18 CFR Part 201). Whenever the term respondent is used, it shall mean the reporting company.
4. Standard accounting procedures will apply in determining the nature of any entry (e.g., Uncollectibles, a revenue item, is normally a debit entry, and should be entered as a "positive" number unless the reported balance is a credit). Entries of a reverse or contrary character shall be indicated by parenthesis around the number.
5. If the report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete, and the amounts reported should be supported by information set forth in, or as part of, the books of account.
6. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.
7. Extra copies of any page will be furnished upon request. If it is necessary or desirable to insert additional statements for the purpose of further explanation of accounts or schedules, they shall be legibly made on paper of durable quality and shall correspond to this form in size of page and width of margin. Additional sheets, ruled either vertically or horizontally, will be furnished on request. Inserts, if any, should be appropriately identified with the schedules to which they relate.
8. If the gas distribution service provider conducts operations both within and outside the Commonwealth of Pennsylvania, data should be reported so that there will be shown the number of subscribers within this state, and (separately by accounts) the operating revenues from sources within this state, and the plant investment as of the end of the year within the state.
9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. Throughout the report, money items shall be shown in units of dollars adjusted to accord with footings. Omitting cents does not apply, however, to items in which cents are of significance, as for instance, in averages and in unit costs.
11. If this report is not completed electronically, the name of the respondent and the year to which the report relates shall be inserted on the top of each page.

GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

Robert G. Kriner - Controller-Distribution Segment
200 Civic Center Dr
Columbus, Ohio 43215

2. Name of State under the laws of which respondent is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Commonwealth of Pennsylvania
June 23, 1960
Natural Gas Act-P.L. dated May 29, 1885

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Sale of gas to residential, commercial, other sales (field), and industrial customers in the Commonwealth of Pennsylvania and off-system sales in the states of Louisiana, Maryland, New Jersey, Ohio, Pennsylvania, Virginia and West Virginia. Respondent also distributes natural gas to residential, industrial and commercial consumers under general distribution rate schedules.

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

1. N/A

2. On March 12, 2010, Columbia acquired all of the capital stock of Columbia Gas of Pennsylvania Receivables Corporation ("CPRC") pursuant to a Certificate of Public Convenience issued by the Commission on February 25, 2010 (Docket Nos. A-2009-2143273, A-2009-2154634, G-2009-2143275). The Commission approval enables Columbia to sell its trade receivables to CPRC and thereby gain access to asset-based short-term financing.

3. N/A

4. The lease term for Columbia's main office at 501 Technology Drive, Canonsburg, PA 15317 expired on June 30, 2010. Columbia moved its main office to 26,498 square feet of office space at 121 Champion Way, Suite 100, Canonsburg, PA 15317, for which it has entered into a lease with CW Associates, L. P. The lease was effective June 12, 2010 and expires June 30, 2020. Monthly rent for the first 60 months is \$43,059.25. For the second 60 months, rent will be \$45,267.42.

5. N/A

6. Columbia Gas of Pennsylvania, Inc. filed a base rate case (Docket # 2009-2149262) from which a settlement was approved by the PUC in an Order adopted August 18, 2010 and entered August 18, 2010. New rates were effective October 1, 2010. The base rate increase reflects a 2.88 million increase in revenues for 2010.

7. N/A

8. N/A

9. December 15, 2010 - Articles of Amendment of the Certificate of Incorporation of Columbia Gas of Pennsylvania, Inc., to permit the Board of Directors to establish from time to time the principle place of business of the Corporation.

10. N/A

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

DEFINITIONS

"Accounts" means the accounts prescribed in the Federal Code Regulations Title 18, Part 201.

"Amortization" means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

"Book Cost" means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

"Control" (including the terms; "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

"Cost" means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

"Debt Expense" means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

"Depreciation", as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

"Distribution Service Line", A distribution line that transports gas from a common source of supply to a customer meter or the connection to a customer's piping, whichever is further downstream, or the connection to a customer's piping if there is no customer meter.

DEFINITIONS
(Continued)

"Investment Advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

"Minor Items of Property" means the associated parts or items of which retirement units are composed.

"Net Salvage Value" means the salvage value of property retired less the cost of removal.

"Nominally Issued", as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

"Original Cost", as applied to utility plant, means the cost of such property to the person first devoting it to public service.

"Property Retired", as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual charges during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

100. VOTING POWERS AND ELECTIONS

1. Has each share of stock the right to one vote? Yes/No
Yes

2. Are voting rights attached only to stock? Yes/No (If the answer to either query 1 or 2 is "No," give particulars on a separate sheet.)
Yes

3. Give date of the latest closing of the stock book prior to end of year and state the purpose of such closing.
December 15, 2010 - Articles of Amendment of the Certificate of Incorporation of Columbia Gas of Pennsylvania, Inc., to permit the Board of Directors to establish from time to time the principal place of business of the Corporation.

4. Is cumulative voting permitted? Yes/No
No

6. State the date and place of the latest general meeting held prior to the end of the year for the election of directors?
Approved by Unanimous Written Consent on June 14, 2010

7. State the total number of votes cast at the latest general meeting and the total number cast by proxy.
1,805,112

8. State the total number of voting security holders and the total of all voting securities as of such date.
One security holder - Columbia Energy Group - voted 1,805,112 shares.

9. If any security has preferences, special privileges, or restrictions in the election of directors, trustees or managers, or in the determination of any corporate action, give details.
None

10. State the number of votes controlled by management, other than officers of the Corporation.
100% of the shares are controlled by Columbia Energy Group.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

101 SECURITY HOLDER INFORMATION AND VOTING POWERS

1. Report the requested information for each holder of one percent or more of the voting securities or if there are fewer than ten such holders, the ten who hold the highest voting powers. Data should be the latest available nearest the end of the year. When the holder of record is a trustee, or other intermediate agency (except a corporation), the data should be reported opposite the names of the beneficial owners, designated as such, under a general heading identifying the trustee or other agency. Securities with contingent voting rights may be disregarded.
2. Attach hereto a certified copy of every effective voting trust established and a certified copy of every other agreement (trustee or otherwise) under which voting securities are held for beneficial owners. If any such agreement has been filed with a previous report, reference to the earlier report will be sufficient provided changes or modification since filing are shown.

Line No.	Last Name (a)	First Name (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	Nonvoting Securities (see instruction 2) Principal, Par Value, or Stated Value (Specify issue-omit cents) (k)
1	Total votes of all voting securities										
2	Total number of security holders										
3	Total votes of security holders listed below										
4											
5	One Shareholder										
6											
7	Columbia Energy Group, Inc.										
8	200 Civic Center Drive										
9	Columbus, OH 43215										
10											
11	Each share entitled to one vote										
12											
13	Total share 1,805,112										
14											
15											

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

102. COMPANIES CONTROLLED BY RESPONDENT

1. Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year.
 If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1	Columbia Gas of Pennsylvania Receivables	Financing Subsidiary	2711 Centerville Road	Wilmington	DE	19808	100% owned by Columbia Gas of Pennsylvania, Inc.	
2	Corporation						100 shares issued and outstanding	
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

103. Directors

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of respondent.
2. Designate by an asterisk names of members of Executive Committee, and by double asterisk the Chairman of the Executive Committee.

Line No.	Directors Name and Title (a)	Principal Business Address					Term Began (i)	Term Email (j)	Meetings Attended (k)	Fees Paid (l)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (h)				
1	Danny G. Cote	121 Champion Way	Canonsburg	PA	15317	724-416-6334	3/1/2006-Current			
2	M. Carol Fox	121 Champion Way	Canonsburg	PA	15317	724-416-6331	7/1/2009-Current			
3	Jimmy D. Staton	200 Civic Center Drive	Columbus	OH	43215	219-647-6056	7/1/2009-Current			
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

104. Officers

Line No.	Official Title & Name (a)	Principal Business Address						Email (j)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (h)	Fax (i)	
1	President							
2	M. Carol Fox	121 Champion Way	Canonsburg	PA	15317	724-416-6331	724-416-6383	mcofox@nisource.com
3	Chief Executive Officer							
4	Jimmy D. Staton	200 Civic Center Drive	Columbus	OH	43215	219-647-6056	219-647-6061	jstaton@nisource.com
5	Senior Vice President & Senior Operations Officer							
6	Shawn L. Patterson	200 Civic Center Drive	Columbus	OH	43215	614-460-6994	614-460-6455	spatterson@nisource.com
7	Senior Vice President & Senior Commercial Officer							
8	Steven M. Warnick	200 Civic Center Drive	Columbus	OH	43215	304-357-2163	304-357-2138	swarnick@nisource.com
9	General Manager							
10	Danny G. Cole	121 Champion Way	Canonsburg	PA	15317	724-416-6334	724-416-6383	dcote@nisource.com
11	Chief Financial Officer-Gas Distribution							
12	Stanley J. Sagun	200 Civic Center Drive	Columbus	OH	43215	614-460-4652	614-460-4833	ssagun@nisource.com
13	Vice President, Commercial Operations							
14	Heather Bauer	200 Civic Center Drive	Columbus	OH	43215	614-460-5554	614-460-4291	hbauer@nisource.com
15	Vice President, Communications Strategy							
16	Charles E. Moran	200 Civic Center Drive	Columbus	OH	43215	413-781-9200	413-827-7062	cmoran@nisource.com
17	Vice President, Sales & Marketing							
18	Douglas A. Nusbaum	7080 Fry Road	Middleburg Heights	OH	44130	440-891-2457	440-826-3485	dnusbaum@nisource.com
19	Vice President, Ethics & Compliance & Corporate Secretary							
20	Gary W. Pottorff	801 E. 86th Avenue	Merrillville	IN	46410	219-647-4222		gpottorff@nisource.com
21	Vice President, Human Resources							
22	Edward A. Santry	121 Champion Way	Canonsburg	PA	15317	724-416-6337	724-416-6380	esantry@nisource.com
23	Vice President, Engineering & Operations Logistics							
24	Charles E. Shafer II	200 Civic Center Drive	Columbus	OH	43215	614-460-6369	614-460-5432	cshafer@nisource.com
25	Vice President & Assistant Corporate Secretary							
26	Robert E. Smith	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6244		robertsmith@nisource.com
27	Vice President, Regulatory Strategy/Support							
28	Suzanne Surface	200 Civic Center Drive	Columbus	OH	43215	614-460-5966	614-460-4833	ssurface@nisource.com
29	Vice President, Treasurer & Chief Risk Officer							
30	David J. Vajda	801 E. 86th Avenue	Merrillville	IN	46410	219-647-5520	219-647-6060	dvajda@nisource.com
31	Vice President & Chief Accounting Officer							
32	Jon D. Veurink	200 Civic Center Drive	Columbus	OH	43215	614-460-4904	614-460-4265	jveurink@nisource.com
33	Vice President, Supply & Optimization							
34	Michael D. Watson	200 Civic Center Drive	Columbus	OH	43215	614-460-6080	614-460-6455	mwatson@nisource.com
35	Controller							
36	Robert G. Kriner	200 Civic Center Drive	Columbus	OH	43215	614-460-5900	614-460-4833	rkriner@nisource.com
37	Assistant Controller							
38	John M. O'Brien	200 Civic Center Drive	Columbus	OH	43215	614-460-4705		jobrien@nisource.com
39	Assistant Treasurer							
40	Vincent V. Rea	801 E. 86th Avenue	Merrillville	IN	46410	219-647-6103		vvre@nisource.com

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

200. COMPARATIVE BALANCE SHEET

ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	UTILITY PLANT				
2	101.0 Utility Plant in Service	205	925,063,800	981,869,424	56,805,624
3	101.1 Property Under Capital Leases				-
4	102.0 Gas Plant Purchased or Sold				-
5	103.0 Experimental Gas Plant Unclassified				-
6	104.0 Gas Plant Leased to Others				-
7	105.0 Gas Plant Held for Future Use		41,227	41,227	-
8	105.1 Production Properties Held For Future Use				-
9	106.0 Completed Construction Not Classified-Gas		20,401,506	24,470,289	4,068,783
10	107.0 Construction Work in Progress-Gas	208	1,234,886	9,375,062	8,140,176
11	108.0 Accumulated Provision for Depreciation of Gas Utility Plant	206	(263,509,370)	(272,821,377)	(9,312,007)
12	111.0 Accumulated Prov. For Amortization & Depletion of Gas Utility Pl.	206	(13,611,907)	(14,446,846)	(834,939)
13	114.0 Gas Plant Acquisition Adjustments	207			-
14	115.0 Accumulated Prov. For Amortization & Depletion of Gas Plant				-
15	Acquisition Adjustments	206			-
16	116.0 Other Gas Plant Adjustments				-
17	117.1 Gas Stored-Base Gas		895,339	895,339	-
18	117.2 System Balancing Gas		(163,467)	(163,467)	-
19	117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent				-
20	117.4 Gas Owed to System Gas				-
21	118.0 Other Utility Plant Adjustments				-
22	119.0 Accumulated Provision for Depreciation and Amortization of Other				-
23	Utility Plant	206			-
24	TOTAL UTILITY PLANT		670,352,014	729,219,651	58,867,637
25	OTHER PROPERTY AND INVESTMENTS				
26	121.0 Non-Utility Property		8,346	8,346	-
27	122.0 Accumulated Depreciation & Amortization of Non-Utility Property				-
28	123.0 Investments in Associated Companies	210	-	15,995,659	15,995,659
29	123.1 Other Investments	210			-
30	124.0 Other Investments	210			-
31	125.0 Sinking Funds				-
32	126.0 Depreciation Fund				-
33	128.0 Other Special Funds		689,104	666,566	(22,538)
34	TOTAL OTHER PROPERTY AND INVESTMENTS		697,450	16,670,671	15,973,121

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	CURRENT AND ACCRUED ASSETS				
2	131.0 Cash		981,591	1,606,076	624,485
3	132.0 Interest Special Deposits				-
4	133.0 Dividend Special Deposits				-
5	134.0 Other Special Deposits				-
6	135.0 Working Funds		3,950	3,950	-
7	136.0 Temporary Cash Investments	210	13,199,046	11,019,119	(2,179,927)
8	141.0 Notes Receivable	211	-	(49)	(49)
9	142.0 Customer Accounts Receivable		(58,876,064)	(21)	58,876,043
10	143.0 Other Accounts Receivable	211	99,867,421	454,829	(99,412,592)
11	144.0 Accumulated Provision for Uncollectible Accounts-Cr.		(3,324,837)	(21)	3,324,816
12	145.0 Notes Receivable from Associated Companies	212	-	53,983,242	53,983,242
13	146.0 Accounts Receivable for Associated Companies-Short Term	213	48,806,129	64,236,242	15,430,113
14	151.0 Fuel Stock				-
15	152.0 Fuel Stock Expenses Undistributed				-
16	153.0 Residuals and Extracted Products				-
17	154.0 Plant Materials and Operating Supplies	215	541,761	587,906	46,145
18	155.0 Merchandise				-
19	156.0 Other Materials and Supplies				-
20	163.0 Stores Expense-Undistributed				-
21	164.1 Gas Stored-Current		56,266,785	46,975,535	(9,291,250)
22	164.2 Liquefied Natural Gas Stored				-
23	164.3 Liquefied Natural Gas Held for Processing				-
24	165.0 Prepayments		2,895,741	2,381,022	(514,719)
25	166.0 Advances for Gas Exploration, Development and Production				-
26	167.0 Other Advances for Gas				-
27	171.0 Interest and Dividends Receivable		115,227	77	(115,150)
28	172.0 Rents Receivable		-	(4)	(4)
29	173.0 Accrued Utility Revenues		52,978,404	26	(52,978,378)
30	174.0 Miscellaneous Current and Accrued Assets		273,831	253,670	(20,161)
31	TOTAL CURRENT & ACCRUED ASSETS		213,728,985	181,501,599	(32,227,386)
32	DEFERRED DEBITS				
33	146.0 Accounts Receivable for Associated Companies-Long Term		76,100	55,807	(20,293)
34	181.0 Unamortized Debt Expense	216			-
35	182.1 Extraordinary Property Losses	217			-
36	182.2 Unrecovered Plant and Regulatory Study Costs	217			-
37	182.3 Other Regulatory Assets		226,949,345	229,791,556	2,842,211
38	183.1 Preliminary Natural Gas Survey and Investigation Charges				-
39	183.2 Other Preliminary Survey and Investigation Charges		401,608	375,256	(26,352)
40	184.0 Clearing Accounts				-
41	185.0 Temporary Facilities				-
42	186.0 Miscellaneous Deferred Debits		6,108,509	5,404,013	(704,496)
43	187.0 Deferred Losses from Disposition of Utility Plant				-
44	188.0 Research, Development and Demonstration Expenditures				-
45	189.0 Unamortized Loss on Reacquired Debt				-
46	190.0 Accumulated Deferred Income Taxes		64,582,186	51,638,732	(12,943,454)
47	191.0 Unrecovered Purchased Gas Costs		32,398,372	29,094,815	(3,303,557)
48	TOTAL DEFERRED DEBITS		330,516,120	316,360,179	(14,155,941)
49	TOTAL ASSETS & TOTAL DEBITS		1,215,294,569	1,243,752,000	28,457,431

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	LIABILITIES AND OTHER CREDITS				
2	PROPRIETARY CAPITAL				
3	201.0 Common Stock Issued		45,127,800	45,127,800	-
4	202.0 Common Stock Subscribed				-
5	203.0 Common Stock Liability for Conversion				-
6	204.0 Preferred Stock Issued				-
7	205.0 Preferred Stock Subscribed				-
8	206.0 Preferred Stock Liability for Conversion				-
9	207.0 Premium on Capital Stock				-
10	208.0 Donations Received from Stockholders				-
11	209.0 Reduction in Par or Stated Value of Capital Stock				-
12	210.0 Gain on Resale or Cancellation of Recquired Capital Stock				-
13	211.0 Miscellaneous Paid-In Capital		7,466,504	7,577,387	110,883
14	212.0 Installments Received on Capital Stock				-
15	213.0 Discount on Capital Stock				-
16	214.0 Capital Stock Expense				-
17	215.0 Appropriated Retained Earnings				-
18	216.0 Unappropriated Retained Earnings		275,006,294	293,693,359	18,687,065
19	216.1 Unappropriated Undistributed Subsidiary Earnings				-
20	217.0 Recquired Capital Stock				-
21	219.0 Other Comprehensive Income		(53,678)	(54,443)	(765)
22	TOTAL PROPRIETARY CAPITAL		327,546,920	346,344,103	18,797,183
23	LONG-TERM DEBT				
24	221.0 Bonds	231			-
25	222.0 Recquired Bonds	231			-
26	223.0 Advances from Associated Companies		285,215,000	313,215,000	28,000,000
27	224.0 Other Long-term Debt	231			-
28	225.0 Unamortized Premium on Long-Term Debt				-
29	226.0 Unamortized Discount on Long-Term Debt-Debit				-
30	TOTAL LONG TERM DEBT		285,215,000	313,215,000	28,000,000
31	OTHER NONCURRENT LIABILITIES				
32	227 Obligation Under Capital Leases-NonCurrent				-
33	228.1 Accumulated Provision for Property Insurance				-
34	228.2 Accumulated Provision for Injuries and Damages		212,051	324,675	112,624
35	228.3 Accumulated Provision for Pensions and Benefits		36,844,422	26,938,020	(9,906,402)
36	228.4 Accumulated Miscellaneous Operating Provisions				-
37	229 Accumulated Provision for Rate Refunds				-
38	234 Accounts Payable to Affiliated Companies-Long Term		885,633	598,435	(287,198)
39	244 Price Risk Liability-Non Current		2,288,370	2,623,630	335,260
40	TOTAL OTHER NONCURRENT LIABILITIES		40,230,476	30,484,760	(9,745,716)
41					
42					
43					
44					

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	CURRENT AND ACCRUED LIABILITIES				
2	231.00 Notes Payable				
3	232.00 Accounts Payable		31,965,455	43,808,733	11,843,278
4	233.00 Notes Payable to Associated Companies				-
5	234.00 Accounts Payable to Affiliated Companies-Short Term		12,430,657	13,522,500	1,091,843
6	235.00 Customers' Deposits-Billing		3,695,042	3,117,349	(577,693)
7	236.10 Accrued Taxes, Taxes Other Than Income		865,584	81,856	(783,728)
8	236.20 Accrued Taxes, Income Taxes		(1,752,413)	3,180,370	4,932,783
9	237.10 Accrued Interest on Long-term Debt		183,308	208,082	24,774
10	237.20 Accrued Interest on Other Liabilities		51,992	45,141	(6,851)
11	238.00 Dividends Declared				-
12	239.00 Matured Long-term Debt				-
13	240.00 Matured Interest				-
14	241.00 Tax Collections Payable		596,063	654,698	58,635
15	242.00 Miscellaneous Current and Accrued Liabilities		91,036,099	70,098,350	(20,939,749)
16	243.00 Obligations Under Capital Leases-Current				-
17	244.00 Price Risk Liability - Current		8,032,000	5,730,617	(2,301,383)
18	245.00 Derivative Inst. Liab. Hedges-Current		59,630	44,970	(14,660)
19	TOTAL CURRENT AND ACCRUED LIABILITIES		147,165,417	140,492,666	(6,672,751)
20					
21	DEFERRED CREDITS				
22	252.00 Customer Advances for Construction		5,218,521	4,686,903	(531,618)
23	253.00 Other Deferred Credits		28,545,688	4,261,522	(24,284,166)
24	254.00 Other Regulatory Liabilities		82,950,503	85,002,126	2,051,623
25	255.00 Accumulated Deferred Investment Tax Credits		4,983,784	4,623,544	(360,240)
26	256.00 Deferred Gains from Disposition of Utility Plant				-
27	257.00 Unamortized Gain on Reacquired Debt				-
28	281.00 Accum. Deferred Income Taxes-Assume. Amortization Property				-
29	282.00 Accum. Deferred Income Taxes-Other Property		269,954,790	291,706,912	21,752,122
30	283.00 Accum. Deferred Income Taxes-Other		23,483,470	22,934,464	(549,006)
31	TOTAL DEFERRED CREDITS		415,136,756	413,215,471	(1,921,285)
32					
33	TOTAL LIABILITIES & OTHER CREDITS		1,215,294,569	1,243,752,000	28,457,431

201. NOTES TO BALANCE SHEET

- The space below is provided for important notes regarding the balance sheet or any account thereof.
- Furnish particulars as to any contingent assets or liabilities existing at end of year. Minor items may be grouped by classes. For any dividends in arrears at the end of the year on cumulative preferred stock, state the date of the last dividend, the arrearage per share, and the total amount of the arrearage.
- For Other Plant Adjustments, Account 116, explain the origin of such amount, debits and credits during the year and plan of disposition contemplated, giving references to Commission orders or to other authorizations repeating classification of amounts as plant adjustments and requirements as to disposition thereof.
- If the notes to balance sheet, appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by instructions 2 and 3 above, such notes may be attached hereto.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

205. UTILITY PLANT IN SERVICE - Account No. 101.0

Year Ended December 31, 2010

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submits, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (e)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	INTANGIBLE PLANT	XXX	XXX	XXX	XXX	XXX
2	301 Organization	100,100				100,100
3	302 Franchises & Consents	26,488				26,488
4	303 Other Plant and Miscellaneous Equipment	4,403,362	1,991,931	493,854	61,623	5,963,082
5	Total Intangible Plant	4,529,970	1,991,931	493,854	61,623	5,089,670
6	MANUFACTURED GAS PRODUCTION PLANT	XXX	XXX	XXX	XXX	XXX
7	304 Land and Land Rights					-
8	305 Structures and Improvements					-
9	306 Boiler Plant Equipment					-
10	307 Other Power Equipment					-
11	308 Coke Ovens					-
12	309 Infiltration Galleries and Tunnels					-
13	310 Producer Gas Equipment					-
14	311 Liquefied Petroleum Gas Equipment					-
15	312 Oil Gas Generating Equipment					-
16	313 Generating Equipment-Other Processes					-
17	314 Coal, Coke and Ash Handling Equipment					-
18	315 Catalytic Cracking Equipment					-
19	316 Other Reforming Equipment					-
20	317 Purification Equipment					-
21	318 Residential Refining Equipment					-
22	319 Gas Mixing Equipment					-
23	320 Other Equipment					-
24	Total Gas Manufacturing Plant					-
25	NATURAL GAS PRODUCTION & GATHERING PLANT	XXX	XXX	XXX	XXX	XXX
26	325.1 Producing Lands					-
27	325.2 Producing Leaseholds					-
28	325.3 Gas Rights					-
29	325.4 Rights of Way					-
30	325.5 Other Land and Land Rights					-
31	326 Other Plant and Miscellaneous Equipment					-
32	327 Field Compressor Station Structures					-
33	328 Field Measuring & Regulating Station Structures					-
34	329 Other Structures					-
35	330 Producing Gas Wells-Well Construction					-
36	331 Producing Gas Wells-Well Equipment					-
37	332 Field Lines					-
38	333 Field Compressor Station Equipment					-
39	334 Field Measuring & Regulating Station Equipment					-
40	335 Drilling & Cleaning Equipment					-
41	336 Purification Equipment					-
42	337 Other Equipment					-
43	338 Unsuccessful Exploration & Development Costs					-
44	Total Natural Gas Production & Gathering Plant					-
45	PRODUCTS EXTRACTION PLANT	XXX	XXX	XXX	XXX	XXX
46	340 Land and Land Rights					-
47	341 Other Plant and Miscellaneous Equipment					-
48	342 Extraction & Refining Equipment					-
49	343 Pipe Lines					-
50	344 Extracted Product Storage Equipment					-
51	345 Compressor Equipment					-
52	346 Gas Measuring and Regulating Equipment					-
53	347 Other Equipment					-
54	Total Products Extraction Plant					-
55	NATURAL GAS PRODUCTION & PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
56	350.1 Land	23,882				23,882
57	350.2 Rights of Way	1,932				1,932
58	351 Structures and Improvements	609,948				609,948
59	352 Wells	967,812				967,812
60	352.1 Storage Leaseholds and Rights	206,941				206,941
61	352.2 Reservoirs					-
62	352.3 Nonrecoverable Natural Gas					-
63	353 Lines	405,288				405,288

Annual Report of: Co Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

205. UTILITY PLANT IN SERVICE - Account No. 101.0

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
64	354 Compressor Station Equipment	584,072				584,072
65	355 Measuring and Regulating Equipment	123,010				123,010
66	356 Purification Equipment					
67	357 Other Equipment					
68	Total Natural Gas Production and Processing Plant	2,922,885				2,922,885
69	OTHER STORAGE PLANT	XXX	XXX	XXX	XXX	XXX
70	360 Land & Land Rights					
71	361 Structures and Improvements					
72	362 Gas Holders					
73	363 Purification Equipment					
74	363.1 Liquefaction Equipment					
75	363.2 Vaporizing Equipment					
76	363.3 Compressor Equipment					
77	363.4 Measuring and Regulating Equipment					
78	363.5 Other Equipment					
79	Total Other Storage Plant					
80	BASE LOAD LIQUEFIED NATURAL GAS					
81	TERMINATING AND PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
82	364.1 Land and Land Rights					
83	364.2 Structures and Improvements					
84	364.3 LNG Processing Terminal Equipment					
85	364.4 LNG Transportation Equipment					
86	364.5 Measuring and Regulating Equipment					
87	364.6 Compressor Station Equipment					
88	364.7 Communication Equipment					
89	364.8 Other Equipment					
90	Total Base Load Liquefied Natural Gas Term. & Proc. Plant					
91	TRANSMISSION PLANT	XXX	XXX	XXX	XXX	XXX
92	365.1 Land and Land Rights					
93	365.2 Rights of Way					
94	366 Structures and Improvements					
95	367 Mains					
96	368 Compressor Station Equipment					
97	369 Measuring and Regulating Station Equipment					
98	370 Communication Equipment					
99	371 Other Equipment					
100	Total Transmission Plant					
101	DISTRIBUTION PLANT	XXX	XXX	XXX	XXX	XXX
102	374 Land & Land Rights	5,301,245	145,148	1,420		5,444,973
103	375 Structures and Improvements	6,219,986	405,749	185,315		6,440,420
104	376 Mains	540,552,476	38,729,475	3,483,732		575,788,219
105	377 Compressor Station Equipment					
106	378 Measuring & Regulating Station Equipment-General	13,082,140	1,509,488	180,237		14,391,391
107	379 Measuring & Regulating Station Equipment-City Gate C. St.	193,367		39,572		153,795
108	380 Services	252,301,798	17,480,642	3,151,182		266,631,248
109	381 Meters	32,659,573	1,973,643	582,069		34,051,127
110	382 Meter Installations	27,604,087	1,446,260	93,729		28,956,618
111	383 House Regulators	7,232,861	623,867	13,442		7,843,266
112	384 House Regulatory Installations	3,897,658		20,535		3,877,124
113	385 Industrial Measuring and Regulating Station Equipment	5,747,110	298,540	187,537		5,858,113
114	386 Other Property on Customers' Premises					
115	Other Equipment	946,987	100,324	40,882	(61,623)	944,688
116	Total Distribution Plant	895,719,267	62,713,136	7,989,762	(61,623)	950,360,998
117	GENERAL PLANT	XXX	XXX	XXX	XXX	XXX
118	389 Land & Land Rights					
119	390 Structures and Improvements	49,621				49,621
120	391 Office Furniture & Equipment	3,622,396	30,221	62,726		3,589,891
121	392 Transportation Equipment	270,772		45,380		225,412
122	393 Stores Equipment	32,786		14,330		18,456
123	394 Tools & Garage Equipment	10,423,058	1,195,366	207,585		11,410,839
124	395 Laboratory Equipment	96,283		5,210		91,073
125	396 Power Operated Equipment	1,953,222		155,534		1,797,688
126	397 Communication Equipment	5,106,144	183,652	361,643		4,930,154
127	398 Miscellaneous Equipment	335,196	36,940	11,599		360,537
128	399 Other Tangible Property					
129	Total General Plant	21,691,678	1,448,179	863,968		22,475,871
128	Total Plant	925,083,800	66,153,246	9,347,622		981,869,424

206. ACCUMULATED DEPRECIATION OF UTILITY PLANT -
Account Nos. 108, 111, 115 and 119

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

Line No.	Item (a)	Total (b)	101 Utility Plant In Service (c)	104 Utility Plant Leased to Others (d)	105 Property Held for Future Use (e)	107.0 Construction Work In Progress (f)
1	Balance Beginning of Year	277,121,277	277,121,277			
2	Credits During Year	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
3	Depreciation Provisions charged to:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
4	403. Depreciation	22,464,793	22,464,793			
5	413. Income from Utility Plant Leased to Others					
6	404. Amortization	1,801,965	1,801,965			
7						
8						
9						
10	Total Depreciation Provisions	24,266,758	24,266,758	0	0	0
11	Recoveries from Insurance					
12	Salvage Realized from Retirements	71,733	71,733			
13	Facility Damages	20,091	20,091			
14	Other Credits Sale of Land	535	535			
15						
16						
17						
18	Total Credits During Year	92,359	92,359	0	0	0
19	Total Credits	24,359,117	24,359,117	0	0	0
20	Debits During Year	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
21	Retirement of Utility Plant	9,347,696	9,347,696			
22	Cost of Removal	4,864,475	4,864,475			
23	Other Debits (Gain on Land)	-	-			
24						
25						
26						
27						
28	Total Debits During Year	14,212,171	14,212,171	0	0	0
29	Balance at End of Year	287,268,223	287,268,223	0	0	0

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

207. GAS PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net	Not Applicable				0
2	PUC Difference (Ratemaking)					0
3	Less Contributions (Net)					0
4	Net Utility Plant Acquired					0
5	Purchase Price					0
6	Acquisition Adjustment					0
7						
8						

Annual Report of: Columbia Gas of Pennsylvania, Inc.
 Columbia Gas of Pennsylvania

Year Ended December 31, 2010

208. CONSTRUCTION WORK IN PROGRESS - Account No. 107

1. Describe the particulars concerning utility plant in process of construction but not ready for service at end of the Calendar Year.
2. Describe separately each work order that exceeds the lesser of an estimated expenditure of \$300,000 or 10% of the book cost of utility plant at the beginning of the year. All other work orders may be grouped by nature of project.

Line No.	Description of Work (a)	Balance End of Year (b)	Estimate Total Cost of Construction (c)	Projected In-Service Date (d)
1	303.30 Misc Intangible Plan	2,279,972	549,473	
2	351.20 Compressor Station	18,571	4,476	
3	374.40 Land RTS - Other Dist	31,674	7,633	
4	375.40 Regulating Structures	180,175	43,422	
5	375.70 Other Structures	122,657	29,560	
6	375.71 Other Structures - ILP	65,659	15,824	
7	376.00 Mains	4,676,538	1,127,046	
8	376.08 CSL Mains Replacement	7,622	1,837	
9	378.20 M&R Equip-General-Reg	330,854	79,736	
10	380.00 Services	117,780	28,385	
11	381.00 Meters	3,842	926	
12	382.00 Meter Installations	96,793	23,327	
13	383.00 House Regulators	31,059	7,485	
14	385.00 Ind M&R Equipment	40,021	9,545	
15	385.10 Ind M&R Station	19,507	4,701	
16	387.45 Other Eq-Telephone	70,781	17,058	
17	391.11 Office Equip Data Hand	1,304,256	314,326	
18	394.30 Tools & Other Equipment	(31,037)	(7,480)	
19	397.20 Misc Equipment	8,340	2,010	
	TOTALS	9,375,062	2,259,390	

Work Orders over \$300,000:

Work Order	Description	W.O. Type	Location
00889.WPA366.0037	Phase 1 General Ledger Transformation	Software Project	Mt Lebanon Township
00889.WPA385.0037	GIS Transdon Milestone	Software Project	Mt Lebanon Township
00911.WP0099.0037	MDT Laptop Replacements	EDP Equipment	Mt Lebanon Township

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

210. INVESTMENTS (Accounts 123 - 123.1 - 124 - 136)

1. Report below investments in Accounts 123, Investments in Associated Companies 123.1, Investments in Subsidiary Companies, 124, Other Investments and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investments in Securities - List and describe each security owned giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities acquired, designate such fact and in a footnote state the name of pledges and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case or docket number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Costs* Beginning of Year (d)	Principal Amount or No. of Shares (e)	Book Cost End of Year (f)	Revenues For Year (g)	Gain or Loss From Invest Disposed of (h)
1	Temporary Cash Investments:							
2	Hedging Activities	Various	Various	13,165,888	10,966,990	10,966,990	(6,953)	(22,401,678)
3	Excess Money Pool	Various	Various	33,158	52,129	52,129		
4	Investments in Associated Companies	2010	Various	-	-	15,995,659	566,987	
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26				13,199,046	11,019,119	27,014,778	560,034	(22,401,678)

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

211. NOTES AND OTHER ACCOUNTS RECEIVABLE (Accounts 141, and 143)

If interest was derived during year from notes liquidated before the end of the year, include such interest revenue in column (d).

Line No.	Item (a)	Notes Receivable			Other Accounts Receivable	
		12/31/2009 (b)	12/31/2010 (c)	Interest Revenue (d)	12/31/2009 (e)	12/31/2010 (f)
1	A/R - Off System Sales				9,079,989	8,389,513
2	A/R - Employee Appliance Purchases				300	300
3	A/R - LIHEAP Program				(564,639)	892
4	A/R - Transportation				84,905,197	105,677,825
5	A/R - Customer Assistance Program				1,404,978	1,246,142
6	A/R - TGP Settlement Receivable				1,690,766	1,364,311
7	A/R - Income Tax Refunds Receivable				3,332,352	3,332,352
8	A/R - Miscellaneous				18,478	24,764
9	A/R - Columbia Gas of Pennsylvania Receivables Company					(119,581,270)
10	A/R - Miscellaneous				99,867,421	454,829

212. NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)

1. Furnish below the particulars indicated concerning notes receivable from associated companies at end of year.
2. If any note was received in satisfaction of an open account indebtedness, state the period covered by such open account.
3. Include in column (f) the amount of any interest revenue during the year on notes that were paid off before the end of year.
4. Give particulars of any notes pledged or discounted. This schedule shall include all transactions during the year with each affiliated interest affecting account 145 and account 233.

Line No.	Name of Associated Company (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (d)	Interest Rate (e)	Amount (f)
1	Columbia Gas of Pennsylvania Receivables Corporation			53,983,242		53,983,242
2						
3						
4						
5						
6						
7						
8						

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**213. ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCOUNT 146)
AND ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 234)**

1. Furnish below the particulars called for concerning Account Receivables and Payables from Associated Companies.
2. The term "Services Received" set forth on line 21 of this schedule means the Management, Construction, Engineering, Purchasing Legal, Accounting or other similar service which has been rendered to respondent under written, oral or implied contracts.
3. The term "Joint Expenses Transferred" set forth on lines 6 and 22 means Central office and/or other expenses continuously assessed against respondent covering all locations of common operating costs.
4. This schedule shall include all transactions during the year with each affiliated interest affecting Account 146.

Line No.	Item (a)	Entries During Year
		(b)
1	Debits During Year	
2	Cash Dispersed	1,291,755,925
3	Materials and Supplies Sold	
4	Services Rendered	5,150,147
5	Joint Expense Transferred	
6	Interest and Dividends Receivable	432,812
7	Rents Receivable	
8	Securities Sold	
9	Other Debits (Specify)	
10	Loans Receivable (Short Term)	534,719,987
11		
12		
13	Total Debits During Year	1,832,058,871
14		
15	Credits During Year	
16	Cash Received	(1,446,744,366)
	Gas Purchased	(50,995,646)
1	Fuel Purchased	
2	Materials and Supplies Purchased	
3	Services Received	(303,032,599)
4	Joint Expense Transferred	
5	Interest and Dividends Payable	(16,681,085)
6	Rents Payable	
7	Securities Purchased	
8	Transferred to Account "145"	
9	Other Credits (Specify)	
10	Loans Payable (Short Term)	
11		
12		
13	Total Credits During Year	(1,817,453,696)
14	Balance at End of Year	14,605,175

*Exchange gas included with gas purchased

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

215. PLANT MATERIALS AND OPERATING SUPPLIES (Account 154)

1. Summarize below by character of materials and supplies, the balances in account 154 at the beginning and end of the year.
2. Account entries totaling \$300,000 or 1% of gross revenues, (whichever is less), during the year shall be explained, showing the class of materials affected and the various classes of accounts (operating expenses, clearing accounts, plant accounts, etc.) debited or credited.

Line No.	Classification of Materials And Supplies (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase /Decrease (d)
1	Other Inventories	541,761	587,906	46,145
2				-
3				-
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
16				-
17	Total	541,761	587,906	46,145

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

216. UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 225)

1. Report under separate subheadings for Unamortized Debt Discount and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than by debit or credit to Surplus.
6. Set out separately and identify amounts applicable to issues which have been redeemed, although those amounts, prior to the effective date of the Uniform System of Accounts may have prior to the effective date of the Uniform System of Accounts may have been combined with the discount and expense on the refunding issue.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt.

Line No.	Designation of Long-Term Debt (a)	PRINCIPAL AMOUNT OF SECURITIES TO WHICH OR PREMIUM RELATES (b)	TOTAL DISCOUNT AND EXPENSE OR NET PREMIUM (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total								

217. EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below the information indicated concerning this account, grouping the items by departments, and showing totals for each department.
2. Include in the description the date property was abandoned or other extraordinary loss incurred.

Line No.	Description of Property Loss Or Damage (a)	Comm. Auth. No. (b)	Amortization Period (Give Years Only)		Total Amount of Loss (e)	Previously Written off (f)	Written off During Year		Balances At End of Year (i)
			From (c)	To (d)			Account Charged (g)	Amount (h)	
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8	Total								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

231. LONG-TERM DEBT (Accounts 221,222,224)
 (Excluding Advances from Affiliated Companies)

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year include such interest expense in column (g).
7. If interest was matured but unpaid on any obligation, state in a footnote the class and series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired. Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35	TOTAL								

*Total amount outstanding without reduction for amount held by respondent.

Balances at Beginning of Year must be consistent with balances at end of previous year

Page 26

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	OPERATING EXPENSES				
2	401 Operation Expenses		461,221,609	437,123,468	24,098,141
3	402 Maintenance Expenses		14,117,846	14,102,739	15,107
4	403 Depreciation Expenses		22,464,793	20,973,232	1,491,561
5	404.1 Amort. & Depletion of Prod. Natural Gas Land & Rights				-
6	404.2 Amort. Of Underground Storage Land & Land Rights		1,925	1,925	-
7	404.3 Amort. Of Other Limited-Term Gas Plant		1,800,041	1,957,818	(157,777)
8	405.0 Amortization of Other Gas Plant				-
9	406.0 Amortization of Gas Plant Acquisition Adjustments				-
10	407.1 Amort. Of Prop. Losses, Unrec. Plant & Reg. Study C.				-
11	407.2 Amortization of Conversion Expense				-
12	407.3 Regulatory Debits				-
13	407.4 Regulatory Credits				-
14	408.1 Taxes Other Than Income Taxes, Utility Opr. Income	408	3,686,286	3,542,938	143,348
15	409.1 Income Taxes, Utility Operating Income	409	(986,794)	(31,443,077)	30,456,283
16	410.1 Provision for Deferred Income Taxes, Ut. Opr. Income	411	34,773,988	97,232,910	(62,458,922)
17	411.1 Prov. For Def. Income Taxes-Credit, Ut. Opr. Income	412	(41,031,442)	(50,366,676)	9,335,234
18	411.4 Investment Tax Credit Adjustments, Ut. Operations		(360,240)	(360,240)	-
19	411.6 Gains from Disposition of Utility Plant				-
20	411.7 Losses from Disp. of Utility Plant				-
21	Total Utility Operating Expenses		495,688,012	492,765,037	2,922,975
22	OTHER OPERATING INCOME				-
23	412.0 Revenues from Gas Plant Leased to Others				-
24	413.0 Expenses of Gas Plant Leased to Others				-
25	414.0 Other Utility Operating Income				-
26	Total Other Operating Income				-
27	OTHER INCOME				-
28	415.0 Rev. from Merchandising, Jobbing and Contract Work		50,560	60,606	(10,046)
29	416.0 Costs and Exp. of Merchandising Jobbing & Contract Wk		(97,415)	(86,203)	(11,212)
30	417.0 Revenue from Non-Utility Operations		(2,427,039)	517,288	(2,944,327)
31	418.0 Non Operating Rental Income		995,559	46	995,513
32	418.1 Equity in Earnings of Subsidiary Companies				-
33	419.0 Interest & Dividend Income		2,483,105	2,596,643	(113,538)
34	419.1 Allowance for Other Funds Used During Construction				-
35	421.0 Miscellaneous Non Operating Income		4,281,572	4,788,010	(506,438)
36	421.1 Gain on Disposition of Property, Total Other Income				-
37	Total Other Income		5,286,342	7,876,390	(2,590,048)
38	OTHER INCOME DEDUCTIONS				-
39	421.2 Loss on Disposition of Property				-
40	425.0 Miscellaneous Amortization				-
41	426.1 Donations		475,546	394,351	81,195
42	426.2 Life Insurance				-
43	426.3 Penalties		(4,811)	35,655	(40,466)
44	426.4 Exp. for Certain Civic, Political & Related Activities				-
45	426.5 Other Deductions		152,641	106,592	46,049
46	Total Other Income Deductions		623,376	536,598	86,778
47	TAXES APPLICABLE TO OTHER INCOME & DED.				-
48	408.2 Taxes Other Than Income Taxes, Otr. Income & Ded.				-
49	409.2 Income Taxes, Other Income & Deductions		2,111,548	3,024,491	(912,943)
50	410.2 Prov. for Deferred Income Taxes, Otr. Income & Ded.		63,001	133,717	(70,716)
51	411.2 Prov. for Def. Income Taxes, Credit, Otr Income & Ded.		(608,392)	(21,573)	(586,819)
52	411.5 Investment Tax Cr. Adjustments, Nonutility Operations				-
53	420.0 Investment Tax Credits				-
54	Total Taxes on Other Income and Deductions		1,566,157	3,136,635	(1,570,478)
55	Net Other Income and Deductions		3,096,809	4,203,157	(1,106,348)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	INTEREST CHARGES				
2	427 Interest on Long-Term Debt				-
3	428 Amortization of Debt Discount and Expense				-
4	428.1 Amortization of Loss on Reacquired Debt				-
5	429 Amortization of Premium on Debt-Credit				-
6	429.1 Amortization of Gain on Reacquired Debt-Credit				-
7	430 Interest on Debt to Associated Companies		16,114,098	16,688,157	(574,059)
8	431 Other Interest Expense		411,468	6,024,417	(5,612,949)
9	432 Allowance for Borrowed Funds Used During Construction-Cr		(140,718)	(88,145)	(52,573)
10	Net Interest Charges		16,384,848	22,624,429	(6,239,581)
11	EXTRAORDINARY ITEMS				
12	434 Extraordinary Income				-
13	435 Extraordinary Deductions				-
14	409.3 Income Taxes-Extraordinary Items				-
15	Net Income		50,187,065	33,709,266	16,477,799
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

405. OPERATION AND MAINTENANCE EXPENSES

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	MANUFACTURED GAS PRODUCTION EXPENSES		XXX	XXX	XXX
2	Steam Production Expenses				
3	Operation				
4	700.0 Operation Supervision and Engineering				-
5	701.0 Operating Labor				-
6	702.0 Boiler Fuel				-
7	703.0 Miscellaneous Steam Expenses				-
8	Total Steam Production Operation Expenses		-	-	-
9	Maintenance				
10	704.0 Steam Transferred-Credit				-
11	705.0 Maintenance, Supervision and Engineering				-
12	706.0 Maintenance of Structures and Improvements				-
13	707.0 Maintenance of Boiler Plant Improvement				-
14	708.0 Maintenance of Other Steam Production Plant				-
	Total Steam Production Maintenance Expenses		-	-	-
15	Manufactured Gas Production				
16	710.0 Operation Supervision and Engineering				-
17	Production Labor and Expenses				
18	711.0 Steam Expenses				-
19	712.0 Other Power Expenses				-
20	713.0 Coke Oven Expenses				-
21	714.0 Producer Gas Expenses				-
22	715.0 Water Gas Generating Expenses				-
23	716.0 Oil Gas Generating Expenses				-
24	717.0 Liquefied Petroleum Gas Expenses				-
25	718.0 Other Process Production Expenses				-
	Total Production Labor and Expenses		-	-	-
26	Gas Fuels				
27	719.0 Fuel Under Coke Ovens				-
28	720.0 Producer Gas Fuel				-
29	721.0 Water Gas Generator Fuel				-
30	722.0 Fuel for Oil Gas				-
31	723.0 Fuel for Liquefied Petroleum Gas Process				-
32	724.0 Other Gas Fuels				-
	Total Gas Fuels Expenses		-	-	-
33	Gas Raw Materials				
34	725.0 Coal Carbonized in Coke Ovens				-
35	726.0 Oil for Water Gas				-
36	727.0 Oil for Oil Gas				-
37	728.0 Liquefied Petroleum Gas Expenses				-
38	729.0 Raw Materials for Other Gas Processes				-
39	730.0 Residuals Expenses				-
40	731.0 Residuals Produced-Credit				-
41	732.0 Purification Expenses				-
42	733.0 Gas Mixing Expenses				-
43	734.0 Duplicate Charges-Credit				-
44	735.0 Miscellaneous Production Expenses				-
45	736.0 Rents				-
	Total Gas Raw Materials Expenses		-	-	-
46	Maintenance				
47	740.0 Maintenance Supervision and Engineering				-
48	741.0 Maintenance of Structures and Improvements				-
49	742.0 Maintenance of Production Equipment				-
	Total Maintenance Expenses		-	-	-
	Total Manufactured Gas Production Expenses		-	-	-
50	NATURAL GAS PRODUCTION EXPENSES		XXX	XXX	XXX
51	Production and Gathering				
52	Operation				
53	750.0 Operating Supervision and Engineering				-
53	751.0 Production Maps and Records				-
54	752.0 Gas Wells Expenses				-

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

405. OPERATION AND MAINTENANCE EXPENSES (Continue)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	753.0 Field Lines Expenses				-
2	754.0 Field Compressor Station Expenses				-
3	755.0 Field Compressor Station Fuel and Power				-
4	756.0 Field Measuring and Regulating Station Expenses				-
5	757.0 Purification Expenses				-
6	758.0 Gas Well Royalties				-
7	759.0 Other Expenses				-
8	760.0 Rents				-
	Total Production & Gathering Operation Expenses				-
9	Maintenance				
10	761.0 Maintenance Supervision and Engineering				-
11	762.0 Maintenance of Structures and Improvements				-
12	763.0 Maintenance of Producing Gas Wells				-
13	764.0 Maintenance of Field Lines				-
14	765.0 Maintenance of Field Compressor Station Equipment				-
15	766.0 Maintenance of Field Measuring and Reg. Station Equip.				-
16	767.0 Maintenance of Purification Equipment				-
17	768.0 Maintenance of Drilling and Cleaning Equipment				-
18	769.0 Maintenance of Other Equipment				-
	Total Production & Gathering Maintenance Expenses				-
19	Products Extraction				
20	Operation				
21	770.0 Operation Supervision and Engineering				-
22	771.0 Operating Labor				-
23	772.0 Gas Shrinkage				-
24	773.0 Fuel				-
25	774.0 Power				-
26	775.0 Materials				-
27	776.0 Operation Supplies and Expenses				-
28	777.0 Gas Processed by Others				-
29	778.0 Royalties on Products Extracted				-
30	779.0 Marketing Expenses				-
31	780.0 Products Purchased for Resale				-
32	781.0 Variation in Products Inventory				-
33	782.0 Extracted Products Used by the Utility-Credit				-
34	783.0 Rents				-
	Total Products Extraction Operation Expenses				-
35	Maintenance				
36	784.0 Maintenance Supervision and Engineering				-
37	785.0 Maintenance of Structures and Improvements				-
38	786.0 Maintenance of Extraction and Refining Equipment				-
39	787.0 Maintenance of Pipe Lines				-
40	788.0 Maintenance of Extracted Products Storage Equipment				-
41	789.0 Maintenance of Compressor Equipment				-
42	790.0 Maintenance of Gas Measuring & Regulating Equipment				-
43	791.0 Maintenance of Other Equipment				-
	Total Products Extraction Maintenance Expenses				-
	Total Natural Gas Production Expenses				-
44	EXPLORATION AND DEVELOPMENT EXPENSES		XXX	XXX	XXX
45	Operation				
46	795.0 Delay Rentals				-
47	796.0 Nonproductive Well Drilling				-
48	797.0 Abandoned Leases				-
49	798.0 Other Exploration				-
	Total Exploration and Development Operation Exp.				-
50	OTHER GAS SUPPLY EXPENSES		XXX	XXX	XXX
51	Operation				
52	800.0 Natural Gas Well Head Purchases				-
53	801.0 Natural Gas Well Head Purchases, Intercompany Trans.		829,771	894,925	(65,154)
54	802.0 Natural Gas Gasoline Plant Outlet Purchases				-
55	803.0 Natural Gas Transmission Line Purchases		302,210,150	270,791,405	31,418,745
56	804.0 Natural Gas City Gate Purchases		24,175,184	5,404,983	18,770,201

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	804.1 Liquefied Natural Gas Purchases				-
2	805.0 Other Gas Purchases		1,490,233	26,884,707	(25,394,474)
3	805.1 Purchases Gas Cost Adjustments				-
4	806.0 Exchange Gas		1,259,628	(10,533,510)	11,793,138
5	807.0 Purchased Gas Expenses		1,619,770	1,799,320	(179,550)
6	808.1 Gas Withdrawn from Storage-Debit		154,176,111	164,295,769	(10,119,658)
7	808.2 Gas Delivered to Storage-Credit		(144,889,502)	(135,707,932)	(9,181,570)
8	809.1 Withdrawals of Liquefied Nat. Gas Held for Processing				-
9	809.2 Deliveries of Natural Gas for Processing				-
10	810.0 Gas Used for Compressor Station Fuel-Credit				-
11	811.0 Gas Used for Products Extraction-Credit				-
12	812.0 Gas Used for Other Utility Operations-Credit		(258,886)	(278,304)	19,418
13	813.0 Other Gas Supply Expenses		22,050	74,487	(52,437)
	Total Gas Supply Operation Expenses		340,634,509	323,625,850	17,008,659
14	Natural Gas Storage, Terminating & Processing Exp.				
15	Underground Storage Expenses				
16	814.0 Operation Supervision and Engineering				-
17	815.0 Maps and Records				-
18	816.0 Wells Expenses		9,940	11,073	(1,133)
19	817.0 Lines Expenses		26,632	16,866	9,766
20	818.0 Compressor Station Expenses		143,991	117,751	26,240
21	819.0 Compressor Station Fuel and Power				-
22	820.0 Measuring and Regulating Station Expenses		8,481	4,924	3,557
23	821.0 Purification Expenses		1,243	2,098	(855)
24	822.0 Exploration and Development				-
25	823.0 Gas Losses		4,641	4,398	243
26	824.0 Other Expenses				-
27	825.0 Storage Well Royalties		5,896	5,900	(4)
28	826.0 Rents				-
	Total Underground Storage Expenses		200,824	163,010	37,814
29	Maintenance				
30	830.0 Maintenance Supervision and Engineering				-
31	831.0 Maintenance of Structures and Improvements				-
32	832.0 Maintenance of Reservoirs and Wells		744	690	54
33	833.0 Maintenance of Lines				-
34	834.0 Maintenance of Compressor Station Equipment		2,764	1,267	1,497
35	835.0 Maintenance of Measuring & Regulating Station Equip.				-
36	836.0 Maintenance of Purification Equipment		1,865	2,890	(1,025)
37	837.0 Maintenance of Other Equipment				-
	Total Maintenance Expenses		5,373	4,847	526
38	Other Storage Expenses				
39	Operation				
40	840.0 Operating Supervision and Engineering				-
41	841.0 Operation Labor and Expenses				-
42	842.0 Rents				-
43	842.1 Fuel				-
44	842.2 Power				-
45	842.3 Gas Losses				-
	Total Operation Expenses				-
46	Maintenance				
47	843.1 Maintenance Supervision and Engineering				-
48	843.2 Maintenance of Structures and Improvements				-
49	843.3 Maintenance of Gas Holders				-
50	843.4 Maintenance of Purification Equipment				-
51	843.5 Maintenance of Liquefaction Equipment				-
52	843.6 Maintenance of Vaporizing Equipment				-
53	843.7 Maintenance of Compressor Equipment				-
54	843.8 Maintenance of Measuring and Regulatory Equipment				-
55	843.9 Maintenance of Other Equipment				-
	Total Maintenance Expenses				-

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

405. OPERATION AND MAINTENANCE EXPENSES (Continued)
Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1					
2	LIQUEFIED NATURAL GAS TERMINATING AND				
3	PROCESSING EXPENSES		XXX	XXX	XXX
4	Operation				
5	844.1 Operation Supervision and Engineering				-
6	844.2 LNG Processing Terminal Labor and Expenses				-
7	844.3 Liquefaction Processing Labor and Expenses				-
8	844.4 LNG Transportation Labor and Expenses				-
9	844.5 Measuring and Regulating Labor and Expenses				-
10	844.6 Compressor Station Labor and Expenses				-
11	844.7 Communication System Expenses				-
12	844.8 System Control and Load Dispatching				-
13	845.1 Fuel				-
14	845.2 Power				-
15	845.3 Rents				-
16	845.4 Demurrage Charges				-
17	845.5 Warfare Receipts-Credit				-
18	845.6 Processing Liquefied or Vaporized Gas by Others				-
19	846.1 Gas Losses				-
20	846.2 Other Expenses				-
	Total Liq. N.G. Term. & Proc. Operation Expenses				-
21	Maintenance				
22	847.1 Maintenance Supervision and Engineering				-
23	847.2 Maintenance of Structures and Improvements				-
24	847.3 Maintenance of LNG Processing Terminal Equipment				-
25	847.4 Maintenance of LNG Transportation Equipment				-
26	847.5 Maintenance of Measuring and Regulating Equipment				-
27	847.6 Maintenance of Compressor Station Equipment				-
28	847.7 Maintenance of Communication Equipment				-
29	847.8 Maintenance of Other Equipment				-
	Total Liq. N.G. Term. Proc. Maintenance Expenses				-
30	TRANSMISSION EXPENSES		XXX	XXX	XXX
31	Operation				
32	850.0 Operating Supervision and Engineering				-
33	851.0 System Control and Load Dispatching				-
34	852.0 Communication System Expenses				-
35	853.0 Compressor Station Labor and Expenses				-
36	854.0 Gas for Compressor Station Fuel				-
37	855.0 Other Fuel and Power for Compressor Stations				-
38	856.0 Mains Expenses				-
39	857.0 Measuring and Regulating Station Expenses				-
40	858.0 Transmission and Compression of gas by Others				-
41	859.0 Other Expenses				-
42	860.0 Rents				-
	Total Transmission Operation Expenses				-
43	Maintenance				
44	861.0 Maintenance Supervision and Engineering				-
45	862.0 Maintenance of Structures and Improvements				-
46	863.0 Maintenance of Mains				-
47	864.0 Maintenance of Compressor Station Equipment				-
48	865.0 Maintenance of Measuring and Regulating Station Equip.				-
49	866.0 Maintenance of Communication Equipment				-
50	867.0 Maintenance of Other Equipment				-
51	870.0 Operation Supervision and Engineering		4,495,587	3,549,331	946,256
	Total Transmission Maintenance Expenses		4,495,587	3,549,331	946,256
52	DISTRIBUTION EXPENSES		XXX	XXX	XXX
53	Operation				
54	871.0 Distribution Load Dispatching		105,579	104,490	1,089
55	872.0 Compressor Station Labor and Expenses				-
56	873.0 Compressor Station Fuel and Power (Major Only)				-
57	874.0 Mains and Services Expenses		8,423,572	7,164,699	1,258,873
58	875.0 Measuring and Regulating Station Expenses-General		523,794	573,126	(49,332)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/ Decrease (e)
1	876.0 Measuring and Regulating Station Expenses-Industrial		228,049	231,632	(3,583)
2	877.0 Measuring and Regulating Station Expenses-City Gate				-
3	878.0 Meter and House Regulator Expenses		2,567,556	2,712,587	(145,031)
4	879.0 Customer Installations Expenses		3,948,975	3,964,143	(15,168)
5	880.0 Other Expenses		5,111,834	4,987,188	124,646
6	881.0 Rents		201,761	229,714	(27,953)
	Total Distribution Operation Expenses		25,606,707	23,516,910	2,089,797
7	Maintenance				
8	885.0 Maintenance Supervision and Engineering		25,651	29,979	(4,328)
9	886.0 Maintenance of Structures and Improvements		186,779	87,340	99,439
10	887.0 Maintenance of Mains		9,990,466	10,705,745	(715,279)
11	888.0 Maintenance of Compressor Station Equipment				-
12	889.0 Maintenance of Measuring & Reg. Station Equip.-Genl.		717,204	431,871	285,333
13	890.0 Maintenance of Measuring & Reg. Station Equip.-Indtrl.		136,772	215,480	(78,708)
14	891.0 Maintenance of Measuring & Reg. Station Equip.-City G				-
15	892.0 Maintenance of Services		1,725,922	1,495,601	230,321
16	893.0 Maintenance of Meters & House Regulators		311,050	259,462	51,588
17	894.0 Maintenance of Other Equipment		1,018,629	872,414	146,215
	Total Maintenance Expenses		14,112,473	14,097,892	14,581
18	CUSTOMER ACCOUNTS EXPENSES		XXX	XXX	XXX
19	Operations				
20	901.0 Supervision				-
21	902.0 Meter Reading Expenses		2,610,792	2,651,378	(40,586)
22	903.0 Customer Records & Collection Expenses		8,234,713	8,474,540	(239,827)
23	904.0 Uncollectable Accounts		22,954,391	27,868,647	(4,914,256)
24	905.0 Miscellaneous Customer Accounts Expenses		17,328	16,961	367
	Total Customer Account Operations Expenses		33,817,224	39,011,526	(5,194,302)
25	CUSTOMER SERVICE & INFORM. EXPENSES		XXX	XXX	XXX
26	Operations				
27	907.0 Supervision			11,797	(11,797)
28	908.0 Customer Assistance Expenses		5,751,431	3,545,296	2,206,135
29	909.0 Informational & Instructional Advertising Expenses		86,068	101,813	(15,745)
30	910.0 Miscellaneous Customer Service & Informational Exp.		1,215,135	1,120,841	94,294
	Total Cust. Service & Inform. Operations Expenses		7,052,634	4,779,747	2,272,887
31	SALES EXPENSES		XXX	XXX	XXX
32	Operation				
33	911.0 Supervision				-
34	912.0 Demonstrating and Selling Expenses		500,876	495,462	5,414
35	913.0 Advertising Expenses		42,239	213,936	(171,697)
36	914.0 (Reserved)				-
37	915.0 (Reserved)				-
38	916.0 Miscellaneous Sales Expenses				-
	Total Operation Sales Expenses		543,115	709,398	(166,283)
39	ADMINISTRATIVE AND GENERAL EXPENSES		XXX	XXX	XXX
40	Operation				
41	920.0 Administrative and General Salaries		3,741,688	3,280,478	461,210
42	921.0 Office Supplies and Expenses		2,974,415	3,690,664	(716,249)
43	922.0 Administrative Expenses Transferred-Credit			9	(9)
44	923.0 Outside Service Employed		26,190,514	25,044,288	1,146,226
45	924.0 Property Insurance		179,353	176,709	2,644
46	925.0 Injuries and Damages		3,868,945	3,473,010	395,935
47	926.0 Employee Pensions and Benefits		14,286,071	7,379,799	6,906,272
48	927.0 Franchise Requirements				-
49	928.0 Regulatory Commission Expenses		1,539,278	1,720,599	(181,321)
50	929.0 Duplicate Charges-Credit				-
51	930.1 General Advertising Expenses		163,209	359,979	(196,770)
52	930.2 Miscellaneous General Expenses		262,255	108,077	154,178
53	931.0 Rents		160,868	83,415	77,453
	Total Administrative and General Operation Expenses		53,366,596	45,317,027	8,049,569
54	Maintenance				
55	932.0 Maintenance of General Plant				-
	Total Gas Operation and Maintenance Expenses		53,366,596	45,317,027	8,049,569
58					
59	Total Gas Operation Expenses		461,221,609	437,123,468	24,098,141
60	Total Maintenance Expenses		14,117,846	14,102,739	15,107

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

408. TAXES OTHER THAN INCOME TAXES, UTILITY OPERATING INCOME (Account 408.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 408.1-Taxes Other Than Income Taxes Utility Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; and Account No. 236-Taxes Accrued.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 236 Taxes Accrued (c)	Account 408.1 Taxes Other Than Income (d)
1	Social Security	-	(2,588,999)	1,788,227
2	Federal Unemployment	-	(28,735)	19,330
3	Pennsylvania Unemployment	-	(134,035)	85,316
4	Local Property Taxes	-	(9,601)	9,601
5	Public Utility Realty Tax	-	(195,000)	195,000
6	State Capital Stock Tax	-	(813,713)	813,713
7	Sales Tax	-	(569,208)	512,117
8	West Virginia Property Tax on Stored Gas	-	(230,051)	230,051
9	License & Franchise Tax & Tax on CNG	-	(3,255)	30,839
10	Ohio Commercial Activity Tax (CAT)	-	(2,092)	2,092
11	TOTAL	-	(4,574,689)	3,686,286

409. INCOME TAXES, UTILITY OPERATING INCOME (Account 409.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 409.1-Income Taxes, Ut. Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes and Account No. 236-Accrued Utility Operating Income.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Def. Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 409.1 Income Taxes Opr Income (e)
1	Federal Income Taxes	-	(45,549)	2,070,449	(2,070,449)
2	State Income Taxes	-	138,968	(1,083,655)	1,083,655
3	Local Income Taxes	-	-	-	-
4					
5					
6					
7					
8	Other Taxes (specify)				
9					
10					
11	TOTAL	-	93,419	986,794	(986,794)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

410. CALCULATION OF FEDERAL INCOME TAXES - CURRENT PERIOD

1. The totals as reported on this schedule should conform with amounts reported on corresponding Schedules.

Line No.	Item (a)	Total (b)	Current (c)	Deferred Property Related (d)	Deferred Other (e)
1	Operating Revenues	559,163,116	559,163,116	-	-
2	Operating Expenses	499,606,214	499,606,214	-	-
3	Operating Taxes (Non-Income)	3,686,286	3,686,286	-	-
4	Interest & Other Expense	16,384,848	16,384,848	-	-
5	Pre-Tax Operating Income				
	Total Line 1 Minus Lines 2-3-4	39,485,768	39,485,768	-	-
6	Other Income (Expense)	4,662,966	4,662,966	-	-
7	Pre Tax Book Income				
	Total Lines 5+6	44,148,734	44,148,734	-	-
8	Permanent and Flow-Through Differ.	1,549,703	(7,724,684)	9,274,387	-
9	Temporary Differences	-	(36,540,524)	-	36,540,524
10	State Only Differences	(22,988,802)	17,830,648	(9,274,387)	(31,545,063)
11	Subtotal	22,709,635	17,714,174	-	4,995,461
12	State Tax at Current Rate	2,268,693	1,769,646	-	499,047
13	Adjustments to State Tax	(764,825)	(314,218)	-	(450,607)
14	Adjustments for St. Tax Rate Changes	-	-	-	-
15	State Tax Accrual				
	Total Lines 12+13+14	1,503,868	1,455,428	-	48,440
16	Federal Taxable Income				
	Total Line 11 Minus Lines 10-12-13	44,194,569	(1,571,902)	9,274,387	36,492,084
17	Federal Tax at Current Rate	15,468,098	(550,166)	3,246,035	12,772,229
18	ITC Authorization	(360,240)	-	-	(360,240)
19	Adjustment for Fed. Tax Rate Changes	(155,079)	-	-	(155,079)
20	R & D Credits	-	-	-	-
21	IRS Audit Settlement				
22	Tax Rate Change on Extraord. Activity				
23	Other	(22,494,978)	219,492	-	(22,714,470)
24	Federal Tax Accrual				
	Total Lines 17 through 23	(7,542,199)	(330,674)	3,246,035	(10,457,560)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

**411. PROVISION FOR DEFERRED INCOME TAXES,
UTILITY OPERATING INCOME (Account 410.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 410.1-Provision for Deferred Income Taxes, Utility Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes, Utility Operating Income.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 410.1 Provision for Deferred Income Taxes (e)
1	Federal	-	(1,161,016)	(33,103,476)	33,177,801
2	State	-	(368,166)	(1,442,776)	1,596,187
3	Other	-	-	-	-
4					
5					
6					
7	Total	-	(1,529,182)	(34,546,252)	34,773,988

**412. PROVISION FOR DEFERRED INCOME TAXES
UTILITY OPR. INCOME, CREDIT (Account 411.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 411.1-Provision for Deferred Income Taxes-Credit. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 411.1 Provision for Deferred Income Taxes (e)
1	Federal	-	1,115,467	17,706,187	(39,478,398)
2	State	-	507,134	1,553,044	(1,553,044)
3	Other	-	-	-	-
4					
5					
6					
7	Total	-	1,622,601	19,259,231	(41,031,442)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

500. GAS PURCHASED

1. Report below the information called for concerning gas purchased for resale during year.
2. Purchases from independent natural gas producers shall be grouped on one line and columns (a), (d), (g) and (h) only shall be reported with respect to such purchase.
3. The quantities reported should be those shown by the bills rendered by the vendor. Indicate MCF, CCF or Therms
4. Report separately non-interruptible and interruptible purchases from the same company. Designate purchases from affiliated interest by an asterisk following the name in column (d).

Line No.	Purchased From (a)	Point of Delivery (b)	B.T.U. Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Cost Per Unit (h)
1	801. Natural Gas Field Line Purchases			169,370	829,771		829,771	4.90
2	803. Natural Gas Transmission Line Purchase			41,892,055	243,165,133	59,045,017	302,210,150	7.21
3	804. Natural Gas City Gate Purchases			4,605,220	24,175,184		24,175,184	5.25
4	805. Other Gas Purchases					1,490,233	1,490,233	
5								
6								
7								
8								
9								
10								
Totals			-	46,666,645	268,170,088	60,535,250	328,705,338	

501. SALES FOR RESALE

1. Report below the information called for concerning gas sold during year to other gas utilities or to public authorities for resale.
2. The quantities shown should be those shown by the bills rendered to the purchasers. Indicate MCF, CCF or Therms.
3. Report separately non-interruptible and interruptible sales to the same company. Designate sales to affiliated interest by an asterisk following the name in column (a)
4. Designate any sales which are other than firm sales.

Line No.	Sold To (a)	Point of Delivery (b)	BTU Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Revenue Per Unit (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Totals			-	-	-	-	-	

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

505. GAS ACCOUNT-NATURAL GAS

- 1 The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent adjusted for any differences in pressure bases used in measuring MCF of natural gas received and delivered.
- 2 If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

No.	(a) Item	MCF as Reported (b)
1	GAS RECEIVED	
2	Natural Gas Produced	
3	L.P.G. Gas Produced and Mixed with Natural Gas	
4	Manufactured Gas Produced and Mixed with Natural Gas	
5	Purchased Gas	46,666,645
6	Gas of Others Received for Transportation	35,696,912
7	Receipts of Respondent's Gas Transported or Compressed by Others	
8	Exchange Gas Received	9,617,329
9	Gas Received from Underground Storage	25,699,184
10	Other Receipts (Gas Lost from Storage)	768
11		
12		
13		
14	Total Receipts:	117,680,838
15	GAS DELIVERED	
16	Natural Gas Sales:	
17	Local Distribution by Respondent	32,057,196
18	Main Line Industrial Sales	3,883,839
19	Sales for Resale	
20	Interdepartmental Sales	
21	Unbilled Sales	(128,000)
22	Total Sales	35,813,035
23	Deliveries of Gas Transported or Compressed for Others	35,696,912
24	Deliveries of Respondent's Gas for Trans. Or Compressed by Others	
25	Exchange Gas Delivered	9,188,653
26	Natural Gas used by Respondent	36,256
27	Natural Gas Delivered to Storage	23,996,274
28	Natural Gas for Franchise Requirements	
29	Other Deliveries (Off System Sales)	12,883,062
30	Total Deliveries	117,614,192
31	UNACCOUNTED FOR	
32	Production System Losses	
33	Storage Losses	768
34	Transmission System Losses	1,643
35	Distribution System Losses	64,235
36	Other Losses	
37		
38	Total Unaccounted For	66,646
38	Total Deliveries and Unaccounted For	117,680,838

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

510. UNDERGROUND GAS STORAGE

1. Report particulars for each underground gas storage project.
2. Give particulars of any gas stored for the benefit of another company under a gas exchange arrangement or on a basis of purchase and resale to another company. Designate if other company is an associated company.
3. Pressure base of gas volumes reported below.

Line No.	Month (a)	Total (b)	Project Location (c)	Project Location (d)	Project Location (e)
1	Storage Operations	MCF	MCF	MCF	MCF
2	Gas Delivered to Storage				
1	January	-	-		
2	February	-	-		
3	March	-	-		
4	April	-	-		
5	May	-	-		
6	June	-	-		
7	July	-	-		
8	August	-	-		
9	September	-	-		
10	October	-	-		
11	November	-	-		
12	December	-	-		
13	Totals	-	-		
14	Gas Withdrawn From Storage				
15	January	64	64		
16	February	13,970	13,970		
17	March	64	64		
18	April	127	127		
19	May	64	64		
20	June	64	64		
21	July	64	64		
22	August	64	64		
23	September	64	64		
24	October	64	64		
25	November	64	64		
26	December	64	64		
27	Totals	14,737	14,737		
28	Stored Gas End of Year-MCF	2,640,076			
29	Est. Native Gas in Storage Reservoir-MCF	-			
30	Total Gas in Reservoir-MCF (Lines 28 plus 29)	2,640,076			
31	Storage Capacity (Excl. Native Gas)-MCF	-			
32	Reservoir Pressure at which Storage Cap.-Computed	-			
33	Number of Storage Wells in Project	8			
34	Number of Acres of Storage Area	1,350			
35	Maximum Day's Withdrawal from Storage	4,892			
36	Date of Maximum Day's Withdrawal	January 31, 2010			
37	Year Storage Operations Commenced	June 4, 1970			

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

511. MANUFACTURED GAS PRODUCTION PLANT

1	Kind or Type of Plant	Location
2	Maximum Daily Capacity of Plant	MCF
3	Maximum Daily MCF of Gas Produced During Year	Date
4	Maximum Daily MCF of Gas Produced During Life of Plant	Date
5	Number of Days Plant was Commercially Operated During Year	
6	Date Plant was last Commercially Operated	
7	MCF of Gas Produced During the Year	
8	Average BTU Content of Gas Produced	
0		

512. LIQUEFIED PETROLEUM GAS OPERATIONS

1	Location of Plant
2	MCF of Gas Produced During Year
3	Gallons of L.P.G. Used During Year
4	Function of Plant
5	Storage Capacity for L.P.G. (Gallons)

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

515. GAS AND OIL WELLS						
Line No.						
1	GAS WELLS					
2	Productive Wells at Beginning of Year					
3	Productive Wells Drilled During the Year					
4	Oil Wells Restored to Productive Basis During Year					
5	Wells Purchased During the Year					
6	Wells Abandoned During the Year					
7	Wells Sold During the Year					
8						
9	Productive Wells at End of Year					
10	Number of Wells Drilled Deeper During the Year					
11	Dry Holes Drilled During the Year					
12						
13	NATURAL GAS ACREAGE		Operative		Non Operative	
14	Number of Acres Owned at End of Year					
15	Number of Acres Leased at End of Year					
16						
17	OIL WELLS					
18	Productive Wells at Beginning of Year					
19	Productive Wells Drilled During the Year					
20	Wells Abandoned and Sold During the Year					
21						
22	Productive Wells at End of Year					
23						
24						
25						
26						
27	Size of Pipe Inches	Field Lines M. Ft.	Prod. Ext. Lines M. Ft.	Storage Lines M. Ft.	Distr. Mains M. Ft.	Transmission M. Ft.
28	Under 2"	840				
29	2"	12,737				
30	3"	3,690				
31	4"	11,392				
32	5"	146				
33	6"	5,944				
34	7"	22				
35	8"	2,777				
36	9"	7				
37	10"	918				
38	12"	457				
39	16"	354				
40	20"	40				
41	24"	5			0	0

Meters in Service at End of Year _____ 416,383 Services at End of Year, Company Owned _____

Meters in Stock or Shop at End of Year _____ 6,500 Services at End of Year, Customer Owned _____

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

517. CUSTOMER GAS METERS

Line No.	(a)	Size (b)	Number of Meters			
			First of Year (c)	Added During Year (d)	Removed Or Disconnected During Year (e)	End of Year (f)
1	In residential use					-
2	Information not available by size		382,774	15,814	19,935	378,653
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10	Total in residential use		382,774	15,814	19,935	378,653
11	In commercial use					-
12	Information not available by size		38,115	1,564	2,243	37,436
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20	Total in commercial use		38,115	1,564	2,243	37,436
21	In industrial use					-
22	Information not available by size		327	12	45	294
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30	Total in industrial use		327	12	45	294
31	In public (municipal or government) use					-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40	Total in public (municipal or government) use					-
41	Total in use		421,216	17,390	22,223	416,383
42	In Stock		8,000		1,500	6,500
43						-
44						-
45						-
46						-
47						-
48						-
49						-
50	Total in stock		8,000	-	1,500	6,500
51	Total all meters		429,216	17,390	23,723	422,883

METERS TESTED BY SIZES

	(a)	(a)	1/2 (a)	5/8 (b)	3/4 (c)	1 (d)	(e)	(f)	(g)	Total (h)
52	Number	Number tested during the year								

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

600. CLASSIFICATION OF CUSTOMERS, UNITS SOLD AND OPERATING REVENUES BY TARIFF SCHEDULE

1. Report below the details called for concerning Customers, MCF, CCF or Therms (Indicate Unit Used) Sold, and Opr. Revenues by Tariff Schedule.
2. Customers should be reported on the basis of number of meters, plus number of unmetered accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.
3. Quantities of gas sold to flat-rate customers shown in column (e), should explain in a footnote the basis upon which quantities were determined.
4. Respondent should use additional sheets if necessary.

Line No.	Account (a)	Number of Customers			Sales During Year		Revenues		
		Beginning of Year (b)	End of Year (c)	Average During Year (d)	Total MCF/CCF Therms (e)	Total Operating Revenue (f)	MCF/CCF Therm Per Customer (g)	Per Customer (h)	Per Unit (i)
2	Metered Sales by Tariff Schedule								
3	Residential								
4	Heating	302,306	303,021	302,664	25,942,239	323,067,880	86	1,066	12.45
5	Other	5,162	4,973	5,068			-	-	
6									
7									
8									
9									
10									
11									
12	Transportation	67,757	69,109	68,433			-	-	
13	Total Residential Metered Sales	375,225	377,103	376,164	25,942,239	323,067,880	69	857	12.45
14	Commercial								
15	Heating	27,966	27,964	27,965	9,694,377	98,733,731	347	3,531	10.18
16	Other	1,117	1,072	1,095			-	-	
17									
18									
19									
20									
21									
22									
23	Transportation	8,293	8,252	8,273			-	-	
24	Total Commercial Metered Sales	37,376	37,288	37,332	9,694,377	98,733,731	260	2,648	10.18
25	Industrial								
26	Heating								
27	Other	100	74	87	304,419	3,063,474	4,114	41,398	10.06
28									
29									
30									
31	Transportation	228	214	221			-	-	
32	Total Industrial Metered Sales	328	288	308	304,419	3,063,474	1,057	10,637	10.06
33	Public								
34	Interdepartmental								
35	Other					66,688,690			
36	Total Metered Sales	412,929	414,679	413,804	35,941,035	491,553,775	87	1,185	13.68
37	Unmetered Sales-All Categories								
38	Other								
39	Total Unmetered Sales								
40	Total Sales of Gas	412,929	414,679	413,804	35,941,035	491,553,775	87	1,185	13.68
41	Other Gas Revenues:					62,443,213			
42	Rent from Gas Property					113,430			
43	Interdepartmental Rents								
44	Operating Revenue Other Than Gas Sales								
45	Allowance to Customers								
46	Customers Forfeited Discounts & Penalties					1,020,695			
47	Miscellaneous Gas Revenues				(128,000)	4,032,003			
48	Total Other Gas Revenues				(128,000)	67,609,341			
49	Total Gas Operating Revenues	412,929	414,679	413,804	35,813,035	559,163,116			

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

605. NUMBER OF EMPLOYEES		
Report the requested information concerning the number of employees on respondent's payrolls at end of year.		
Line No.	Classification According to Occupation (a)	Number at Year End (b)
1	Total Officials and Senior Manager Employees	49
2	Total Professional and Semiprofessional Employees	25
3	Total Business Office, Sales And Professional Employees	87
4	Total Clerical Employees	33
5	Total Operators	
6	Total Construction, Installation and Maintenance Employees	73
7	Total Building, Supplies and Motor Vehicle Employees	
8	All Other Employees Not Elsewhere Classified	211
9	Total All Employees	478

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

610. Territory Served

Report below the number of customers at the end of the year in respondent's distribution system in which service is furnished setting forth by counties the number of customers and the average number of customers during the year. Respondent should place an X in the box in column (b) if that county is served and supply related customer information in columns (d) and (e).

County Code (a)	Serves County (b)	Name of Pennsylvania County (c)	Number Of Customers At End Of Year (d)	Average Number Of Customers During Year (e)
01		Adams	14,316	
02		Allegheny	103,668	
03		Armstrong	949	
04		Beaver	37,487	
05		Bedford	12	
06		Berks		
07		Blair		
08		Bradford		
09		Bucks		
10		Butler	9,173	
11		Cambria		
12		Cameron		
13		Carbon		
14		Centre	11,966	
15		Chester	1	
16		Clanton	4,032	
17		Clearfield	1	
18		Clinton		
19		Columbia		
20		Crawford		
21		Cumberland		
22		Dauphin		
23		Delaware		
24		Elk	37	
25		Erie		
26		Fayette	24,634	
27		Forest		
28		Franklin	4,850	
29		Fulton	10	
30		Greene	3,050	
31		Huntingdon		
32		Indiana	629	
33		Jefferson	416	
34		Juniata		
35		Lackawanna		
36		Lancaster		
37		Lawrence	19,962	
38		Lebanon		
39		Lehigh		
40		Luzerne		
41		Lycoming		
42		McKean	3,702	
43		Mercer	31	
44		Mifflin		
45		Monroe		
46		Montgomery		
47		Montour		
48		Northampton		
49		Northumberland		
50		Perry		
51		Philadelphia		
52		Pike		
53		Potter		
54		Schuylkill		
55		Snyder		
56		Somerset	5,432	
57		Sullivan		
58		Susquehanna		
59		Tioga		
60		Union		
61		Venango	774	
62		Warren	2,648	
63		Washington	44,566	
64		Wayne		
65		Westmoreland	22,503	
66		Wyoming		
67		York	99,830	
Totals			414,679	
Total Population of Territory Served (Estimated)				

Annual Report of: Columbia Gas of Pennsylvania, Inc.

Year Ended December 31, 2010

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It shall be verified, also, by the oath of the president or other chief officer of the respondent. The oaths required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control of the accounting of the respondent)

State of Ohio

as:

County of Franklin

Robert G. Kriner
(Name of affiant)

makes oath and says that he/she is

Controller-Distribution East

(Official title of affiant)

of Columbia Gas of Pennsylvania, Inc.
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

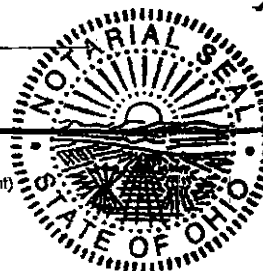
He/she believes that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including January 1, 2010 to and including December 31, 2010.

Subscribed and sworn to and before me, a Robert G. Kriner
in and for the State and County above-named, this 11 day of April, 2011.

My commission expires June 1, 2015
(Signature of officer authorized to administer oaths)

Sabrina Haynes
(Signature of affiant)

SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Champaign County
My Comm. Exp. 6/1/15



SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania

as:

County of Washington

M. Carol Fox

(Name of affiant)

makes oath and says that he/she is President

(Official title of affiant)

of Columbia Gas of Pennsylvania, Inc.
(Exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including January 1, 2010 to and including December 31, 2010.

Subscribed and sworn to before me, a Notary Public
in and for the State and County above-named, this 13th day of April, 2011.

My commission expires 4/2/2013
(Signature of officer authorized to administer oaths)

M. Carol Fox
(Signature of affiant)

COMMONWEALTH OF PENNSYLVANIA

Notarial Seal

Lisa A. Schmigel, Notary Public
Peters Twp., Washington County
My Commission Expires April 2, 2013

Member, Pennsylvania Association of Notaries