

1 **I. Introduction**

2 **Q. Please state your name and address.**

3 A. My name is David Joseph Mays. My business address is 801 E. 86th Avenue,
4 Merrillville, Indiana 46410.

5 **Q. Are you the same David Joseph Mays who submitted Direct Testimony**
6 **in this proceeding?**

7 A. Yes.

8 **Q. What is the purpose of your Rebuttal testimony?**

9 A. The purpose of my testimony is to respond to portions of the direct testimony of
10 Witness Dante Mugrace, filed on behalf of the Office of Consumer Advocate (“OCA”)
11 and Witness Ethan Cline, filed on behalf of the Bureau of Investigation and
12 Enforcement (“I&E”).

13 **Q. What matters will you address in your rebuttal testimony?**

14 A. I will address the use of the Fully Projected Future Test Year (“FPFTY”), competitive
15 alternative analysis and provide corrections to my Exhibits DJM-2, 003 and 103.

16 **Q. Do you agree with the average FPFTY methodology presented by**
17 **Witnesses Mugrace and Cline?**

18 A. No, I also disagree with this methodology for the reasons stated in the rebuttal
19 testimony of Company Witness Covert. In addition to reasons stated in Witness
20 Covert’s rebuttal, I disagree with OCA witness Mugrace’s use of the Company’s as-

1 filed pro forma FPFTY revenue and I&E witness Cline's method of averaging the
2 Company's as-filed pro forma FTY and FPFTY revenue.

3 **Q. Please summarize OCA and I&E recommendations regarding revenue**
4 **and the use of an average FPFTY.**

5 A. OCA witness Mugrace accepts the Company's as filed pro forma FPFTY revenues. He
6 does this, even though he rejects various expense annualizations and uses an average,
7 rather than end of year, FPFTY rate base. However, the Company's pro forma
8 revenue calculations annualized FPFTY number of customers and throughput. Mr.
9 Mugrace illogically and unfairly accepts increased revenues from annualization, but
10 rejects adjustments that increase expenses and rate base, which violates the matching
11 principle. I&E witness Cline does adjust revenues by \$2,533,278, and gas costs by
12 \$796,499, associated with his recommendation of an average FPFTY rate base
13 method. His adjustment was derived by averaging the Company's as filed pro forma
14 FTY and FPFTY revenue (Exhibit 103).

15 **Q. If the average FPFTY methodology were adopted by the Commission,**
16 **how would you align revenues with costs?**

17 A. If the average FPFTY methodology were adopted, I would use Exh. 103 FPFTY Sch
18 01 thru 6 – Unadjusted Rate Year with corrections provided in the attached Exhibit
19 DJM-3R. This exhibit shows unadjusted revenues and billing determinants for the
20 FPFTY, which would more closely align revenues with costs, as Columbia Witness

1 Covert suggests. Table DJM-1¹ shows the adjustment that would be needed to the
2 Company's as-filed pro forma FPFTY revenues and gas cost expense if the use of an
3 average FPFTY rate base is adopted:

4 Table DJM-1

	Exhibit 103 FPFTY (Annualized)	Exhibit 103 FPFTY (Unadjusted)	Adjustment
Revenue	\$575,362,992	\$572,030,491	\$3,332,501
Gas Cost Expense	\$163,506,936	\$162,273,742	\$1,233,194

5
6 **Q. What corrections do you have to your sponsored exhibits in the Case-in-
7 Chief?**

8 A. Please see yellow and orange highlighted data in Exhibit DJM-3R updated schedules.

9 **Q. For what reason are these corrections provided to the exhibits you
10 sponsored in your direct testimony?**

11 A. While preparing the response to OCA 1-043, it was determined that the Company
12 inadvertently priced revenue for Customer "HH" with a per therm volumetric rate
13 and not per Dth volumetric rate, which affected other schedules (see yellow
14 highlights in Exhibit DJM-3R). In addition, Exhibit No. 103, Schedule No. 4-3
15 (Unadjusted), where a Flex customer had left the system and was unintentionally not
16 included in this schedule; it is now included (see orange highlights in Exhibit DJM-

¹ Revenue and gas cost expense as reflected Exhibit 103 and DJM-3R.

1 3R in the “Unadjusted” schedules).

2 **Q. Do you agree with Witness Cline’s recommendation, page 4 lines 8-9,**
3 **that the Company provide a competitive alternative analysis for each of**
4 **the identified seven customers in the next base rate case?**

5 A. The Company would be amenable to conducting an analysis for each of the seven (7)
6 identified customers for its next rate case. Such information is highly competitive,
7 and would be made available for review subject to an appropriate confidentiality
8 agreement. However, various flex rate customers have multiyear agreements, which
9 are often a term of the negotiation process. Columbia completes a competitive
10 alternative analysis during the negotiation process prior to entering into a new flex
11 agreement, which is based on information available during the negotiation process.
12 The customer ultimately makes a decision to accept Columbia’s rate offer or to bypass
13 Columbia based on their economic circumstances at the time of the negotiation.
14 Once a new agreement is established with a customer, Columbia does not complete
15 another competitive analysis during the term of an active agreement.

16 **Q. Does this complete your Prepared Rebuttal Testimony?**

17 A. Yes, it does.

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Page 7 of 10
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Distribution Service					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	901,257	6,708,180.5	64,585,656	7,825,280	72,410,936
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	99,728	2,365,188.3	13,757,060	751,597	14,508,657
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	30,128	4,085,811.0	16,511,955	1,205,775	17,717,730
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,308	6,163,244.4	15,437,594	2,130,280	17,567,874
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	1,022	20,588,833.4	17,743,850	2,156,362	19,900,212
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	50	2,503,705.4	368,779	25,309	394,088
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	60	2,742,120.0	960,402	12,655	973,057
16	Distribution Service Summary by Rate Class					
17	Total Residential Distribution Service	901,257	6,708,180.5	64,585,656	7,825,280	72,410,936
18	Total Small Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7	45,706,609	4,087,652	49,794,261
19	Total Large Distribution Service	1,022	20,588,833.4	17,743,850	2,156,362	19,900,212
20	Total Main Line Distribution Service	110	5,245,825.4	1,329,181	37,964	1,367,145
21	Total Distribution Service	1,036,553	45,157,083.0	129,365,296	14,107,258	143,472,554

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2017

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,751,061	33,877,425.0	417,405,999	36,976,608	454,382,607
3	Total Small Commercial & Industrial	448,309	20,843,931.9	119,769,338	6,513,939	126,283,277
4	Total Large Commercial & Industrial	1,965	26,644,734.5	24,457,269	2,554,495	27,011,764
5	Total Throughput	5,201,335	81,366,091.4	561,632,606	46,045,042	607,677,648
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,219,866	0	1,219,866
8	488 - Miscellaneous Service Revenues			105,936	0	105,936
9	493 - Rent from Gas Property			9,600	0	9,600
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			229,068	0	229,068
13	496 - Provision For Rate Refunds			0	0	0
14	Total Other Operating Revenue			1,564,470	0	1,564,470
15	Total Company Revenue			563,197,076	46,045,042	609,242,118.2

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Page 9 of 10
Witness: D. Joe Mays

Line No.	Acct No.	Description	Per Books (1)	Test Year Gas Cost (2)	Test Year Rider USP (3)	Test Year Gas Proc. Charge (4)	Test Year Merchant Function Charge (5)	Test Year Rider CC (6)	Test Year Pipeline/ Penalty Refund (7)	Unbilled Revenue Adj. (8)	Weather Adjustment (9)	Adjustment To Reflect Annualization (10=11-(1-9))	Annualized Base Revenue (11)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		GAS SERVICE REVENUE											
2	480	Residential Sales Revenue	334,593,824	(104,294,950)	(17,073,058)	(1,534,872)	(1,002,166)	(21,746)	0	0	12,623,170	(8,516,591)	214,773,609
3	481	Comm/Ind Sales Revenue	75,940,677	(38,600,666)	0	(581,640)	(82,600)	(7,617)	73,065	0	2,357,957	2,295,344	41,394,520
4	495	Unbilled Revenue	5,878,000	(2,515,000)	(720,000)	0	0	0	0	(2,643,000)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	416,412,501	(145,410,616)	(17,793,058)	(2,116,512)	(1,084,768)	(29,363)	73,065	(2,643,000)	14,981,127	(6,221,247)	256,166,129
7	487	Forfeited Discounts	1,082,094	0	0	0	0	0	0	0	0	137,772	1,219,866
8	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	0	0	0	105,936
9	489	Transportation of Gas	124,456,448	(10,268,260)	(5,201,165)	0	0	(12,131)	49,475	0	5,686,277	(938,256)	113,772,388
10	489	Trans of Gas - Unbilled	679,000	0	0	0	0	0	0	(679,000)	0	0	0
11	493	Rent from Gas Property	9,600	0	0	0	0	0	0	0	0	0	9,600
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	7,171,899	(7,171,899)	0	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	232,574	0	0	0	0	0	0	0	0	(3,506)	229,068
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	133,797,551	(17,440,158)	(5,201,165)	0	0	(12,131)	49,475	(679,000)	5,686,277	(803,990)	115,336,858
18		TOTAL REVENUE	550,150,052	(162,950,774)	(22,994,223)	(2,116,512)	(1,084,768)	(41,494)	122,540	(3,322,000)	20,667,404	(7,025,237)	371,504,987
19		SALES VOL (Dth) Phy. Flow											
20		Residential Sales	24,702,312.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,282,010.7	184,921.0	27,169,244.5
21		Commercial Sales	8,223,817.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	632,641.1	37,185.0	8,893,643.3
22		Industrial Sales	146,120.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	146,120.6
23		Unbilled Sales	345,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(345,000.0)	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	33,417,250.6	0.0	0.0	0.0	0.0	0.0	0.0	(345,000.0)	2,914,651.8	222,106.0	36,209,008.4
26		TRANSPORTATION VOL (Dth) Phy. Flow											
27		Residential Transportation	6,142,653.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	565,527.4	0.0	6,708,180.5
28		Commercial Transportation	14,089,600.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	987,593.4	(15,542.0)	15,061,651.7
29		Industrial Transportation	23,387,250.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,387,250.8
30		Unbilled Transportation	56,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(56,000.0)	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	43,675,504.2	0.0	0.0	0.0	0.0	0.0	0.0	(56,000.0)	1,559,120.8	(15,542.0)	45,157,083.0
32		TOTAL THROUGHPUT	77,092,754.8	0.0	0.0	0.0	0.0	0.0	0.0	(401,000.0)	4,467,772.6	206,564.0	81,366,091.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	>6,440 to ≤ 64,400 Therms Annually	19,069		48.00	915,312	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		778,625.2	3.4923	2,719,193	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		3,021,212.8	3.4923	10,550,981	
9	Rider CC		3,799,838.0	0.0010	<u>3,800</u>	
10	Subtotal				14,189,286	
11	STAS				0	
12	Subtotal				14,189,286	
13	Flex	12	22,669.5	(workpaper)	36,066	
14	Priority 1 Gas Cost		<u>778,625.2</u>	1.2373	<u>963,393</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,081	3,822,507.5		15,188,745	3.9735
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,000 Therms Annually	1,915		229.75	439,971	
19	> 110,000 to ≤ 540,000 Therms Annually	2,393		757.34	1,812,315	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,000 Therms Annually		1,409,364.9	2.3050	3,248,586	
22	> 110,000 to ≤ 540,000 Therms Annually		<u>4,530,447.3</u>	2.1550	<u>9,763,114</u>	
23	Subtotal		5,939,812.2		15,263,986	
24	STAS				0	
25	Flexed Deliveries	0	<u>223,432.2</u>	(workpaper)	<u>173,608</u>	
26	Total Rate Schedule SDS	4,308	6,163,244.4		15,437,594	2.5048
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	494		1,947.06	961,848	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	300		3,028.76	908,628	
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
32	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	<u>103,843</u>	
33	Total	866			2,324,790	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,295,168.5	1.2999	4,283,390	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,683,842.4	1.1530	5,400,470	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,208,190.0	1.0347	1,250,114	
38	> 7,500,000 Therms Annually		<u>1,108,822.0</u>	0.6157	<u>682,702</u>	
39	Total Deliveries		10,296,022.9		11,616,676	
40	Subtotal				13,941,466	
41	STAS				0	
42	Flexed Deliveries	<u>156</u>	<u>10,292,810.5</u>	(workpaper)	<u>3,802,384</u>	
43	Total Rate Schedule LDS	1,022	20,588,833.4		17,743,850	0.8618
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
45	Customer Charge:					
46	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
47	> 540,000 to ≤ 1,074,000 Therms Annually	14		1,149.00	16,086	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
51	Total	50			134,182	
52	Commodity Charge:					
53	All Gas Consumed		171,897.4	0.0937	<u>16,107</u>	
54	Subtotal				150,289	
55	STAS				0	
56	Flexed	0	<u>2,331,808.0</u>	(workpaper)	<u>218,490</u>	4,038,627.0000
57	Total Rate Schedule MLDS - Class I	50	2,503,705.4		368,779	0.1473

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) DTH (Ex 3, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0.4479	0
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0.3874	0
10	> 7,500,000 Therms Annually			0.0	0.3355	0
11	Total Deliveries			0.0	0	
12	Subtotal				147,456	
13	STAS				0	
14	Flexed	24	2,742,120.0 (workpaper)		812,946	
15	Total Rate Schedule MLDS - Class II	60	2,742,120.0		960,402	0.3502

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				52,203,026	
18	STAS				0	
19	Rider USP				6,160,122	
20	Rider CC				6,708	
21	Gas Cost				6,215,800	
22	Total Residential Distribution Service	901,257	6,708,180.5		64,585,656	
23	Base Rate Revenue				42,496,331	
24	STAS				0	
25	Rider CC				6,427	
26	Gas Cost				3,203,851	
27	Total Small Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7		45,706,609	
28	Base Rate Revenue				17,743,850	
29	STAS				0	
30	Total Large Distribution Service	1,022	20,588,833.4		17,743,850	
31	Base Rate Revenue				1,329,181	
32	STAS				0	
33	Total Main Line Distribution Service	110	5,245,825.4		1,329,181	
34	Total Distribution Service	1,036,553	45,157,083.0		129,365,296	

35	Total Company Throughput	5,201,335	81,366,091.4		561,632,606	
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36 Other Operating Revenue						
37	487 - Forfeited Discounts				1,219,866	
38	488 - Miscellaneous Service Revenues				105,936	
39	493 - Rent from Gas Property				9,600	
40	495 - Prior Yr. Rate Refund - Net.				0	
41	495 - Off System Sales				0	
42	495 - Other Gas Revenues - Other				229,068	
43	496 - Provision For Rate Refunds				0	
44	Total Other Operating Revenue				1,564,470	

45	Total Company Revenue				563,197,076	
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Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,069		48.00	915,312	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		778,625.2	3.6862	2,870,168	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		3,021,212.8	3.6862	11,136,795	
9	Rider CC		3,799,838.0	0.0010	<u>3,800</u>	
10	Subtotal				14,926,075	
11	STAS				0	
12	Subtotal				14,926,075	
13	Flex Deliveries	12	22,669.5	(workpaper)	36,066	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>778,625.2</u>	1.2373	<u>963,393</u>	
16	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,081	3,822,507.5		16,301,384	4.2646
17	<u>Rate Schedule SDS - Small Distribution Service</u>					
18	Customer Charge:					
19	>64,400 ≤ 110,000 Therms Annually	1,915		229.75	439,971	
20	> 110,000 to ≤ 540,000 Therms Annually	2,393		757.34	1,812,315	
21	Commodity Charge:					
22	>64,400 ≤ 110,000 Therms Annually		1,409,364.9	2.4365	3,433,918	
23	> 110,000 to ≤ 540,000 Therms Annually		<u>4,530,447.3</u>	2.2780	<u>10,320,359</u>	
24	Subtotal		5,939,812.2		16,006,563	
25	STAS				0	
26	Flex Deliveries	0	223,432.2	(workpaper)	173,608	
27	C&I Network	4,342		319.60	<u>1,387,703</u>	
28	Total Rate Schedule SDS	4,308	6,163,244.4		17,567,874	2.8504
29	<u>Rate Schedule LDS - Large Distribution Service</u>					
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	494		1,947.06	961,848	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	300		3,028.76	908,628	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
34	> 7,500,000 Therms Annually	12		8,653.60	<u>103,843</u>	
35	Total	866			2,324,790	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,295,168.5	1.5021	4,949,673	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,683,842.4	1.3323	6,240,283	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,208,190.0	1.1956	1,444,512	
40	> 7,500,000 Therms Annually		<u>1,108,822.0</u>	0.7115	<u>788,927</u>	
41	Total Deliveries		10,296,022.9		13,423,395	
42	Subtotal				15,748,185	
43	STAS				0	
44	Flex Deliveries	156	10,292,810.5	(workpaper)	3,802,384	
45	C&I Network	936		373.55	<u>349,643</u>	
46	Total Rate Schedule LDS	1,022	20,588,833.4		19,900,212	0.9666
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
48	Customer Charge:					
49	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
50	> 540,000 to ≤ 1,074,000 Therms Annually	14		1,149.00	16,086	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
53	> 7,500,000 Therms Annually	12		7,322.00	87,864	
54	Commodity Charge:					
55	All Gas Consumed		171,897.4	0.0937	<u>16,107</u>	
56	Subtotal				150,289	
57	STAS				0	
58	Flex Deliveries	0	2,331,808.0	(workpaper)	218,490	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	0	2,503,705.4		394,088	0.1574

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Commodity Charge:					
7	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
8	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3874	0	
9	> 7,500,000 Therms Annually		0.0	0.3355	0	
10	Total Deliveries		0.0		147,456	
11	Subtotal				147,456	
12	STAS				0	
13	Flex Deliveries	24	2,742,120.0 (workpaper)		812,946	
14	C&I Network	36		351.52	12,655	
15	Total Rate Schedule MLDS - Class II	24	2,742,120.0		973,057	0.3549

16 Transportation Summary by Customer Class						
17	Base Rate Revenue				59,474,210	
18	STAS				0	
19	Rider USP				6,714,218	
20	Rider CC				6,708	
21	Gas Cost				6,215,800	
22	Total Residential Distribution Service	901,257	6,708,180.5		72,410,936	
23	Base Rate Revenue				44,770,572	
24	STAS				0	
25	Rider CC				6,427	
26	C&I Network				1,813,411	
27	Gas Cost				3,203,851	
28	Total Small Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7		49,794,261	
29	Base Rate Revenue				19,550,569	
30	C&I Network				349,643	
31	STAS				0	
32	Total Large Distribution Service	1,022	20,588,833.4		19,900,212	
33	Base Rate Revenue				1,329,181	
34	C&I Network				37,964	
35	STAS				0	
36	Total Main Line Distribution Service	24	5,245,825.4		1,367,145	
37	Total Distribution Service	1,036,467	45,157,083.0		143,472,554	

38	Total Company Throughput	5,201,249	81,366,091.4		607,677,648	
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39 Other Operating Revenue						
40	487 - Forfeited Discounts				1,219,866	
41	488 - Miscellaneous Service Revenues				105,936	
42	493 - Rent from Gas Property				9,600	
43	495 - Prior Yr. Rate Refund - Net.				0	
44	495 - Off System Sales				0	
45	495 - Other Gas Revenues - Other				229,068	
46	496 - Provision For Rate Refunds				0	
47	Total Other Operating Revenue				1,564,470	

48	Total Company Revenue				609,242,118	
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Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2018

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,350	6,179,215.2	15,511,256	2,133,781	17,645,037
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,082	20,494,575.9	17,831,401	2,125,720	19,957,121
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	74	2,424,000.0	399,245	25,309	424,554
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	48	2,135,000.0	765,135	12,655	777,790
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	914,529	6,893,000.0	66,171,469	8,023,538	74,195,007
11	Total Small Distribution Service (SCD, SGDS, SDS)	134,847	12,511,373.3	45,301,675	4,061,893	49,363,568
12	Total Large Distribution Service	1,082	20,494,575.9	17,831,401	2,125,720	19,957,121
13	Total Main Line Distribution Service	<u>122</u>	<u>4,559,000.0</u>	<u>1,164,380</u>	<u>37,964</u>	<u>1,202,344</u>
14	Total Distribution Service	1,050,580	44,457,949.2	130,468,925	14,249,115	144,718,040
15	Total Company Throughput by Rate Class					
16	Total Residential	4,785,168	34,286,345.0	421,718,189	37,420,596	459,138,785
17	Total Small Commercial & Industrial	450,973	21,148,044.2	122,730,949	6,592,462	129,323,411
18	Total Large Commercial & Industrial	<u>2,034</u>	<u>25,876,161.1</u>	<u>24,453,072</u>	<u>2,525,141</u>	<u>26,978,213</u>
19	Total Throughput	5,238,175	81,310,550.3	568,902,210	46,538,199	615,440,409
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,235,656	0	1,235,656
22	488 - Miscellaneous Service Revenues			105,936	0	105,936
23	493 - Rent from Gas Property			9,600	0	9,600
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			229,068	0	229,068
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,580,260	0	1,580,260
29	Total Company Revenue			570,482,470	46,538,199	617,020,669

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2018

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8)
			(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 1)		
1		GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	352,820,343	(112,347,543)	(22,661,444)	(1,888,262)	(1,124,807)	(24,678)	1,588,622	216,362,231
3	481	Comm/Ind Sales Revenue	79,446,967	(37,349,205)	0	(623,414)	(71,598)	(8,230)	1,673,538	43,068,058
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	432,267,310	(149,696,748)	(22,661,444)	(2,511,676)	(1,196,405)	(32,908)	3,262,160	259,430,289
6	487	Forfeited Discounts	1,219,866	0	0	0	0	0	15,790	1,235,656
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	129,365,296	(9,419,651)	(6,160,122)	0	0	(13,135)	796,144	114,568,532
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	130,929,766	(9,419,651)	(6,160,122)	0	0	(13,135)	811,934	116,148,792
15		TOTAL REVENUE	563,197,076	(159,116,399)	(28,821,566)	(2,511,676)	(1,196,405)	(46,043)	4,074,094	375,579,081
16		SALES VOL (Dth) FORECAST								
17		Residential Sales	27,169,244.5	0.0	0.0	0.0	0.0	0.0	224,100.5	27,393,345.0
18		Commercial Sales	8,893,643.3	0.0	0.0	0.0	0.0	0.0	396,612.0	9,290,255.3
19		Industrial Sales	146,120.6	0.0	0.0	0.0	0.0	0.0	22,880.2	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,209,008.4	0.0	0.0	0.0	0.0	0.0	643,592.7	36,852,601.1
23		TRANSPORTATION VOL (Dth) FORECAST								
24		Residential Transportation	6,708,180.5	0.0	0.0	0.0	0.0	0.0	184,819.5	6,893,000.0
25		Commercial Transportation	15,061,651.7	0.0	0.0	0.0	0.0	0.0	(305,700.2)	14,755,951.5
26		Industrial Transportation	23,387,250.8	0.0	0.0	0.0	0.0	0.0	(578,253.1)	22,808,997.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	45,157,083.0	0.0	0.0	0.0	0.0	0.0	(699,133.8)	44,457,949.2
29		TOTAL THROUGHPUT FORECAST	81,366,091.4	0.0	0.0	0.0	0.0	0.0	(55,541.1)	81,310,550.3

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		778,068.3	3.4923	2,717,248	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,947,757.1	3.4923	10,294,452	
9	Rider CC		3,725,825.4	0.0010	3,726	
10	Subtotal				13,932,226	
11	STAS				0	
12	Subtotal				13,932,226	
13	Flex	24	27,129.4 (workpaper)		43,757	
14	Priority 1 Gas Cost		<u>778,068.3</u>	1.2373	<u>962,704</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,752,954.8		14,938,687	3.9805
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,000 Therms Annually	1,933		229.75	444,107	
19	> 110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,000 Therms Annually		1,375,565.3	2.3050	3,170,678	
22	> 110,000 to ≤ 540,000 Therms Annually		<u>4,595,049.9</u>	2.1550	<u>9,902,333</u>	
23	Subtotal		5,970,615.2		15,347,609	
24	STAS				0	
25	Flexed Deliveries	0	<u>208,600.0</u> (workpaper)		<u>163,647</u>	
26	Total Rate Schedule SDS	4,350	6,179,215.2		15,511,256	2.5102
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
32	> 7,500,000 Therms Annually	12		8,653.60	<u>103,843</u>	
33	Total	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,268,002.6	1.2999	4,248,077	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,601,000.0	1.1530	5,304,953	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,209,000.0	1.0347	1,250,952	
38	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.6157	<u>615,700</u>	
39	Total Deliveries		10,078,002.6		11,419,682	
40	Subtotal				13,850,911	
41	STAS				0	
42	Flexed Deliveries	168	<u>10,416,573.3</u> (workpaper)		<u>3,980,490</u>	
43	Total Rate Schedule LDS	1,082	20,494,575.9		17,831,401	0.8701
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
45	Customer Charge:					
46	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
47	> 540,000 to ≤ 1,074,000 Therms Annually	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	12		7,322.00	<u>87,864</u>	
51	Total	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	<u>2,270,000.0</u> (workpaper)		<u>212,245</u>	
57	Total Rate Schedule MLDS - Class I	74	2,424,000.0		399,245	0.1647

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 2)</i>	<u>Volumes</u> (2) DTH <i>(Ex 103, Sch 3)</i>	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0	
10	> 7,500,000 Therms Annually			0.0	0	
11	Total Deliveries			0.0	0.0	
12	Subtotal				147,456	
13	STAS				0	
14	Flex	12	2,135,000.0	(workpaper)	617,679	
15	Total Rate Schedule MLDS - Class II	48	2,135,000.0		765,135	0.3584

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,447,680	
18	STAS				0	
19	Rider USP				6,329,842	
20	Rider CC				6,893	
21	Gas Cost				6,387,054	
22	Total Residential Distribution Service	914,529	6,893,000.0		66,171,469	
23	Base Rate Revenue				42,125,071	
24	STAS				0	
25	Rider CC				6,304	
26	Gas Cost				3,170,300	
27	Total Small Distribution Service (SCD, SGDS, SDS)	134,847	12,511,373.3		45,301,675	
28	Base Rate Revenue				17,831,401	
29	STAS				0	
30	Total Large Distribution Service	1,082.0	20,494,575.9		17,831,401	
31	Base Rate Revenue				1,164,380	
32	STAS				0	
33	Total Main Line Distribution Service	122	4,559,000.0		1,164,380	
34	Total Distribution Service	1,050,580	44,457,949.2		130,468,925	

35	Total Company Throughput	5,238,175	81,310,550.3		568,902,210	
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36 Other Operating Revenue

37	487 - Forfeited Discounts				1,235,656	
38	488 - Miscellaneous Service Revenues				105,936	
39	493 - Rent from Gas Property				9,600	
40	495 - Prior Yr. Rate Refund - Net.				0	
41	495 - Off System Sales				0	
42	495 - Other Gas Revenues - Other				229,068	
43	496 - Provision For Rate Refunds				0	
44	Total Other Operating Revenue				1,580,260	

45	Total Company Revenue				570,482,470	
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Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		778,068.3	3.6862	2,868,115	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,947,757.1</u>	3.6862	10,866,022	
9	Rider CC		<u>3,725,825.4</u>	0.0010	<u>3,726</u>	
10	Subtotal				14,654,663	
11	STAS				0	
12	Subtotal				14,654,663	
13	Flex		27,129.4 (workpaper)		43,757	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>778,068.3</u>	1.2373	<u>962,704</u>	
16	Total Rate Schedule SGDS	19,124	3,752,954.8		16,036,974	4.2732
17	Rate Schedule SDS - Small Distribution Service					
18	Customer Charge:					
19	> 64,400 to ≤ 110,000 Therms Annually	1,933		229.75	444,107	
20	> 110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
21	Commodity Charge:					
22	> 64,400 to ≤ 110,000 Therms Annually		1,375,565.3	2.4365	3,351,565	
23	> 110,000 to ≤ 540,000 Therms Annually		<u>4,595,049.9</u>	2.2780	<u>10,467,524</u>	
24	Subtotal		5,970,615.2		16,093,687	
25	STAS				0	
26	Flexed Deliveries	0	208,600.0 (workpaper)		163,647	
27	C&I Network	4,342		319.60	1,387,703	
28	Total Rate Schedule SDS	4,350	6,179,215.2		17,645,037	2.8555
29	Rate Schedule LDS - Large Distribution Service					
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
34	> 7,500,000 Therms Annually	12		8,653.60	<u>103,843</u>	
35	Total	914			2,431,229	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,268,002.6	1.5021	4,908,867	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,601,000.0	1.3323	6,129,912	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,209,000.0	1.1956	1,445,480	
40	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.7115	<u>711,500</u>	
41	Total Deliveries		10,078,002.6		13,195,759	
42	Subtotal				15,626,988	
43	STAS				0	
44	Flexed Deliveries	168	10,416,573.3 (workpaper)		3,980,490	
45	C&I Network	936		373.55	<u>349,643</u>	
46	Total Rate Schedule LDS	1,082	20,494,575.9		19,957,121	0.9738
47	Rate Schedule MLDS - Main Line Distribution Service - Class I					
48	Customer Charge:					
49	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
50	> 540,000 to ≤ 1,074,000 Therms Annually	26		1,149.00	29,874	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
53	> 7,500,000 Therms Annually	12		7,322.00	87,864	
54	Commodity Charge:					
55	All Gas Consumed		154,000.0	0.0937	14,430	
56	Subtotal				187,000	
57	STAS				0	
58	Flexed	0	2,270,000.0 (workpaper)		212,245	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	74	2,424,000.0		424,554	0.1751

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2018

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Commodity Charge:					
7	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0	
8	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0	
9	> 7,500,000 Therms Annually			0.0	0	
10	Total Deliveries			0.0	0.0	
11	Subtotal				147,456	
12	STAS				0	
13	Flex		2,135,000.0 (workpaper)		617,679	
14	C&I Network	36		351.52	12,655	
15	Total Rate Schedule MLDS - Class II	48	2,135,000.0		777,790	0.3643

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				60,901,856	
18	STAS				0	
19	Rider USP				6,899,204	
20	Rider CC				6,893	
21	Gas Cost				6,387,054	
22	Total Residential Distribution Service	914,529	6,893,000.0		74,195,007	
23	Base Rate Revenue				28,116,219	
24	STAS				0	
25	Rider CC				6,304	
26	C&I Network				425,708	
27	Gas Cost				3,170,300	
28	Total Small Distribution Service (SCD & SGDS)	130,497	6,332,158.1		31,718,531	
29	Base Rate Revenue				16,257,334	
30	C&I Network				1,387,703	
31	STAS				0	
32	Total Small Distribution Service (SDS)	4,350	6,179,215.2		17,645,037	
33	Base Rate Revenue				19,607,478	
34	C&I Network				349,643	
35	STAS				0	
36	Total Large Distribution Service	1,082	20,494,576		19,957,121	
37	Base Rate Revenue				1,164,380	
38	C&I Network				37,964	
39	STAS				0	
40	Total Main Line Distribution Service	122	4,559,000		1,202,344	
41	Total Distribution Service	1,050,580	44,457,949.2		144,718,040	

42	Total Company Throughput	5,238,175	81,310,550.3		618,076,299	
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43 Other Operating Revenue

44	487 - Forfeited Discounts				1,235,656	
45	488 - Miscellaneous Service Revenues				105,936	
46	493 - Rent from Gas Property				9,600	
47	495 - Prior Yr. Rate Refund - Net.				0	
48	495 - Off System Sales				0	
49	495 - Other Gas Revenues - Other				229,068	
50	496 - Provision For Rate Refunds				0	

51	Total Other Operating Revenue				1,580,260	
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52	Total Company Revenue				619,656,559	
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Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2019

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,633,542	24,988,117.4	328,157,221	29,563,847	357,721,068
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	272,190	2,524,483.6	29,242,574	0	29,242,574
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	318,279	8,867,992.9	79,352,495	2,588,798	81,941,293
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	72,700.0	288,617	4,218	292,835
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	818	766,053.2	5,272,920	359,308	5,632,228
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,905,732	27,512,601.0	357,399,795	29,563,847	386,963,642
13	Total Small General Sales Service	318,279	8,867,992.9	79,352,495	2,588,798	81,941,293
14	Total Negotiated Sales Service	12	72,700.0	288,617	4,218	292,835
14	Total Large General Sales Service	<u>818</u>	<u>766,053.2</u>	<u>5,272,920</u>	<u>359,308</u>	<u>5,632,228</u>
15	Total Tariff Sales	4,224,841	37,219,347.1	442,313,827	32,516,171	474,829,998
16	<u>Distribution Service</u>					
17	Rate Schedule RDS - Residential Distribution Service (Choice)					
18	Residential Distribution Service	922,450	6,925,000.0	66,540,226	8,066,300	74,606,526
19	Rate Schedule SCD - Small Commercial Distribution (Choice)					
20	Small Commercial Distribution Service	100,779	2,365,979.6	13,767,912	750,094	14,518,006
21	Rate Schedule SGDS - Small General Distribution Service					
22	Small General Distribution Service	30,171	4,058,428.2	16,416,979	1,198,444	17,615,423

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2019

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,350	6,235,631.5	15,635,794	2,140,887	17,776,681
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,082	20,651,944.0	17,913,965	2,125,502	20,039,467
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	74	2,424,000.0	399,245	25,309	424,554
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	48	2,239,000.0	784,207	12,655	796,862
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	922,450	6,925,000.0	66,540,226	8,066,300	74,606,526
11	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3	45,820,685	4,089,425	49,910,110
12	Total Large Distribution Service	1,082	20,651,944.0	17,913,965	2,125,502	20,039,467
13	Total Main Line Distribution Service	122	4,663,000.0	1,183,452	37,964	1,221,416
14	Total Distribution Service	1,058,954	44,899,983.3	131,458,328	14,319,191	145,777,519
15	Total Company Throughput by Rate Class					
16	Total Residential	4,828,182	34,437,601.0	423,940,021	37,630,147	461,570,168
17	Total Small Commercial & Industrial	453,579	21,528,032.2	125,173,180	6,678,223	131,851,403
18	Total Large Commercial & Industrial	2,034	26,153,697.2	24,658,954	2,526,992	27,185,946
19	Total Throughput	5,283,795	82,119,330.4	573,772,155	46,835,362	620,607,517
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,246,233	101,720	1,347,953
22	488 - Miscellaneous Service Revenues			105,936	0	105,936
23	493 - Rent from Gas Property			9,600	0	9,600
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			229,068	0	229,068
27	496 - Provision For Rate Refunds			0	0	0
28	Total Other Operating Revenue			1,590,837	101,720	1,692,557
29	Total Company Revenue			575,362,992	46,937,082	622,300,074

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2019

Exhibit No. 103
Page 14 of 15
Witness: D. Joe Mays

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8)
1		GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	355,546,720	(113,274,221)	(22,847,467)	(1,903,837)	(1,134,084)	(24,880)	1,247,484	217,609,715
3	481	Comm/Ind Sales Revenue	82,886,565	(39,082,365)	0	(652,366)	(75,139)	(8,637)	984,626	44,052,684
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	438,433,285	(152,356,586)	(22,847,467)	(2,556,203)	(1,209,223)	(33,517)	2,232,110	261,662,399
6	487	Forfeited Discounts	1,235,656	0	0	0	0	0	10,577	1,246,233
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	130,468,825	(9,557,354)	(6,329,842)	0	0	(13,197)	883,429	115,451,961
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	132,049,165	(9,557,354)	(6,329,842)	0	0	(13,197)	894,006	117,042,798
15		TOTAL REVENUE	570,482,470	(161,913,940)	(29,177,309)	(2,556,203)	(1,209,223)	(46,714)	3,126,116	378,705,197
16		SALES VOL (Dth) FORECAST								
17		Residential Sales	27,393,345.0	0.0	0.0	0.0	0.0	0.0	119,256.0	27,512,601.0
18		Commercial Sales	9,290,255.3	0.0	0.0	0.0	0.0	0.0	247,490.0	9,537,745.3
19		Industrial Sales	169,000.8	0.0	0.0	0.0	0.0	0.0	0.0	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,852,601.1	0.0	0.0	0.0	0.0	0.0	366,746.0	37,219,347.1
23		TRANSPORTATION VOL (Dth) FORECAST								
24		Residential Transportation	6,893,000.0	0.0	0.0	0.0	0.0	0.0	32,000.0	6,925,000.0
25		Commercial Transportation	14,755,951.5	0.0	0.0	0.0	0.0	0.0	114,029.4	14,869,980.9
26		Industrial Transportation	22,808,997.7	0.0	0.0	0.0	0.0	0.0	296,004.7	23,105,002.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	44,457,949.2	0.0	0.0	0.0	0.0	0.0	442,034.1	44,899,983.3
29		TOTAL THROUGHPUT FORECAST	81,310,550.3	0.0	0.0	0.0	0.0	0.0	808,780.1	82,119,330.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		789,146.4	3.4923	2,755,936	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,990,230.0</u>	3.4923	10,442,780	
9	Rider CC		<u>3,779,376.4</u>	0.0010	<u>3,779</u>	
10	Subtotal				14,119,295	
11	STAS				0	
12	Subtotal				14,119,295	
13	Flex	24	27,168.3 (workpaper)		43,793	
14	Priority 1 Gas Cost		<u>789,146.4</u>	1.2373	<u>976,411</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,806,544.7		15,139,499	3.9772
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,00 Therms Annually	1,933		229.75	444,107	
19	>110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,00 Therms Annually		1,395,304.1	2.3050	3,216,176	
22	>110,000 to ≤ 540,000 Therms Annually		<u>4,631,727.4</u>	2.1550	<u>9,981,373</u>	
23	Subtotal		6,027,031.5		15,472,147	
24	STAS				0	
25	Flexed Deliveries	0	<u>208,600.0</u> (workpaper)		<u>163,647</u>	
26	Total Rate Schedule SDS	4,350	6,235,631.5		15,635,794	2.5075
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
32	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	<u>103,843</u>	
33	Total	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.2999	4,238,052	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.1530	5,337,237	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.0347	1,256,126	
38	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.6157	<u>615,700</u>	
39	Total Deliveries		10,103,291.1		11,447,115	
40	Subtotal				13,878,344	
41	STAS				0	
42	Flexed Deliveries	<u>168</u>	<u>10,548,652.9</u> (workpaper)		<u>4,035,621</u>	
43	Total Rate Schedule LDS	1,082	20,651,944.0		17,913,965	0.8674
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
45	Customer Charge:					
46	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
47	> 540,000 to ≤ 1,074,000 Therms Annually	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
51	Total	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	<u>2,270,000.0</u> (workpaper)		<u>212,245</u>	
57	Total Rate Schedule MLDS - Class I	74	2,424,000.0		399,245	0.1647

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH	
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	Customer Charge:						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0		
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456		
5	> 7,500,000 Therms Annually	0		7,322.00	0		
6	Total	36			147,456		
7	Commodity Charge:						
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0		
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0		
10	> 7,500,000 Therms Annually			0.0	0		
11	Total Deliveries			0.0	0.0		
12	Subtotal				147,456		
13	STAS				0		
14	Flex	12	2,239,000.0	(workpaper)	636,751		
15	Total Rate Schedule MLDS - Class II	48	2,239,000.0		784,207	0.3502	
16	Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,757,368		
18	STAS				0		
19	Rider USP				6,359,228		
20	Rider CC				6,925		
21	Gas Cost				6,416,705		
22	Total Residential Distribution Service	922,450	6,925,000.0		66,540,226		
23	Base Rate Revenue				42,597,176		
24	STAS				0		
25	Rider CC				6,396		
26	Gas Cost				3,217,113		
27	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3		45,820,685		
28	Base Rate Revenue				17,913,965		
29	STAS				0		
30	Total Large Distribution Service	1,082.0	20,651,944.0		17,913,965		
31	Base Rate Revenue				1,183,452		
32	STAS				0		
33	Total Main Line Distribution Service	122	4,663,000.0		1,183,452		
34	Total Distribution Service	1,058,954	44,899,983.3		131,458,328		
35	Total Company Throughput	5,283,795	82,119,330.4		573,772,155		
36	Other Operating Revenue						
37	487 - Forfeited Discounts				1,246,233		
38	488 - Miscellaneous Service Revenues				105,936		
39	493 - Rent from Gas Property				9,600		
40	495 - Prior Yr. Rate Refund - Net.				0		
41	495 - Off System Sales				0		
42	495 - Other Gas Revenues - Other				229,068		
43	496 - Provision For Rate Refunds				0		
44	Total Other Operating Revenue				1,590,837		
45	Total Company Revenue				575,362,992		

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		72,700.0	0.0937	6,812	
6	C&I Network	12		351.52	4,218	
7	Subtotal		72,700.0		24,818	
8	STAS				0	
9	Base Rate Revenue				24,818	
10	Gas Cost - Commodity		72,700.0 (workpaper)		263,756	
11	Gas Cost - Demand		550.0		4,261	
12	Total Rate Schedule NSS	12	72,700.0		292,835	4.0280
13	Rate Schedule LGSS - Large General Sales Service					
14	Customer Charge:					
15	≤ 110,000 Therms Annually	536		229.75	123,146	
16	> 110,000 to ≤540,000 Therms Annually	282		757.34	213,570	
17	> 540,000 to ≤1,074,000 Therms Annually	0		1,947.06	0	
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,028.76	0	
19	> 3,400,000 to ≤7,500,000 Therms Annually	0		5,841.18	0	
20	> 7,500,000. Therms Annually	0		8,653.80	0	
21	Commodity Charge:					
22	≤ 110,000 Therms Annually		429,410.1	2.4365	1,046,258	
23	> 110,000 to ≤540,000 Therms Annually		336,643.1	2.2780	766,873	
24	> 540,000 to ≤1,074,000 Therms Annually		0.0	1,5021	0	
25	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.3323	0	
26	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.1956	0	
27	> 7,500,000. Therms Annually		0.0	0.7115	0	
28	Subtotal		766,053.2		2,149,847	
29	Gas Procurement Charge					
30	≤ 540,000 Therms Annually		766,053.2	0.0695	53,241	
31	> 540,000 Therms Annually		0.0	0.0695	0	
32	C&I Network - ≤ 540,000 Therms Annually	818		319.60	261,433	
33	C&I Network - > 540,000 Therms Annually	0		368.76	0	
34	Subtotal				2,464,521	
35	STAS - ≤ 540,000 Therms Annually				0	
36	STAS - > 540,000 Therms Annually				0	
37	Base Rate Revenue				2,464,521	
38	Gas Cost - ≤ 540,000 Therms Annually		766,053.2	4.1351	3,167,707	
39	Gas Cost - > 540,000 Therms Annually		0.0	4.1351	0	
40	Total Rate Schedule LGSS	818	766,053.2		5,632,228	7.3523
41	Tariff Sales Summary by Rate Class					
42	Base Rate Revenue				245,109,543	
43	STAS				0	
44	Rider USP				25,010,607	
45	Merchant Function Charge				1,139,022	
46	Gas Procurement Charge				1,912,126	
47	Rider CC				24,988	
48	Gas Cost				113,767,356	
49	Total Residential Sales	3,905,732	27,512,601.0		386,963,642	
50	Base Rate Revenue				44,473,030	
51	STAS				0	
52	Merchant Function Charge				77,152	
53	Gas Procurement Charge				616,325	
54	C&I Network				95,880	
55	Rider CC				8,868	
56	Gas Cost				36,670,038	
57	Total Small General Sales	318,279	8,867,993		81,941,293	
58	Base Rate Revenue				20,600	
59	STAS				0	
60	Gas Cost				268,017	
61	C&I Network				4,218	
62	Total Negotiated Sales	12	72,700		292,835	
63	Base Rate Revenue				2,149,847	
64	STAS				0	
65	Gas Procurement Charge				53,241	
66	Gas Cost				3,167,707	
67	C&I Network				261,433	
68	Total Large General Sales	818	766,053		5,632,228	
69	Total Tariff Sales	4,224,841	37,219,347.1		474,829,998	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		789,146.4	3.6882	2,908,951	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,990,230.0</u>	3.6862	11,022,586	
9	Rider CC		<u>3,779,376.4</u>	0.0010	3,779	
10	Subtotal				14,852,116	
11	STAS				0	
12	Subtotal				14,852,116	
13	Flex		27,168.3 (workpaper)		43,793	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>789,146.4</u>	1.2373	<u>976,411</u>	
16	Total Rate Schedule SGDS	19,124	3,806,544.7		16,248,170	4.2685
17	Rate Schedule SDS - Small Distribution Service					
18	Customer Charge:					
19	> 64,400 to ≤ 110,000 Therms Annually	1,933		229.75	444,107	
20	> 110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
21	Commodity Charge:		1,395,304.1			
22	> 64,400 to ≤ 110,000 Therms Annually		<u>4,631,727.4</u>	2.4365	3,399,658	
23	> 110,000 to ≤ 540,000 Therms Annually		6,027,031.5	2.2780	<u>10,551,075</u>	
24	Subtotal				16,225,331	
25	STAS				0	
26	Flexed Deliveries	0	208,600.0 (workpaper)		163,647	
27	C&I Network	4,342		319.60	<u>1,387,703</u>	
28	Total Rate Schedule SDS	4,350	6,235,631.5		17,776,681	2.8508
29	Rate Schedule LDS - Large Distribution Service					
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
34	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	<u>103,843</u>	
35	Total	914			2,431,229	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.5021	4,897,283	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.3323	6,167,217	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.1956	1,451,458	
40	> 7,500,000 Therms Annually		<u>1,000,000.0</u>	0.7115	<u>711,500</u>	
41	Total Deliveries		10,103,291.1		13,227,458	
42	Subtotal				15,658,687	
43	STAS				0	
44	Flexed Deliveries	168	10,548,652.9 (workpaper)		4,035,621	
45	C&I Network	936		368.76	<u>345,159</u>	
46	Total Rate Schedule LDS	1,082	20,651,944.0		20,039,467	0.9703
47	Rate Schedule MLDS - Main Line Distribution Service - Class I					
48	Customer Charge:					
49	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
50	> 540,000 to ≤ 1,074,000 Therms Annually	26		1,149.00	29,874	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
53	> 7,500,000 Therms Annually	12		7,322.00	87,864	
54	Commodity Charge:					
55	All Gas Consumed		154,000.0	0.0937	14,430	
56	Subtotal				187,000	
57	STAS				0	
58	Flexed	0	2,270,000.0 (workpaper)		212,245	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	74	2,424,000.0		424,554	0.1751

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Commodity Charge:					
7	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
8	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3874	0	
9	> 7,500,000 Therms Annually		0.0	0.3355	0	
10	Total Deliveries		0.0		0.0	
11	Subtotal				147,456	
12	STAS				0	
13	Flex		2,239,000.0 (workpaper)		636,751	
14	C&I Network	36		351.52	12,655	
15	Total Rate Schedule MLDS - Class II	48	2,239,000.0		796,862	0.3559

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				61,251,663	
18	STAS				0	
19	Rider USP				6,931,233	
20	Rider CC				6,925	
21	Gas Cost				6,416,705	
22	Total Residential Distribution Service	922,450	6,925,000.0		74,606,526	
23	Base Rate Revenue				28,484,212	
24	STAS				0	
25	Rider CC				6,396	
26	C&I Network				425,708	
27	Gas Cost				3,217,113	
28	Total Small Distribution Service (SCD & SGDS)	130,950	6,424,407.8		32,133,429	
29	Base Rate Revenue				16,388,978	
30	C&I Network				1,387,703	
31	STAS				0	
32	Total Small Distribution Service (SDS)	4,350	6,235,631.5		17,776,681	
33	Base Rate Revenue				19,694,308	
34	C&I Network				345,159	
35	STAS				0	
36	Total Large Distribution Service	1,082	20,651,944.0		20,039,467	
37	Base Rate Revenue				1,183,452	
38	C&I Network				37,964	
39	STAS				0	
40	Total Main Line Distribution Service	122	4,663,000.0		1,221,416	
41	Total Distribution Service	1,058,954	44,899,983.3		145,777,519	

42	Total Company Throughput	5,283,795	82,119,330.4		620,607,517	
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43 Other Operating Revenue

44	487 - Forfeited Discounts				1,347,953	
45	488 - Miscellaneous Service Revenues				105,936	
46	493 - Rent from Gas Property				9,600	
47	495 - Prior Yr. Rate Refund - Net.				0	
48	495 - Off System Sales				0	
49	495 - Other Gas Revenues - Other				229,068	
50	496 - Provision For Rate Refunds				0	

51	Total Other Operating Revenue				1,692,557	
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52	Total Company Revenue				622,300,074	
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Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Page 12 of 15
Witness: D. Joe Mays

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8)
			(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 1)		
1		GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	355,546,720	(113,274,221)	(22,847,467)	(1,903,837)	(1,134,084)	(24,860)	(195,260)	216,166,971
3	481	Comm/Ind Sales Revenue	82,886,565	(39,082,365)	0	(652,366)	(75,139)	(8,637)	551,129	43,619,187
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	438,433,285	(152,356,586)	(22,847,467)	(2,556,203)	(1,209,223)	(33,517)	355,869	259,786,158
6	487	Forfeited Discounts	1,235,656	0	0	0	0	0	0	1,235,656
7	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	105,936
8	489	Transportation of Gas	130,463,925	(9,557,354)	(6,329,842)	0	0	(13,197)	883,429	115,451,961
9	493	Rent from Gas Property	9,600	0	0	0	0	0	0	9,600
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	229,068	0	0	0	0	0	0	229,068
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	132,049,185	(9,557,354)	(6,329,842)	0	0	(13,197)	883,429	117,032,221
15		TOTAL REVENUE	570,482,470	(161,913,940)	(29,177,309)	(2,556,203)	(1,209,223)	(46,714)	1,239,298	376,818,379
16		SALES VOL (Dth) FORECAST								
17		Residential Sales	27,393,345.0	0.0	0.0	0.0	0.0	0.0	(79,345.0)	27,314,000.0
18		Commercial Sales	9,290,255.3	0.0	0.0	0.0	0.0	0.0	147,865.0	9,438,120.3
19		Industrial Sales	169,000.8	0.0	0.0	0.0	0.0	0.0	0.0	169,000.8
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	36,852,601.1	0.0	0.0	0.0	0.0	0.0	68,520.0	36,921,121.1
23		TRANSPORTATION VOL (Dth) FORECAST								
24		Residential Transportation	6,893,000.0	0.0	0.0	0.0	0.0	0.0	32,000.0	6,925,000.0
25		Commercial Transportation	14,755,951.5	0.0	0.0	0.0	0.0	0.0	114,029.4	14,869,980.9
26		Industrial Transportation	22,808,997.7	0.0	0.0	0.0	0.0	0.0	296,004.7	23,105,002.4
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	44,457,949.2	0.0	0.0	0.0	0.0	0.0	442,034.1	44,899,983.3
29		TOTAL THROUGHPUT FORECAST	81,310,550.3	0.0	0.0	0.0	0.0	0.0	510,554.1	81,821,104.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	19,100		48.00	916,800	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		789,146.4	3.4923	2,755,936	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,990,230.0	3.4923	10,442,780	
9	Rider CC		3,779,376.4	0.0010	3,779	
10	Subtotal				14,119,295	
11	STAS				0	
12	Subtotal				14,119,295	
13	Flex	24	27,168.3	(workpaper)	43,793	
14	Priority 1 Gas Cost		789,146.4	1.2373	976,411	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,124	3,806,544.7		15,139,499	3.9772
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,000 Therms Annually	1,933		229.75	444,107	
19	>110,000 to ≤ 540,000 Therms Annually	2,417		757.34	1,830,491	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,000 Therms Annually		1,395,304.1	2.3050	3,216,176	
22	>110,000 to ≤ 540,000 Therms Annually		4,631,727.4	2.1550	9,981,373	
23	Subtotal		6,027,031.5		15,472,147	
24	STAS				0	
25	Flexed Deliveries	0	208,600.0	(workpaper)	163,647	
26	Total Rate Schedule SDS	4,350	6,235,631.5		15,635,794	2.5075
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,947.06	1,031,942	
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	312		3,028.76	944,973	
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
32	> 7,500,000 Therms Annually	12		8,653.60	103,843	
33	Total	914			2,431,229	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,260,291.1	1.2999	4,238,052	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,629,000.0	1.1530	5,337,237	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,214,000.0	1.0347	1,256,126	
38	> 7,500,000 Therms Annually		1,000,000.0	0.6157	615,700	
39	Total Deliveries		10,103,291.1		11,447,115	
40	Subtotal				13,878,344	
41	STAS				0	
42	Flexed Deliveries	168	10,548,652.9	(workpaper)	4,035,621	
43	Total Rate Schedule LDS	1,082	20,651,944.0		17,913,965	0.8674
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
45	Customer Charge:					
46	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
47	> 540,000 to ≤ 1,074,000 Therms Annually	26		1,149.00	29,874	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	24		2,050.00	49,200	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	12		7,322.00	87,864	
51	Total	74			172,570	
52	Commodity Charge:					
53	All Gas Consumed		154,000.0	0.0937	14,430	
54	Subtotal				187,000	
55	STAS				0	
56	Flex	0	1,768,000.0	(workpaper)	212,245	
57	Total Rate Schedule MLDS - Class I	74	1,922,000.0		399,245	0.2077

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2019 - Unadjusted

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0	
10	> 7,500,000 Therms Annually			0.0	0	
11	Total Deliveries			0.0	0.0	
12	Subtotal				147,456	
13	STAS				0	
14	Flex	12			636,751	
15	Total Rate Schedule MLDS - Class II	48	2,741,000.0 (workpaper)		784,207	0.2861

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				53,757,368	
18	STAS				0	
19	Rider USP				6,359,228	
20	Rider CC				6,925	
21	Gas Cost				6,416,705	
22	Total Residential Distribution Service	922,450	6,925,000.0		66,540,226	
23	Base Rate Revenue				42,597,176	
24	STAS				0	
25	Rider CC				6,396	
26	Gas Cost				3,217,113	
27	Total Small Distribution Service (SCD, SGDS, SDS)	135,300	12,660,039.3		45,820,685	
28	Base Rate Revenue				17,913,965	
29	STAS				0	
30	Total Large Distribution Service	1,082.0	20,651,944.0		17,913,965	
31	Base Rate Revenue				1,183,452	
32	STAS				0	
33	Total Main Line Distribution Service	122	4,663,000.0		1,183,452	
34	Total Distribution Service	1,058,954	44,899,983.3		131,458,328	

35	Total Company Throughput	5,262,009	81,821,104.4		570,450,231	
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36 Other Operating Revenue

37	487 - Forfeited Discounts				1,235,656	
38	488 - Miscellaneous Service Revenues				105,936	
39	493 - Rent from Gas Property				9,600	
40	495 - Prior Yr. Rate Refund - Net.				0	
41	495 - Off System Sales				0	
42	495 - Other Gas Revenues - Other				229,068	
43	496 - Provision For Rate Refunds				0	
44	Total Other Operating Revenue				1,580,260	

45	Total Company Revenue				572,030,491	
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Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2019 - Unadjusted

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finald Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	INDUSTRIAL								
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
3	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36	
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
5	Industrial Bills Under MLDS - Class II	36	0	0	0	0	0	36	
6	Flex	24	(12)	0	0	0	0	12	
7	Total Industrial Bills Under MLDS II	60	(12)	0	0	0	0	48	
8	Total Rate Schedule MLDS - Class II	60	(12)	0	0	0	0	48	
9	Distribution Service Summary by Customer Class								
10	Total Residential	916,467	0	0	0	0	5,983	922,450	
11	Total Commercial	133,554	0	0	0	0	439	133,993	
12	Total Industrial	2,518	(12)	0	0	0	5	2,511	
13	Total Distribution Service	1,052,539	(12)	0	0	0	6,427	1,058,954	
14	Total Company Throughput	5,189,591	(12)	0	0	0	72,430	5,262,009	

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2019 - Unadjusted

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2)	New Const. (3)	Attrition (4)		
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,229,058.3	0.0	0.0	0.0	0.0	1,229,058.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,571,729.3	0.0	0.0	0.0	0.0	2,571,729.3
5	Flexed Deliveries	<u>175,600.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>175,600.0</u>
6	Total Commercial SDS	3,976,387.6	0.0	0.0	0.0	0.0	3,976,387.6
7	INDUSTRIAL						
8	> 64,400 to ≤ 110,000 Therms Annually	166,245.8	0.0	0.0	0.0	0.0	166,245.8
9	> 110,000 to ≤ 540,000 Therms Annually	2,059,998.1	0.0	0.0	0.0	0.0	2,059,998.1
10	Flexed Deliveries	<u>33,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>33,000.0</u>
11	Total Industrial SDS	2,259,243.9	0.0	0.0	0.0	0.0	2,259,243.9
12	Total Rate Schedule SDS	6,235,631.5	0.0	0.0	0.0	0.0	6,235,631.5
13	<u>Rate Schedule LDS - Large Distribution Service</u>						
14	COMMERCIAL						
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,583,734.6	0.0	0.0	0.0	0.0	1,583,734.6
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,011,000.0	0.0	0.0	0.0	0.0	1,011,000.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,914,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,914,000.0</u>
20	Total Commercial LDS	4,508,734.6	0.0	0.0	0.0	0.0	4,508,734.6
21	INDUSTRIAL						
22	> 540,000 to ≤ 1,074,000 Therms Annually	1,676,556.5	0.0	0.0	0.0	0.0	1,676,556.5
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,618,000.0	0.0	0.0	0.0	0.0	3,618,000.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,214,000.0	0.0	0.0	0.0	0.0	1,214,000.0
25	> 7,500,000 Therms Annually	1,000,000.0	0.0	0.0	0.0	0.0	1,000,000.0
26	Flexed LDS	<u>8,634,652.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,634,652.9</u>
27	Total Industrial LDS	16,143,209.4	0.0	0.0	0.0	0.0	16,143,209.4
28	Total Rate Schedule LDS	20,651,944.0	0.0	0.0	0.0	0.0	20,651,944.0
29	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
30	COMMERCIAL						
31	All Gas Consumed	70,000.0	0.0	0.0	0.0	0.0	70,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	70,000.0	0.0	0.0	0.0	0.0	70,000.0
34	INDUSTRIAL						
35	All Gas Consumed	84,000.0	0.0	0.0	0.0	0.0	84,000.0
36	Flexed	<u>2,270,000.0</u>	<u>(502,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,768,000.0</u>
37	Total Industrial MLDS - Class I	2,354,000.0	(502,000.0)	0.0	0.0	0.0	1,852,000.0
38	Total Rate Schedule MLDS - Class I	2,424,000.0	(502,000.0)	0.0	0.0	0.0	1,922,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2019 - Unadjusted

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,741,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,741,000.0</u>
13	Total Industrial MLDS - Class II	2,741,000.0	0.0	0.0	0.0	0.0	2,741,000.0
14	Total Rate Schedule MLDS - Class I	2,741,000.0	0.0	0.0	0.0	0.0	2,741,000.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	6,925,000.0	0.0	0.0	0.0	0.0	6,925,000.0
17	Total Commercial	14,869,980.9	0.0	0.0	0.0	0.0	14,869,980.9
18	Total Industrial	<u>23,607,002.4</u>	<u>(502,000.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,105,002.4</u>
19	Total Distribution Service	45,401,983.3	(502,000.0)	0.0	0.0	0.0	44,899,983.3
20	Total Company Throughput	82,323,104.4	(502,000.0)	0.0	0.0	0.0	81,821,104.4

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: D. Joe Mays

Line No.		Bills from New Customers (1) (Ex 103, Sch 4)	Bills from Attrition Customers (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	0	0	0	0
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	0	0	0	0
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II Flexed Deliveries	0	0	(12)	(12)
48	Total	0	0	(12)	(12)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2019 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: D. Joe Mays

Line No.		Volumes from New Customers	Volumes from Attrition	Volumes Ind & Lg Com Customers	Adjusted Volumes
		(1) Dth (Ex 103, Sch 4)	(2) Dth (Ex 103, Sch 4)	(3) Dth (Ex 103, Sch 4)	(4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	0.0	0.0	0.0	0.0
4	Total	0.0	0.0	0.0	0.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	0.0	0.0	0.0	0.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation	0.0	0.0	0	0.0
12	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0	0.0
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
23	Flexed Deliveries	0.0	0.0	0	0.0
24	Total	0.0	0.0	0.0	0.0
25	Rate Schedule LDS				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Flexed Deliveries	0.0	0.0	0.0	0.0
31	Total	0.0	0.0	0.0	0.0
32	INDUSTRIAL				
33	Rate Schedule SGSS				
34	Total	0.0	0.0	0.0	0.0
35	Rate Schedule SDS - Small Distribution Service				
36	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
37	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
38	Flexed Deliveries	0.0	0.0	0.0	0.0
39	Total	0.0	0.0	0.0	0.0
40	Rate Schedule LDS				
41	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
45	Flexed Deliveries	0.0	0.0	0.0	0.0
46	Total	0.0	0.0	0.0	0.0
47	Rate Schedule MLDS II				
48	Flexed Deliveries	0.0	0.0	(502,000.0)	(502,000.0)
49	Total	0.0	0.0	(502,000.0)	(502,000.0)

Exhibit DJM-2
Page 1 of 3

Columbia Gas of Pennsylvania, Inc.
Annualization of Forfeited Discounts (Account 487)
For the Twelve Months Ending November 30, 2017

Line No.	12 Mos		12 Mos		Total 3 Year Average
	November 2015	November 2016	November 2017	November 2017	
1	\$ 1,289,914	\$ 991,382	\$ 1,082,094	\$ 3,363,390	
2	\$ 553,848,611	\$ 459,540,383	\$ 534,990,949	\$ 1,548,379,944	
3	0.2329%	0.2157%	0.2023%	0.2172%	
4	(Line 1 / Line 3)				
4	Historic Test Year Sales Revenue				
	(Ex. 3, Page 10, Line 6)				
5	Historic Test Year Revenue - Transportation Revenue				
	(Ex. 3, Page 10, Line 9)				
6	Total Sales and Transportation Revenue				
	(Line 5 + Line 6)				
7	3 Year Average				
	\$	432,267,310	\$	129,365,296	\$ 561,632,606
					0.2172%
8	Annualized Forfeited Discounts				
	(Line 7 * Line 6)				
9	Historic Test Year Acct 487				
	(Ex. 3, Page 9)				
10	Annualization Adjustment				
	(Line 8 - Line 9)				
	\$	1,219,866	\$	1,082,094	\$ 137,772

Exhibit DJM-2
Page 2 of 3

Columbia Gas of Pennsylvania, Inc.
Annualization of Forfeited Discounts (Account 487)
For the Twelve Months Ending November 30, 2018

Line No.		12 Mos		12 Mos		Total 3 Year Average
		November 2015	November 2016	November 2017	November 2017	
1	Per Books Acct 487	\$ 1,289,914	\$ 991,382	\$ 1,082,094	\$ 3,363,390	
2	Per Books Billed Revenue	\$ 553,848,611	\$ 459,540,383	\$ 534,990,949	\$ 1,548,379,944	
3	Forfeited Discounts as a % of Revenue (Line 1 / Line 3)	0.2329%	0.2157%	0.2023%	0.2172%	
4	Future Test Year Sales Revenue (Ex. 103, Page 11, Line 5)				\$ 438,433,285	
5	Future Test Year Transportation Revenue (Ex. 103, Page 11, Line 8)				\$ 130,468,925	
6	Total Sales and Transportation Revenue (Line 4 + Line 5)				\$ 568,902,210	
7	3 Year Average					0.2172%
8	Annualized Forfeited Discounts (Line 4 * Line 6)				\$ 1,235,656	
9	Future Test Year Acct 487 (Ex. 103, Page 10)				\$ 1,219,866	
10	Annualization Adjustment (Line 7 - Line 8)				\$ 15,790	

Exhibit DJM-2
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Columbia Gas of Pennsylvania, Inc.
Annualization of Forfeited Discounts (Account 487)
For the Twelve Months Ending December 31, 2019

Line No.	12 Mos		12 Mos		Total 3 Year Average
	November 2015	November 2016	November 2017	November 2017	
1	Per Books Acct 487	\$ 1,289,914	\$ 991,382	\$ 1,082,094	\$ 3,363,390
2	Per Books Billed Revenue	\$ 553,848,611	\$ 459,540,383	\$ 534,990,949	\$ 1,548,379,944
3	Forfeited Discounts as a % of Revenue (Line 1 / Line 3)	0.2329%	0.2157%	0.2023%	0.2172%
4	Fully Projected Future Test Year Sales Revenue (Ex. 103, Page 15, Line 5)				\$ 442,313,827
5	Fully Projected Future Test Year Transportation Revenue (Ex. 103, Page 15, Line 8)				\$ 131,458,328
6	Total Sales and Transportation Revenue (Line 5 + Line 6)				\$ 573,772,155
7	3 Year Average				0.2172%
8	Annualized Forfeited Discounts (Line 7 * Line 6)				\$ 1,246,233
9	Fully Projected Future Test Year Acct 487 (Ex. 103, Page 14)				\$ 1,235,656
10	Annualization Adjustment (Line 8 - Line 9)				\$ 10,577