

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

Response: See Exhibit 1, Schedule 1, Pages 3 & 4.

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2023 and November 30, 2022.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2023</u>	<u>November 30, 2022</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	3,833,563,883	3,457,480,675
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	157,968,533	187,037,558
107	Construction Work in Progress - Gas	135,257,418	80,661,760
108	Accumulated Provision for Depreciation of Gas Plant in Service	(650,695,673)	(599,701,406)
111	Accumulated Provision for Depreciation of Other Gas Plant	(45,288,777)	(36,534,430)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>3,431,578,484</u>	<u>3,089,717,256</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	3,416,159	2,034,643
135	Working Funds	-	2,550
136	Temporary Cash Investments	-	-
141	Other Accounts Receivable Sold	-	-
142	Customer Accounts Receivable	-	-
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	69,719,930	68,029,155
146	Receivables From Associated Companies	7,398	74,951
154	Plant Materials and Supplies	988,010	1,332,621
155	Merchandise	-	-
164	Gas Stored Underground	56,481,181	141,191,857
165	Prepayments	7,194,730	7,149,367
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	-	-
174	Miscellaneous Current and Accrued Assets	1,621,252	12,844,258
175	Derivative Instruments - Current	-	-
182	Other Regulatory Assets - Current	2,469,635	4,911,248
	TOTAL CURRENT AND ACCRUED ASSETS	<u>142,151,295</u>	<u>237,823,649</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	21,681,714	21,703,227
128	Other Special Funds	9,713,587	16,330,548
134	Special Deposits and Funds	-	-
143	Long Term Accounts Receivable	-	-
146	Long Term I/C Receivable	-	-
171	Interest and Dividends Receivable	-	-
175	Derivative Instruments - Non-Current	-	-
182	Other Regulatory Assets - Non-Current	185,123,431	153,762,026
183	Preliminary Survey and Investigation Charges	11,044,036	9,534,831
184	Clearing Accounts	(3,417)	(14,132)
186	Miscellaneous Deferred Debits	2,087,501	3,034,344
190	Accumulated Deferred Income Taxes	99,777,193	98,718,384
191	Unrecovered Purchase Gas Costs	9,231,680	11,074,067
	TOTAL DEFERRED DEBITS	<u>338,655,726</u>	<u>314,143,295</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>3,912,393,851</u>	<u>3,641,692,547</u>
		3,912,393,851	3,641,692,547
		-	-

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	Liabilities and Other Credits	November 30, 2023 \$	November 30, 2022 \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	192,889,827	192,889,827
216	Earned Surplus	1,361,057,823	1,206,647,219
	TOTAL PROPRIETY CAPITAL	<u>1,599,075,450</u>	<u>1,444,664,846</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	1,285,515,000	1,075,515,000
224	Other Long Term Debt	-	-
	TOTAL LONG TERM DEBT	<u>1,285,515,000</u>	<u>1,075,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	-	-
231	Notes Payable	-	-
232	Accounts Payable	47,509,846	51,606,753
233	Notes Payable to Associated Companies	-	-
234	Payables to Associated Companies	138,863,605	252,848,430
235	Customer Deposits	4,663,057	4,401,054
236	Taxes Accrued	11,677,132	17,156,693
237	Interest Accrued	425,233	328,984
238	Dividends Declared	-	-
241	Tax Collections Payable	236,861	484,222
242	Miscellaneous Current and Accrued Liabilities	90,601,325	92,085,754
242	Rate Refunds	2,873,531	20,587,082
243	Obligations Under Capital Leases - Current	1,891,236	2,011,879
244	Price Risk Liability - Current	-	-
245	Derivative Inst Liab Hedges - Current	-	-
254	Current Regulatory Liabilities	-	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>298,741,828</u>	<u>441,510,850</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	1,806,398	2,300,178
253	Other Deferred Credits	6,812,267	7,405,670
254	Regulatory Liabilities - Long Term	210,564,763	192,356,623
255	Accumulated Deferred Investment Tax Credit	541,722	764,881
	TOTAL DEFERRED CREDITS	<u>219,725,151</u>	<u>202,827,351</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	10,811,343	13,047,761
228	Injuries and Damages Reserve	94,853	120,836
228	Pension and Post Retirement Benefits	10,396	234,345
228	Other Long-term Liability Vacation Banked	2,139,496	2,188,068
228	NC Payroll Taxes Cares Act	-	-
234	Long-term I/C Payable	-	-
236	Long-term Taxes Payable	-	-
237	Long-term Interest Payable	-	-
244	Price Risk Liability - Non-Current	-	-
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>13,056,088</u>	<u>15,591,010</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	495,239,393	458,577,643
283	Other	1,040,941	3,005,847
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>496,280,334</u>	<u>461,583,490</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>3,912,393,851</u>	<u>3,641,692,547</u>
		3,912,393,851	3,641,692,547
		-	-

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.				
Monthly Cash Balances December 2021 Through November 2023				
		Account 134		Account 136
		Special	Account 135	Temporary
Month	Account 131	Deposits	Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>	<u>Funds</u>	<u>Investments</u>
	\$	\$	\$	\$
Dec-21	1,061,401	-	2,550	-
Jan-22	3,464,787	-	2,550	3,492,783
Feb-22	3,953,782	-	2,550	1,476,778
Mar-22	2,625,897	-	2,550	930,906
Apr-22	2,529,998	-	2,550	-
May-22	2,017,602	-	2,550	-
Jun-22	1,297,846	-	2,550	-
Jul-22	1,356,969	-	2,550	-
Aug-22	966,365	-	2,550	-
Sep-22	1,320,937	-	2,550	-
Oct-22	1,648,974	-	2,550	-
Nov-22	2,034,643	-	2,550	-
Dec-22	3,125,389	-	2,550	-
Jan-23	2,267,451	-	2,550	-
Feb-23	2,038,971	-	2,550	-
Mar-23	3,553,364	-	2,550	-
Apr-23	2,553,469	-	2,550	-
May-23	1,838,125	-	2,550	-
Jun-23	1,607,925	-	2,550	-
Jul-23	1,445,144	-	2,550	-
Aug-23	1,204,394	-	2,550	-
Sep-23	2,080,810	-	2,550	-
Oct-23	2,688,380	-	2,550	-
Nov-23	3,416,159	-	-	-

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

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2023 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

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

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

Response:

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

	164/242		
Month	Beginning	Activity	Gas
<u>Year</u>	<u>Balance</u>	<u>164</u>	<u>Inventories</u>
	\$	\$	\$
Dec-22	141,191,857	(18,081,483)	123,110,375
Jan-23	123,110,375	(25,863,723)	97,246,651
Feb-23	97,246,651	(27,840,674)	69,405,978
Mar-23	69,405,978	(33,318,277)	36,087,700
Apr-23	36,087,700	5,078,006	41,165,706
May-23	41,165,706	5,909,449	47,075,155
Jun-23	47,075,155	4,490,221	51,565,377
Jul-23	51,565,377	5,010,967	56,576,344
Aug-23	56,576,344	4,342,663	60,919,007
Sep-23	60,919,007	3,254,223	64,173,230
Oct-23	64,173,230	2,067,664	66,240,894
Nov-23	66,240,894	(9,759,713)	56,481,181

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2023, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	3,816,662,775
Account 101 – Property Under Capital Lease	16,901,108
Account 106 - Completed Construction Not Classified - Gas	157,968,533
Account 107 - Construction Work In Progress - Gas	135,257,418
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 - Investment in Subsidiary	21,681,714

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

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

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

Response:

The amounts and purpose of Special Cash Accounts as of November 30, 2023, are as follows:

<u>Description</u>	<u>Balance</u>
	\$
<u>Account 132 - Interest and Special Deposits</u>	0
<u>Account 135 - Working Funds</u> The account includes working funds for operating expenses of a petty cash nature	0
<u>Account 136 - Temporary Cash Investments</u>	0

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

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

Response:

Balances as of November 30, 2023:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	36,180
A/R - Sold	(2,478,099)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	863,554
Home Energy Assistance Program	296,335
Transportation Customers	(887,514)
Purchase of Receivables	2,169,543
Total Account 143	<u>253,000</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	69,719,930

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

Balances as of November 30, 2023:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(264,977)
Columbia Gas of Kentucky, Inc.	68,519
Columbia Gas of Ohio, Inc.	(31,839)
Columbia Gas of Maryland, Inc.	2,667
Columbia Gas of Virginia, Inc.	(46,887)
Columbia Gas of Massachusetts, Inc.	(207)
Northern Indiana Public Svc Co	12,653
NiSource Corporate Services	70,048
NiSource Inc.	7,502
Lake Erie Land Company	321
NiSource Charitable Foundation	24,500
Columbia Gas of Pennsylvania, Inc. Receivables	165,097
Total Account 146	<u>7,398</u>
 Total Accounts Receivable	 <u><u>69,980,328</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2021, 2022, 2023

			Beginning						Ending	
<u>Line</u>	<u>Date</u>		<u>Balance</u>		<u>Accrual</u>		<u>Charge-offs</u>		<u>Recoveries</u>	<u>Balance</u>
			\$		\$		\$		\$	\$
1	2021		10,461,453		7,005,031		12,485,409		3,053,152	8,034,227
2	2022		8,034,227		4,744,469		11,650,726		4,947,471	6,075,441
3	2023		6,075,441		6,859,608		12,104,010		3,327,495	4,158,534

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

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

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2023</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	3,901,712
<u>Payroll</u>	1,266,157
<u>Taxes</u>	1,509,890
<u>Other</u>	<u>516,971</u>
Total Prepayments	<u><u>7,194,730</u></u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2023</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	988,010
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	56,481,181
<u>Account 165 – Prepayments for Taxes, Insurance & Other</u>	7,194,730
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	276,076
Exchange Gas Receivable - The value of GTS Banks owed to the Company	1,345,177
Total Account 174 - Miscellaneous Current Assets	1,621,252
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - Unamortized transition obligation	3,973
Deferred Pension Expense	844,977
DSIC Billed & Unbilled	11,920
Interest on Undercollection	589,096
USP Rider, Interest, Recoveries, Billed & Unbilled	(14,105,012)
Transfers to Liabilities	14,616,916
Other	(200,326)
Total Account 182 - Other Regulatory Assets - Current	1,761,544

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

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

Response:

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

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

<u>Account 123 - Investment in Subsidiary</u>	
Common Stock/APIC, Undistributed Retained Earnings	21,681,714
<u>Account 128 - Other Special Finds</u>	
<u>Deferred Charges - OPEB</u>	
The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	9,713,587
<u>Account 146 - Long Term I/C Receivable</u>	
This sub-account is used to record the long term receivable for OPEB costs.	7,398

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

Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

Environmental Expenditures 7,525,378

OPEB - SFAS 106

This sub-account records long term portion. 0

SFAS 158 OPEB and Pension

This sub-account records long term portion. 17,851,635

Retirement Income Plan Expense – OCI 3,415,116

This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions.

Regulatory Effects of Adopting SFAS 96

This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate. 153,278,271

Deferred Depreciation – Capital Lease 1,577,843

Deferred Uncollectible Expense Relating to COVID-19

This sub-account is used to defer incremental uncollectible expenses resulting from the compliance with the *Emergency Order* issued on March 13, 2020, which prohibited utilities from terminating service during pendency of the of the *Emergency Proclamation* relating to the COVID-19 Pandemic, Docket No. M-2020-3019775.

1,475,189

Total Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

185,123,431

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

Account 183 - Preliminary Survey and Investigation Charges

This account is used to record expenditures for preliminary survey plans, investigations, etc., for the purpose of determining the feasibility of utility projects under consideration. The Expenditures are either expensed or capitalized according to the final decision. 11,044,036

Account 184 - Clearing Accounts

(3,417)

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

This sub-account is used to record Expenditures which will be billed to others outside the Company. 280,053

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 1,807,448

Account 190 - Accumulated Deferred Income Tax

This account is used to record deferred income tax related to income reported for accounting purposes but which has been deferred for tax purposes until subsequent years. Included in this balance are deferred income taxes associated with unbilled revenue, gas purchase cost, and SFAS regulated liabilities - federal and state. 99,777,193

Account 191 - Unrecovered Purchased Gas Costs

This account is used to record the over/undercollection of purchased gas costs and the amortization of such costs as included in approved Gas Cost Rates. 9,231,680

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

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

Response:

Accounts payable to associated companies contain interest, taxes, labor, and materials and supplies. Significant items and amounts are noted below.

Account 234 - Accounts Payable to Associated Companies	
	Balance As Of
	November 30, 2023
	\$
NiSource Inc. - Promissory Note Interest	28,875,036
NiSource Inc. - Money Pool Advances	95,363,755
NiSource Inc. – Money Pool Interest	275,231
NiSource Corporate Services Co.	14,182,510
Columbia Gas of Kentucky, Inc.	-3,923
Columbia Gas of Ohio, Inc.	269,209
Columbia Gas of Maryland, Inc.	-46,329
Columbia Gas of Virginia, Inc.	-51,905
Northern Indiana Public Svc Co	20
Total Account 234 – Accounts Payable to Associated Companies	138,863,605

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	<u>Balances as of</u> <u>Nov. 30, 2023</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	6,812,267
Total Account 253 - Other Deferred Credits	<u><u>6,812,267</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2023:

Reserve for Injuries and Damages	\$ <u>94,853</u>
Total Account 228.2	\$ 94,853

Reserve for Injuries and Damages:

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

The Company uses a 5 year average of cash paid for injuries and damages for budgeting purposes and as a basis for its claim in this case.

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2023:

<u>Description</u>	<u>Balance</u> \$
<u>Insurance:</u>	
Account 24207500 Accrued Liability - Insurance	513,656
<u>Environmental:</u>	
Account 25303020 Environmental Expenditures	6,812,267
<u>Payroll Reserves:</u>	
Account 24203200 Accrued Vacation – Prior Year	2,193,213
Account 24203201 Accrued Vacation – Current Year	4,810,209
Account 22830010 Banked Vacation	2,139,496
<u>Accrued Legal:</u>	
Account 24209010 Accd Liab-Legal	1,535,000
Capital Lease Obligation, Account 227 – Non-Current	10,811,343
Capital Lease Obligation, Account 243 - Current	1,891,236

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

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

Response: Please see table below.

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months</u> <u>Ended</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>11/30/2023</u>
	\$	\$	\$	\$
Balance Beginning of Year	885,402,388	971,987,435	1,082,462,182	1,245,197,553
Credit:				
Balance Transferred From Income	<u>86,585,047</u>	<u>110,474,747</u>	<u>162,735,371</u>	<u>115,860,270</u>
Retained Earnings - Sub-total	971,987,435	1,082,462,182	1,245,197,553	1,361,057,823
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u>971,987,435</u>	<u>1,082,462,182</u>	<u>1,245,197,553</u>	<u>1,361,057,823</u>

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

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

Response:

- a. Please see Exhibit 1, Schedule 18, Page 3 of 5.
- b. Please see Exhibit 1, Schedule 18, Page 4 of 5.

Account 191 – ACA Deferred (Unrecovered Fuel Cost) represents the deferral of gas cost over/under collection for each October through September 1307(f) Period. For additional detail regarding the change in Account 191 and journal entries being made to this account, please see Exhibit 1, Schedule 18, Page 5 of 5.

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

Exhibit No. 1
Schedule No. 18
Page 2 of 5
Witness: B.J. Komenda

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2023 and 2022, on pages 3 and 4 of 5, respectively.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2023 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	2,979,453
Account 19100200 (ACA Deferred/Demand)	15,558,252
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,193,559
Account 19100600 (Transporter Exchange)	(11,568)
Account 19100800 (Unbilled Revenues)	(14,387,370)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>9,231,680</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2022 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u>
	\$
Account 19100100 (ACA Deferred)	27,194,664
Account 19100200 (ACA Deferred/Demand)	6,190,354
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	3,145,732
Account 19100600 (Transporter Exchange)	(279,238)
Account 19100800 (Unbilled Revenues)	(28,076,799)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>11,074,067</u></u>

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2023

(1) (2) (3) (4) (5) (6) (7) (8)
(8 = sum of 1 thru 7)

Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	4,332,367	(3,410,013)	-	3,673,764	(632,225)	(6,489,041)	-	(2,525,147)
January	(14,109,203)	(6,422,989)	-	(1,784,758)	(572,290)	5,766,320	-	(17,122,920)
February	(9,349,628)	(4,394,628)	-	(2,040,916)	616,255	12,524,040	-	(2,644,877)
March	6,591,464	(2,029,387)	-	(393,350)	198,473	539,281	-	4,906,480
April	(12,363,357)	(1,622,626)	-	(510,536)	102,383	7,824,782	-	(6,569,353)
May	(5,563,878)	2,115,223	-	187,083	268,386	4,402,931	-	1,409,746
June	135,535	4,161,474	-	(410,331)	145,920	1,072,439	-	5,105,036
July	(822,962)	4,478,209	-	(45,919)	10,316	(6,289)	-	3,613,355
August	(836,929)	4,452,401	-	(221,500)	20,555	(255,663)	-	3,158,864
September	3,959,373	4,334,009	-	(349,517)	22,626	436,091	-	8,402,582
October	(365,591)	5,305,643	-	267,698	6,726	(3,887,521)	-	1,326,955
November	4,177,597	2,400,583	-	676,109	80,544	(8,237,939)	-	(903,107)
Total by Activity	(24,215,211)	9,367,899	-	(952,173)	267,670	13,689,429	-	(1,842,387)

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

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

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2023.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2023.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2023.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2023.

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

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

Response:

a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2023	\$215,767,615
Future Test Year Present Rates November 30, 2024	\$217,543,948
Fully Projected Future Test Year Present Rates December 31, 2025	\$213,868,485
Proposed Rates December 31, 2025	\$303,899,527

b. Rate of Return

Proforma Test Year Present Rates November 30, 2023	7.45%
Future Test Year Present Rates November 30, 2024	6.84%
Fully Projected Future Test Year Present Rates December 31, 2025	6.13%
Proposed Rates December 31, 2025	8.71%

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of other income used in tax calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

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

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

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at present and proposed rates for the twelve months ended November 30, 2023.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2023.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2023

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year at @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	560,938,569	(1,195,636)	559,742,933	51,721,073	611,464,006
3	Fuel Revenues	Exhibit 3	262,152,594	(92,044,466)	170,108,128	-	170,108,128
4	Rider USP	Exhibit 3	38,891,357	(2,397,898)	36,493,459	-	36,493,459
5	Gas Procurement Charge	Exhibit 3	399,661	31,473	431,134	-	431,134
6	Merchant Function Charge	Exhibit 3	2,098,223	(931,897)	1,166,326	-	1,166,326
7	Rider CC	Exhibit 3	42,012	3,332	45,344	-	45,344
8	Rider EE	Exhibit 3	865,222	361,397	1,226,619	-	1,226,619
9	Pipeline Penalty Refund	Exhibit 3	(18,503,728)	18,503,728	-	-	-
10	Off System Sales Revenue	Exhibit 3	11,589,209	(11,589,209)	-	-	-
11	Late Payment Fees	Exhibit 3	1,897,169	(598,159)	1,299,010	-	1,299,010
12	Other Operating Revenues (Excl. Transportation)	Exhibit 3	102,666	0	102,666	-	102,666
13	Total Operating Revenues		860,472,954	(89,857,334)	770,615,619	51,721,073	822,336,692
14	Operating Revenue Deductions						
15	Gas Supply Expense	Exhibit 3	262,152,594	(92,044,466)	170,108,128	-	170,108,128
16	Off System Sales Expense	Exhibit 3	11,589,209	(11,589,209)	-	-	-
17	Gas Used in Company Operations	Exhibit 4	(823,312)	823,312	-	-	-
18	Operating and Maintenance Expense	Exhibit 4	228,194,954	(3,359,425)	224,835,529	744,996	225,580,525
19	Depreciation and Amortization	Exhibit 5	100,785,008	11,187,004	111,972,012	-	111,972,012
20	Net Salvage Amortized	Exhibit 5	5,870,533	(397,574)	5,472,959	-	5,472,959
21	Taxes Other Than Income Taxes	Exhibit 6	3,789,421	47,011	3,836,432	-	3,836,432
22	Total Operating Revenue Deductions		611,558,407	(95,333,346)	516,225,060	744,996	516,970,056
23	Operating Income Before Income Taxes		248,914,547	5,476,012	254,390,559	50,976,077	305,366,636
24	Income Taxes	Exhibit 7	40,370,045	(1,523,942)	38,846,103	14,325,349	53,171,452
25	Investment Tax Credit	Exhibit 7	(223,159)	-	(223,159)	-	(223,159)
26	Operating Income		208,767,661	6,999,953	215,767,615	36,650,728	252,418,342
27	Rate Base	Exhibit 8	3,044,910,336	(146,881,130)	2,898,029,207		2,898,029,207
28	% Rate of Return Earned on Rate Base		6.86%		7.45%		8.71%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2023

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> <u>(1)</u> <u>\$</u>
1	Rate Base	2,898,029,207
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.320%</u>
4	Interest Expense	67,234,278

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2023

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	2,898,029,207
2	Return on Rate Base	8.71%
3	Total Requirement	252,418,344
4	Less: Net Operating Income at Present Rates	<u>215,767,615</u>
5	Net Required	36,650,729
6	Revenue Conversion Factor	<u>1.41118809</u>
7	Gross Revenue Requirement	51,721,073
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01440410
11	Income Before State Taxes	0.98559590
12	State Income Tax Effect Tax Rate	0.08990000
13	Less: State Income Tax	0.08860507
14	Income Before Federal Taxes	0.89699083
15	Less: Federal Tax @ 21%	<u>0.18836807</u>
16	Adjusted Operating Income	0.70862276
17	Revenue Conversion Factor	1.41118809

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2023

Line No.	Description	Reference	Amount (1) \$
1	Additional Revenue Requirement		51,721,073
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	744,996
4	Income Before State Income Tax	Ln 1 - Ln 3	50,976,077
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	<u>4,582,750</u>
7	Income Before Federal Income Tax	Ln 4 - Ln 6	46,393,327
8	Federal Income Taxes	Ln 7 x 21%	<u>9,742,599</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>36,650,728</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2023

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	702,092,400
Other Operating Revenue	158,380,554
Total Operating Revenue	860,472,954
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	501,113,445
Depreciation and Amortization Expense	106,655,541
Taxes Other Than Income Taxes	3,789,421
Total Operating Revenue Deductions	611,558,407
<u>Operating Income Before Taxes</u>	248,914,547
Income Taxes, Utility Operating Income	19,272,292
Provision For Deferred Income Taxes, Ut Opr Income	39,132,089
Prov. For Def Income Taxes - Credit, Ut Opr Income	(18,034,336)
Investment Tax Credit	(223,159)
Utility Operating Income	208,767,661
<u>Other Income</u>	
Interest Income	(124,371)
Allowance for Funds Used During Construction	1,581,457
Earnings of Subsidiary	(21,513)
Miscellaneous	(1,554,267)
Total Other Income	(118,694)
<u>Other Income Deductions</u>	
Donations	224,384
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	111,894
Total Other Income Deductions	336,278
<u>Taxes Applicable to Other Income and Deductions</u>	(464,875)
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	57,922,026
Other Interest Expense	1,228,313
Interest - Borrowed Funds During Construction	(4,783,380)
Total Interest Charges	54,366,959
Net Income	154,410,605

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2022 \$	November 30, 2023 \$	
	<u>SALES OF GAS</u>			
480	Residential	522,649,466	570,436,535	47,787,068
481	Commercial	115,200,440	127,801,489	12,601,049
481	Industrial	2,553,193	3,854,377	1,301,184
481	Other	-	-	-
		640,403,099	702,092,400	61,689,302
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,599,988	1,897,169	297,181
488	Miscellaneous Service Revenue	126,804	116,263	(10,541)
489	Transportation of Gas	155,144,538	157,128,772	1,984,235
493	Rent from Gas Department Revenue	-	-	-
495	Other Gas Department Revenue	27,788,063	(761,651)	(28,549,714)
		184,659,393	158,380,554	(26,278,839)
	<u>TOTAL OPERATING REVENUE</u>	825,062,491	860,472,954	35,410,462

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2022</u> \$	<u>November 30, 2023</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
717	Liquified Petroleum Gas Expenses	0	0	0
801	Field Line Purchases	567,743	235,922	(331,821)
803	Transmission Line Purchases	323,467,567	175,115,470	(148,352,097)
804	City Gate Purchases	3,145,808	6,103,478	2,957,670
805	Other Gas Purchases	15,658,573	810,423	(14,848,150)
806	Exchange of Gas	(9,569,577)	6,769,495	16,339,073
807	Purchased Gas Expenses	1,386,524	1,362,049	(24,475)
808	Gas withdrawn from Storage	(68,225,147)	84,707,324	152,932,471
812	Gas Used for Company Buildings	(828,916)	(823,312)	5,605
813	Exchange Fees	6,585	-	(6,584.58)
	TOTAL GAS PURCHASE EXPENSES	265,609,159	274,280,851	8,671,691
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	-	-	-
817	Pipeline Expenses	-	-	-
818	Compressor Station Expenses	7,913	0	(7,913)
820	Measuring and Regulating Station Expenses	0	-	0
821	Purification-Dehydration Expenses	-	-	-
823	Gas Losses	3,688	3,352	(336)
825	Storage Well Realties	5,572	5,572	0
832	Wells	-	-	-
834	Compressor Station Equipment	-	-	-
836	Purification-Dehydration Equipment	-	-	-
845	LNG Fuel	0	-	0
	TOTAL UNDERGROUND STORAGE EXPENSES	17,174	8,924	(8,249)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2022 \$	November 30, 2023 \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
548	Other Power - Operations	(12)	-	12
557	Other Power Supply - Oper	(246)	-	246
588	Distribution Exp - Oper - Elec	(1,425)	-	1,425
850	Op Superv_Eng-Gas Trans	-	-	0
852	Communication System Exp Scada	-	-	0
857	Measuring_Regulating Stn Exp	-	-	0
859	Gas Transmission Exp	830	-	(830)
870	Supervision and Engineering	9,388,578	10,150,835	762,256
871	Distribution Load Dispatching	338,149	350,299	12,149
874	Mains and Services Expenses	22,612,001	23,897,057	1,285,056
875	Measuring and Regulating Station Expenses - General	721,941	831,619	109,678
876	Measuring and Regulating Station Expenses - Industrial	357,382	364,231	6,849
878	Meters and House Regulators Expense	2,032,276	2,651,898	619,622
879	Customer Installations Expense	6,333,460	6,754,208	420,748
880	Other Expenses	3,177,409	4,473,815	1,296,407
881	Rents	(28,089)	(56,982)	(28,893)
	TOTAL DISTRIBUTION EXPENSES - OPERATION	44,932,255	49,416,980	4,484,724
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
592	Distribution Exp - Maint-Elec	(996)	-	996
764	Production Expenses - Maint	-	16,756	16,756
863	Maint-Mains	1,596	-	(1,596)
864	Transmission Exp - Maint-Gas	-	6,343	
885	Supervision and Engineering	174,923	199,036	24,114
886	Structures and Improvements	240,824	240,743	(82)
887	Mains	13,977,518	16,619,619	2,642,100
889	Measuring and Regulating Station Expenses - General	1,642,568	1,676,696	34,128
890	Measuring and Regulating Station Expenses - Industrial	174,490	143,505	(30,985)
892	Services	4,388,678	2,625,641	(1,763,037)
893	Meters and House Regulators	366,329	574,662	208,334
894	Other Equipment	1,065,284	1,293,810	228,526
	TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	22,031,214	23,396,811	1,359,254
	TOTAL DISTRIBUTION EXPENSES	66,963,470	72,813,791	5,843,978
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	985	5	(981)
902	Meter Reading Expenses	652,510	764,300	111,791
903	Customer Records and Collections Expenses	8,417,367	8,883,324	465,957
904	Uncollectible Accounts	42,046,361	42,233,137	186,776
905	Miscellaneous Customer Accounts expenses	3,424	3,091	(333)
	TOTAL CUSTOMER ACCOUNTS EXPENSES	51,120,647	51,883,857	763,210

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2022 \$	November 30, 2023 \$	
	<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>			
907	Supervision	-	-	-
908	Customer Assistance	6,952,203	5,567,830	(1,384,373)
909	Informational / Instructional Advertising	194,680	286,220	91,540
910	Miscellaneous Customer Service and Information	1,341,146	1,337,902	(3,244)
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	8,488,029	7,191,952	(1,296,077)
	<u>SALES EXPENSE</u>			
911	Supervision	0	-	0
912	Demonstration	726	(190)	(916)
913	Advertising	119,055	26,768	(92,288)
916	Miscellaneous	629.79	126	(503)
	TOTAL SALES EXPENSE	120,411	26,704	(93,707)
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>			
920	Administrative and General Salaries	26,089,823	30,171,350	4,081,527
921	Office Supplies and Expenses	5,710,059	4,091,038	(1,619,021)
922	Administrative Expenses Transferred - Credit	-	-	-
923	Outside Services Employed	27,614,756	25,359,422	(2,255,333)
924	Property Insurance	224,165	295,338	71,172
925	Injuries and Damages	6,053,412	5,248,799	(804,613)
926	Employee Pensions and Benefits	11,595,955	15,377,166	3,781,211
928	Regulatory Commission Expenses	3,277,633	2,422,223	(855,409)
930	Miscellaneous General	1,047,516	1,145,585	98,069
931	Rent - General	3,698,202	4,219,111	520,909
932	Maintenance General Plant	5,553,179	6,577,334	1,024,155
935	Maint General Plant Electric	0	-	0
	TOTAL ADMINISTRATIVE AND GENERAL	90,864,700	94,907,365	4,042,666
	TOTAL OPERATION AND MAINTENANCE	483,183,590	501,113,445	17,923,512
403-405	Depreciation	97,000,382	106,655,541	9,655,159
408	Taxes Other Than Income Taxes	3,510,436	3,789,421	278,985
	Deductions Before Federal and State Income Taxes	583,694,408	611,558,407	27,857,655
	Net Utility Operating Income Before Income Taxes	241,368,083	248,914,547	7,552,807
409	Income Taxes: Federal	22,781,066	15,376,154	(7,404,912)
409	Income Taxes: State	6,449,775	3,896,138	(2,553,637)
410	Provision for Deferred Income Taxes - Federal	55,394,736	36,825,502	(18,569,234)
410	Provision for Deferred Income Taxes - State	81,854,776	2,306,587	(79,548,189)
411	Provision for Deferred Income Taxes - Credit	(125,620,095)	(18,257,495)	107,362,600
	Total Income Taxes	40,860,258	40,146,886	(713,372)
	Net Utility Operating Income	200,507,825	208,767,661	8,259,836

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2023.	47,787,068
ACCOUNT 481.1 - COMMERCIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2023.	12,601,049
ACCOUNT 481.2 INDUSTRIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2023.	1,301,184
ACCOUNT 481.3 OTHER	No change.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The increase in penalty revenue is due to more late charges charged to customers for the 12 months ended November 2023.	297,181
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The decrease is due to decreased miscellaneous revenue primarily from decreased reconnect fees for the 12 months ended November 2023.	(10,541)
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to increased billing rates from the rate case.	1,984,235
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	No change.	-
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The decrease is primarily due to decreased unbilled revenue and decreased off system sales.	(28,549,714)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>35,410,462</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The increase is primarily due to an increase in purchased gas recovery rates for the 12 months ended November 30, 2023.	8,671,691
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased labor for measuring and regulating station expenses.	(8,249)
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily due to increase in Right of Way clearing, outage and damage restoration, line locates, material specification and engineering.	4,484,724
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to maintenance/repair, of service mains, construction services, paving restoration, corrosion maintenance, environmental health & safety, and leak repair partially offset by decrease in reconnect service lines.	1,359,254
CUSTOMER ACCOUNTS EXPENSE	On premise customer collection expense increased for the 12 months ended November 2023.	763,210
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The decrease is primarily due to an decrease in the Universal Service Plan ("USP") rate for the 12 months ended November 2023.	(1,296,077)
SALES EXPENSE	The decrease is primarily due to decreased Service Corporation charges for advertising.	(93,707)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to an increases in incentives and profit sharing and medical costs	4,042,666
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<hr/> <u>17,923,512</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2023 AND NOVEMBER 30, 2022

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	9,655,159
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to incentive payroll taxes, which follows increased incentive compensation for the 12 months ended November, 2023.	278,985
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The decrease is primarily due to book vs tax timing differences for property and gas inventory.	(9,958,549)
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	(98,117,423)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The increase is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	107,362,600
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr/> <u>8,259,836</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2023:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	56,478,067
Unbilled Revenue	495xxxxx	(47,876,439)
Unbilled Revenue-Transportation	4893xxxx	(8,601,628)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 14,387,370
Unrecovered Purchased Gas Costs	19100800	(14,387,370)

Accounting Entries for November 30, 2022:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	70,239,468
Unbilled Revenue	495xxxxx	(60,214,011)
Unbilled Revenue-Transportation	4893xxxx	(10,025,457)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 28,076,799
Unrecovered Purchased Gas Costs	19100800	(28,076,799)

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

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2023 was 444,200.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2023. On Exhibit No. 3 page 9, the operating revenues as booked are shown twelve months ended November 30, 2023.

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

Response: See Exhibit No. 103, pages 8-9.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2023, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2023, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

Response: If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1¼%) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

- (i) For each major classification of customers

- (a) MCF sales
- (b) Dollar Revenues
- (c) Forfeited discounts (Total if not available by classification).
- (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.

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

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

- (a) Fuel Adjustment Surcharge
- (b) State Tax Surcharge
- (c) Any other surcharge being used to collect revenue.
- (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 III E

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

Provide details of the method followed.

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Page 6 of 10
Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Revenue @ Current Rates (3) \$	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$
		<i>(Ex 3, Sch 1)</i>	<i>(Ex 3, Sch 1)</i>	<i>(Ex 3, Sch 1)</i>		<i>(Ex 3, Sch 10)</i>
1	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	4,085,181	26,762,147.5	456,103,255	74,168,391	530,271,646
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	291,555	2,609,446.4	39,487,676	(154,684)	39,332,992
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	312,718	7,801,599.2	92,882,949	13,403,871	106,286,820
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	56,594.5	272,961	(12)	272,949
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	998	980,221.4	9,099,940	1,118,484	10,218,424
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	4,376,736	29,371,593.9	495,590,931	74,013,707	569,604,638
14	Total Small General Sales Service	312,718	7,801,599.2	92,882,949	13,403,871	106,286,820
15	Total Negotiated Sales Service	12	56,594.5	272,961	(12)	272,949
16	Total Large General Sales Service	<u>998</u>	<u>980,221.4</u>	<u>9,099,940</u>	<u>1,118,484</u>	<u>10,218,424</u>
17	Total Tariff Sales	4,690,464	38,210,009.0	597,846,781	88,536,050	686,382,831

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Page 7 of 10
Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Revenue @ Current Rates (3) \$	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$
		<i>(Ex 3, Sch 1)</i>	<i>(Ex 3, Sch 1)</i>	<i>(Ex 3, Sch 1)</i>		<i>(Ex 3, Sch 10)</i>
1	<u>Distribution Service</u>					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	585,741	4,057,427.5	58,341,240	10,933,772	69,275,012
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	103,295	3,309,447.9	30,023,907	5,437,986	35,461,893
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	26,244	3,414,918.0	22,653,568	4,815,101	27,468,669
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,677	6,056,535.4	29,959,271	6,615,693	36,574,964
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	901	10,619,728.1	25,238,877	5,600,275	30,839,152
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	49	3,143,774.8	465,916	(315)	465,601
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	73	3,320,523.0	1,586,043	(731)	1,585,312
16	Rate Schedule Flexible Rate and Negotiated Contract Services					
17	Flex and Negotiated Contract Services	144	8,690,425.8	3,098,340	708	3,099,048
18	Distribution Service Summary by Rate Class					
19	Total Residential Distribution Service	585,741	4,057,427.5	58,341,240	10,933,772	69,275,012
20	Total Small General Distribution Service (SCD, SGDS)	129,539	6,724,366	52,677,475	10,253,087	62,930,562
21	Total Small Distribution Service (SDS)	4,677	6,056,535	29,959,271	6,615,693	36,574,964
22	Total Large Distribution Service	901	10,619,728.1	25,238,877	5,600,275	30,839,152
23	Total Main Line Distribution Service	122	6,464,297.8	2,051,959	(1,046)	2,050,913
24	Total Flex and Negotiated Contract Service	<u>144</u>	<u>8,690,425.8</u>	<u>3,098,340</u>	<u>708</u>	<u>3,099,048</u>
25	Total Distribution Service	721,124	42,612,780.5	171,367,162	33,402,489	204,769,651

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Page 8 of 10
Witness: M. L. Battig

Line No. Description	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1 Total Company Throughput by Rate Class					
2 Total Residential	4,962,477	33,429,021.4	553,932,171	84,947,479	638,879,650
3 Total Small Commercial & Industrial	446,934	20,582,500.5	175,519,695	30,272,651	205,792,346
4 Total Large Commercial & Industrial	<u>2,177</u>	<u>26,811,267.6</u>	<u>39,762,077</u>	<u>6,718,409</u>	<u>46,480,486</u>
5 Total Throughput	5,411,588	80,822,789.5	769,213,943	121,938,539	891,152,482
6 Other Operating Revenue					
7 487 - Forfeited Discounts			1,299,010	0	1,299,010
8 488 - Miscellaneous Service Revenues			116,263	0	116,263
9 493 - Rent from Gas Property			0	0	0
10 495 - Prior Yr. Rate Refund - Net.			0	0	0
11 495 - Off System Sales			0	0	0
12 495 - Other Gas Revenues - Other			(13,596)	0	(13,596)
13 496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14 Total Other Operating Revenue			1,401,676	0	1,401,676
15 Total Company Revenue			770,615,619	121,938,539	892,554,158

**Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2023**

Exhibit No. 3
Page 9 of 10
Witness: M. L. Battig

Line No.	Acct No.	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Gas Proc. Charge (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Merchant Function Chrg (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider EE (7) <i>(Ex 3, Sch 9)</i>	Test Year Pipeline/ Penalty Rfd (8) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (9) \$	Weather Adjustment (10) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (11=12-(1-10)) \$	Annualized Base Revenue (12) \$ <i>(Ex 3, Sch 1)</i>
1		GAS SERVICE REVENUE												
2	480	Residential Sales Revenue	570,436,535	(201,855,484)	(34,654,180)	(306,509)	(1,955,036)	(24,700)	(750,495)	11,640,156	0	19,170,400	(20,906,185)	340,794,502
3	481	Comm/Ind Sales Revenue	131,655,866	(61,015,376)	0	(93,152)	(143,187)	(7,326)	0	3,635,189	0	3,326,653	(11,586,429)	65,772,238
4	495	Unbilled Revenue	(12,337,572)	13,689,429	1,037,000	0	0	0	0	0	(2,388,857)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	689,754,828	(249,181,431)	(33,617,180)	(399,661)	(2,098,223)	(32,026)	(750,495)	15,275,345	(2,388,857)	22,497,053	(32,492,613)	406,566,740
7	487	Forfeited Discounts	1,897,169	0	0	0	0	0	0	0	0	0	(598,159)	1,299,010
8	488	Miscellaneous Service Rev	116,263	0	0	0	0	0	0	0	0	0	0	116,263
9	489	Transportation of Gas	158,552,602	(12,147,851)	(5,274,177)	0	0	(9,986)	(114,727)	3,228,383	0	6,320,994	2,620,956	153,176,193
10	489	Trans of Gas - Unbilled	(1,423,830)	0	0	0	0	0	0	0	1,423,830	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	11,589,209	(11,589,519)	0	0	0	0	0	0	0	0	311	0
14	495	Unbilled Off System Sales	309	0	0	0	0	0	0	0	(309)	0	0	0
15	495	Other Gas Revenues - Other	(13,596)	0	0	0	0	0	0	0	0	0	0	(13,596)
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	170,718,126	(23,737,371)	(5,274,177)	0	0	(9,986)	(114,727)	3,228,383	1,423,521	6,320,994	2,023,107	154,577,869
18		TOTAL REVENUE	860,472,954	(272,918,801)	(38,891,357)	(399,661)	(2,098,223)	(42,012)	(865,222)	18,503,728	(965,337)	28,818,047	(30,469,506)	561,144,609
19		SALES VOL (Dth) Phy. Flow												
20		Residential Sales	27,124,599.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,105,041.2	141,953.0	29,371,593.9
21		Commercial Sales	8,025,840.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	530,880.7	10,558.0	8,567,279.2
22		Industrial Sales	271,135.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	271,135.9
23		Unbilled Sales	(74,026.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74,026.6	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	0.0
25		TOTAL GAS SERVICE SALES	35,347,549.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74,026.6	2,635,921.9	152,511.0	38,210,009.0
26		TRANSPORTATION VOL (Dth) Phy. Flow												
27		Residential Transportation	3,765,670.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	291,757.1	0.0	4,057,427.5
28		Commercial Transportation	14,464,474.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	830,665.6	14,686.7	15,309,826.6
29		Industrial Transportation	23,245,526.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,245,526.4
30		Unbilled Transportation	(449,990.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	449,990.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	41,025,681.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	449,990.0	1,122,422.7	14,686.7	42,612,780.5
32		TOTAL THROUGHPUT	76,373,230.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	524,016.6	3,758,344.6	167,197.7	80,822,789.5

[1] Included in Comm/Ind.

**Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2023**

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Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Exh 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 3, Sch 1)	Annualized Merchant Function Chrg (5) \$ (Ex 3, Sch 1)	Annualized Rider CC (6) \$ (Ex 3, Sch 1)	Annualized Rider EE (7) (Ex 3, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 3, Sch 1)
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	340,794,502	120,596,827	31,689,059	331,899	1,086,749	26,762	1,065,133	495,590,931
3	481	Comm/Ind Sales Revenue	65,772,238	36,296,999	0	99,235	79,577	7,801	0	102,255,850
4	495	Unbilled Revenue	0	0	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	406,566,740	156,893,826	31,689,059	431,134	1,166,326	34,563	1,065,133	597,846,781
7	487	Forfeited Discounts	1,299,010	0	0	0	0	0	0	1,299,010
8	488	Miscellaneous Service Rev.	116,263	0	0	0	0	0	0	116,263
9	489	Transportation of Gas	153,176,193	13,214,302	4,804,400	0	0	10,781	161,486	171,367,162
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	(13,596)	0	0	0	0	0	0	(13,596)
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	154,577,869	13,214,302	4,804,400	0	0	10,781	161,486	172,768,838
18		TOTAL REVENUE	561,144,609	170,108,128	36,493,459	431,134	1,166,326	45,344	1,226,619	770,615,619
19 SALES VOL (Dth)										
20		Residential Sales	29,371,593.9	0.0	0.0	0.0	0.0	0.0	0.0	29,371,593.9
21		Commercial Sales	8,567,279.2	0.0	0.0	0.0	0.0	0.0	0.0	8,567,279.2
22		Industrial Sales	271,135.9	0.0	0.0	0.0	0.0	0.0	0.0	271,135.9
23		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	38,210,009.0	0.0	0.0	0.0	0.0	0.0	0.0	38,210,009.0
26 TRANSPORTATION VOLUMES (Dth)										
27		Residential Transportation	4,057,428	0.0	0.0	0.0	0.0	0.0	0.0	4,057,427.5
28		Commercial Transportation	15,309,827	0.0	0.0	0.0	0.0	0.0	0.0	15,309,826.6
29		Industrial Transportation	23,245,526	0.0	0.0	0.0	0.0	0.0	0.0	23,245,526.4
30		Unbilled Transportation	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	42,612,780.5	0.0	0.0	0.0	0.0	0.0	0.0	42,612,780.5
32		TOTAL THROUGHPUT	80,822,789.5	0.0	0.0	0.0	0.0	0.0	0.0	80,822,789.5

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,085,181		16.75	68,426,788	
3	Commodity Charge:					
4	All Gas Consumed		26,762,147.5	9.1069	243,720,201	
5	Rider USP - Universal Service Plan		26,762,147.5	1.1841	31,689,059	
6	Rider CC - Customer Choice		26,762,147.5	0.0010	26,762	
7	Rider EE - Energy Efficiency Rider		26,762,147.5	0.0398	1,065,133	
8	Gas Procurement Charge		26,762,147.5	0.0113	<u>302,412</u>	
9	Subtotal				345,230,355	
10	STAS				<u>0</u>	
11	Base Rate Revenue				345,230,355	
12	Gas Cost		26,762,147.5	4.1059	109,882,701	
13	Merchant Function Charge		<u>26,762,147.5</u>	0.0370	<u>990,199</u>	
14	Total Rate Schedule RSS	4,085,181	26,762,147.5		456,103,255	17.0428
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	291,555		16.75	4,883,546	
17	Commodity Charge:					
18	All Gas Consumed		2,609,446.4	9.1069	23,763,967	
19	Gas Procurement Charge		2,609,446.4	0.0113	<u>29,487</u>	
20	Subtotal				28,677,000	
21	STAS				<u>0</u>	
22	Base Rate Revenue				28,677,000	
23	Gas Cost		2,609,446.4	4.1059	10,714,126	
24	Merchant Function Charge		<u>2,609,446.4</u>	0.0370	<u>96,550</u>	
25	Total Rate Schedule CAP	291,555	2,609,446.4		39,487,676	15.1326
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	279,544		29.92	8,363,956	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		3,908,186.4	6.9747	27,258,428	
31	Rider CC - Customer Choice		3,908,186.4	0.0010	3,908	
32	Gas Procurement Charge		3,908,186.4	0.0113	<u>44,163</u>	
33	Subtotal				35,670,455	
34	STAS				<u>0</u>	
35	Base Rate Revenue				35,670,455	
36	Gas Cost		3,908,186.4	4.1059	16,046,623	
37	Merchant Function Charge		<u>3,908,186.4</u>	0.0102	<u>39,864</u>	
38	Total Rate Schedule SGSS ≤ 6,440	279,544	3,908,186.4		51,756,942	13.2432
39	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	33,174		57.00	1,890,918	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		3,893,412.8	5.9489	23,161,523	
44	Rider CC - Customer Choice		3,893,412.8	0.0010	3,893	
45	Gas Procurement Charge		3,893,412.8	0.0113	<u>43,996</u>	
46	Subtotal				25,100,330	
47	STAS				<u>0</u>	
48	Base Rate Revenue				25,100,330	
49	Gas Cost		3,893,412.8	4.1059	15,985,964	
50	Merchant Function Charge		<u>3,893,412.8</u>	0.0102	<u>39,713</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	33,174	3,893,412.8		41,126,007	10.5630

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
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		56,594.5	0.3437	<u>19,452</u>	
6	Subtotal		56,594.5		33,240	
7	STAS				<u>0</u>	
8	Base Rate Revenue				33,240	
9	Gas Cost - Commodity		56,594.5	(workpaper)	232,411	
10	Gas Cost - Demand		<u>660.0</u>	(workpaper)	<u>7,310</u>	
11	Total Rate Schedule NSS	12	56,594.5		272,961	4.8231
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 ≤ 110,000 Therms Annually	481		267.11	128,480	
15	> 110,000 to ≤ 540,000 Therms Annually	481		1,211.59	582,775	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,986.82	71,684	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		4,645.73	55,749	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,959.14	0	
19	> 7,500,000 Therms Annually	0		13,272.55	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		302,273.1	4.5681	1,380,814	
22	> 110,000 to ≤ 540,000 Therms Annually		652,860.1	4.2709	2,788,300	
23	>540,000 to ≤ 1,074,000 Therms Annually		15,955.2	2.3433	37,388	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		9,133.0	2.0785	18,983	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.8652	0	
26	> 7,500,000 Therms Annually		0.0	1.1099	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		955,133.2	0.0113	10,793	
28	Gas Procurement - > 540,000 Therms Annually		25,088.2	0.0113	283	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				<u>0</u>	
31	Base Rate Revenue				5,075,249	
32	Gas Cost - ≤ 540,000 Therms Annually		955,133.2	4.1059	3,921,681	
33	Gas Cost - > 540,000 Therms Annually		<u>25,088.2</u>	4.1059	<u>103,010</u>	
34	Total Rate Schedule LGSS	998	980,221.4		9,099,940	9.2836
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				340,794,502	
37	STAS				0	
38	Rider USP				31,689,059	
39	Merchant Function Charge				1,086,749	
40	Gas Procurement Charge				331,899	
41	Rider CC				26,762	
42	Rider EE				1,065,133	
43	Gas Cost				<u>120,596,827</u>	
44	Total Residential Sales	4,376,736	29,371,593.9		495,590,931	
45	Base Rate Revenue				60,674,825	
46	STAS				0	
47	Merchant Function Charge				79,577	
48	Gas Procurement Charge				88,159	
49	Rider CC				7,801	
50	Gas Cost				<u>32,032,587</u>	
51	Total Small General Sales	312,718	7,801,599.2		92,882,949	
52	Base Rate Revenue				33,240	
53	STAS				0	
54	Gas Cost				<u>239,721</u>	
55	Total Negotiated Sales	12	56,594.5		272,961	
56	Base Rate Revenue				5,064,173	
57	STAS				0	
58	Gas Procurement Charge				11,076	
59	Gas Cost				<u>4,024,691</u>	
60	Total Large General Sales	998	980,221.4		9,099,940	
61	Total Tariff Sales	4,690,464	38,210,009.0		597,846,781	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	585,741		16.75	9,811,162	
3	Commodity Charge:					
4	All Gas Consumed		4,057,427.5	9.1069	36,950,586	
5	Rider USP - Universal Service Plan		4,057,427.5	1.1841	4,804,400	
6	Rider CC - Customer Choice		4,057,427.5	0.0010	4,057	
7	Rider EE - Energy Efficiency Rider		4,057,427.5	0.0398	161,486	
8	Subtotal				51,731,691	
9	STAS				0	
10	Base Rate Revenue				51,731,691	
11	Gas Cost		<u>4,057,427.5</u>	1.6290	<u>6,609,549</u>	
12	Total Rate Schedule RDS	585,741	4,057,427.5		58,341,240	14.3789
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	88,164		29.92	2,637,867	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,405,340.5	6.9747	9,801,828	
18	Rider CC		1,405,340.5	0.0010	1,405	
19	Subtotal				12,441,100	
20	STAS				0	
21	Base Rate Revenue				12,441,100	
22	Gas Cost		<u>1,405,340.5</u>	1.6290	<u>2,289,300</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	88,164	1,405,340.5		14,730,400	10.4817
24	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
25	Customer Charge					
26	>6,440 to ≤ 64,400 Therms Annually	15,131		57.00	862,467	
27	Commodity Charge:					
28	>6,440 to ≤ 64,400 Therms Annually		1,904,107.4	5.9489	11,327,345	
29	Rider CC		1,904,107.4	0.0010	1,904	
30	Subtotal				12,191,716	
31	STAS				0	
32	Base Rate Revenue				12,191,716	
33	Gas Cost		<u>1,904,107.4</u>	1.6290	<u>3,101,791</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,131	1,904,107.4		15,293,507	8.0319
35	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	9,900		29.92	296,208	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		44,894.0	6.8756	308,673	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		<u>181,667.9</u>	6.8756	1,249,076	
43	Rider CC		226,561.9	0.0010	227	
44	Subtotal				1,854,184	
45	STAS				0	
46	Subtotal				1,854,184	
47	Priority 1 Gas Cost		44,894.0	1.9243	<u>86,390</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	9,900	226,561.9		1,940,574	8.5653

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
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	16,344		57.00	931,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		585,808.9	5.8497	3,426,806	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,602,547.2</u>	5.8497	15,224,120	
9	Rider CC		3,188,356.1	0.0010	3,188	
10	Subtotal				19,585,722	
11	STAS				<u>0</u>	
12	Subtotal				19,585,722	
13	Priority 1 Gas Cost		585,808.9	1.9243	<u>1,127,272</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,344	3,188,356.1		20,712,994	6.4964
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,115		267.11	564,938	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,562</u>		1,211.59	3,104,094	
19	Commodity Charge:	4,677				
20	> 64,400 to ≤ 110,000 Therms Annually		1,424,572.0	4.5681	6,507,587	
21	> 110,000 to ≤ 540,000 Therms Annually		<u>4,631,963.4</u>	4.2709	<u>19,782,652</u>	
22	Subtotal		6,056,535.4		29,959,271	
23	STAS				<u>0</u>	
24	Total Rate Schedule SDS	4,677	6,056,535.4		29,959,271	4.9466
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	493		2,986.82	1,472,502	
28	>1,074,000 to ≤ 3,400,000 Therms Annually	360		4,645.73	1,672,463	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		8,959.14	322,529	
30	> 7,500,000 Therms Annually	<u>12</u>		13,272.55	<u>159,271</u>	
31	Total	901			3,626,765	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,074,181.0	2.3433	7,203,728	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,291,997.1	2.0785	10,999,416	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,201,843.0	1.8652	2,241,678	
36	> 7,500,000 Therms Annually		<u>1,051,707.0</u>	1.1099	<u>1,167,290</u>	
37	Total Deliveries		10,619,728.1		21,612,112	
38	Subtotal				25,238,877	
39	STAS				<u>0</u>	
40	Total Rate Schedule LDS	901	10,619,728.1		25,238,877	2.3766
41	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		3,143,774.8	0.0937	294,572	
51	Subtotal				465,916	
52	STAS				<u>0</u>	
53	Total Rate Schedule MLDS - Class I	49	3,143,774.8		465,916	0.1482

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
Page 5 of 6
Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 2)</i>	<u>Volumes</u> (2) DTH <i>(Ex 3, Sch 3)</i>	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
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	73		4,096.00	299,008	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	73			299,008	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		3,320,523.0	0.3876	1,287,035	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		3,320,523.0		1,287,035	
12	Subtotal				1,586,043	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	73	3,320,523.0		1,586,043	0.4776
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		57.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		267.11	3,205	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,211.59	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		2,986.82	0	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		4,645.73	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,959.14	0	
24	LDS > 7,500,000 Therms Annually	0		13,272.55	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
33	Total Flex Customer Charge	12			3,205	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,690,425.8	<i>(workpaper)</i>	<u>1,814,503</u>	
37	Subtotal				3,098,340	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,690,425.8		3,098,340	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 1
Page 6 of 6
Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 2)</i>	<u>Volumes</u> (2) DTH <i>(Ex 3, Sch 3)</i>	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				46,761,748
3	STAS				0
4	Rider USP				4,804,400
5	Rider CC				4,057
6	Rider EE				161,486
7	Gas Cost				<u>6,609,549</u>
8	Total Residential Distribution Service	585,741	4,057,427.5		58,341,240
9	Base Rate Revenue				46,065,998
10	STAS				0
11	Rider CC				6,724
12	Gas Cost				<u>6,604,753</u>
13	Total Small General Distribution Service (SCD, SGDS)	129,539	6,724,365.9		52,677,475
14	Base Rate Revenue				29,959,271
15	STAS				0
16	Total Small Distribution Service	4,677	6,056,535.4		29,959,271
17	Base Rate Revenue				25,238,877
18	STAS				0
19	Total Large Distribution Service	901	10,619,728.1		25,238,877
20	Base Rate Revenue				2,051,959
21	STAS				0
22	Total Main Line Distribution Service	122	6,464,297.8		2,051,959
23	Base Rate Revenue				3,098,340
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,690,425.8		3,098,340
26	Total Distribution Service	721,124	42,612,780.5		171,367,162
27	Total Company Throughput	5,411,588	80,822,789.5		769,213,943
28	Other Operating Revenue				
29	487 - Forfeited Discounts				1,299,010
30	488 - Miscellaneous Service Revenues				116,263
31	493 - Rent from Gas Property				0
32	495 - Prior Yr. Rate Refund - Net.				0
33	495 - Off System Sales				0
34	495 - Other Gas Revenues - Other				(13,596)
35	496 - Provision For Rate Refunds				0
36	Total Other Operating Revenue				1,401,676
37	Total Company Revenue				770,615,619

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 2
Page 1 of 4
Witness: M. L. Battig

Line No.	Description	Per Books (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	4,013,870	0	17,870	(4,774)	0	58,215	4,085,181
3	Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	287,252	0	0	0	0	4,303	291,555
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,400 Therms Annually)							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	277,926	0	1,459	(2,076)	0	1,911	279,220
8	INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>324</u>
10	Total Rate Schedule SGSS ≤ 6,440 Therms	278,249	0	1,459	(2,076)	0	1,912	279,544
11	Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)							
12	COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	32,537	0	0	0	0	104	32,641
14	INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>533</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	33,070	0	0	0	0	104	33,174
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large General Sales Service							
24	COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	432	12	0	0	0	0	444
26	> 110,000 to ≤ 540,000 Therms Annually	398	10	0	0	0	1	409
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	854	22	0	0	0	1	877
32	INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	36	0	0	0	0	1	37
34	> 110,000 to ≤ 540,000 Therms Annually	72	0	0	0	0	0	72
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	120	0	0	0	0	1	121
40	Total Rate Schedule LGSS	974	22	0	0	0	2	998
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	4,301,122	0	17,870	(4,774)	0	62,518	4,376,736
43	Total Commercial Sales	311,329	22	1,459	(2,076)	0	2,016	312,750
44	Total Industrial Sales	<u>976</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>978</u>
45	Total Tariff Sales	4,613,427	22	19,329	(6,850)	0	64,536	4,690,464

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 2
Page 2 of 4
Witness: M. L. Battig

Line No.	Description	Per Books (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	581,955	0	0	0	0	3,786	585,741
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	87,892	0	0	0	0	272	88,164
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	>6,440 to ≤ 64,400 Therms Annually	15,110	0	0	0	0	21	15,131
7	Total Rate Schedule SCD	103,002	0	0	0	0	293	103,295
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	9,838	0	0	0	0	26	9,864
11	Total Commercial Bills Under SGDS	9,838	0	0	0	0	26	9,864
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	36	0	0	0	0	0	36
14	Total Industrial Bills Under SGDS	36	0	0	0	0	0	36
15	Total Rate Schedule SGDS ≤ 6,440 Therms	9,874	0	0	0	0	26	9,900
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	>6,440 to ≤ 64,400 Therms Annually	15,861	0	0	0	0	39	15,900
19	Total Commercial Bills Under SGDS	15,861	0	0	0	0	39	15,900
20	INDUSTRIAL							
21	>6,440 to ≤ 64,400 Therms Annually	444	0	0	0	0	0	444
22	Total Industrial Bills Under SGDS	444	0	0	0	0	0	444
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,305	0	0	0	0	39	16,344
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,000 Therms Annually	1,956	0	0	0	0	3	1,959
27	>110,000 to ≤ 540,000 Therms Annually	1,742	(2)	0	0	0	3	1,743
28	Total Commercial Bills Under SDS	3,698	(2)	0	0	0	6	3,702
29	Rate Schedule SDS - Small Distribution Service							
30	INDUSTRIAL							
31	> 64,400 to ≤ 110,000 Therms Annually	156	0	0	0	0	0	156
32	> 110,000 to ≤ 540,000 Therms Annually	816	0	0	0	0	3	819
33	Total Industrial Bills Under SDS	972	0	0	0	0	3	975
34	Total Rate Schedule SDS	4,670	(2)	0	0	0	9	4,677

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 2
Page 3 of 4
Witness: M. L. Battig

Line No.	Description	Per Books (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to ≤ 1,074,000 Therms Annually	144	0	0	0	0	0	144
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	84	0	0	0	0	0	84
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	INDUSTRIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	348	0	0	0	0	1	349
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	276	0	0	0	0	0	276
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
12	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
13	Total Industrial Bills Under LDS	672	0	0	0	0	1	673
14	Total Rate Schedule LDS	900	0	0	0	0	1	901
15	Rate Schedule MLDS - Main Line Distribution Service - Class I							
16	COMMERCIAL							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	INDUSTRIAL							
24	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	1	13
28	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
29	Total Industrial Bills Under MLDS-I	36	0	0	0	0	1	37
30	Total Rate Schedule MLDS - Class I	48	0	0	0	0	1	49
31	Rate Schedule MLDS - Main Line Distribution Service - Class II							
32	COMMERCIAL							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	72	0	0	0	0	1	73
40	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under MLDS-II	72	0	0	0	0	1	73
42	Total Rate Schedule MLDS - Class II	72	0	0	0	0	1	73

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 2
Page 4 of 4
Witness: M. L. Battig

Line No.	Description	Per Books (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	Distribution Service Summary by Customer Class								
42	Total Residential	581,955	0	0	0	0	3,786	585,741	
43	Total Commercial	132,663	(2)	0	0	0	364	133,025	
44	Total Industrial	<u>2,352</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>2,358</u>	
45	Total Distribution Service	716,970	(2)	0	0	0	4,156	721,124	
46	Total Company Throughput	5,330,397	20	19,329	(6,850)	0	68,692	5,411,588	

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 3
Page 1 of 4
Witness: M. L. Battig

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	& Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	All Gas Consumed	24,701,693.8	1,918,500.7	0.0	174,464.0	(32,511.0)	0.0	26,762,147.5
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
4	All Gas Consumed	2,422,905.9	186,540.5	0.0	0.0	0.0	0.0	2,609,446.4
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	3,655,790.2	252,200.5	0.0	95,922.0	(100,842.0)	0.0	3,903,070.7
8	INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>5,115.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5,115.7</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,660,905.9	252,200.5	0.0	95,922.0	(100,842.0)	0.0	3,908,186.4
11	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
12	COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	3,581,881.1	230,098.9	0.0	0.0	0.0	0.0	3,811,980.0
14	INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>81,432.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>81,432.8</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,663,313.9	230,098.9	0.0	0.0	0.0	0.0	3,893,412.8
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	53,637.0	2,957.5	0.0	0.0	0.0	0.0	56,594.5
20	INDUSTRIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate NSS	53,637.0	2,957.5	0.0	0.0	0.0	0.0	56,594.5
23	<u>Rate Schedule LGSS - Large General Sales Service</u>							
24	COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	262,006.1	16,856.6	2,278.0	0.0	0.0	0.0	281,140.7
26	> 110,000 to ≤ 540,000 Therms Annually	457,653.1	27,685.0	13,200.0	0.0	0.0	0.0	498,538.1
27	>540,000 to ≤ 1,074,000 Therms Annually	14,873.0	1,082.2	0.0	0.0	0.0	0.0	15,955.2
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	734,532.2	45,623.8	15,478.0	0.0	0.0	0.0	795,634.0
32	<u>Rate Schedule LGSS - Large General Sales Service</u>							
33	INDUSTRIAL							
34	> 64,400 <= 110,000 Therms Annually	21,132.4	0.0	0.0	0.0	0.0	0.0	21,132.4
35	> 110,000 to ≤ 540,000 Therms Annually	154,322.0	0.0	0.0	0.0	0.0	0.0	154,322.0
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	9,133.0	0.0	0.0	0.0	0.0	0.0	9,133.0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40	Total Industrial LGSS	184,587.4	0.0	0.0	0.0	0.0	0.0	184,587.4
41	Total Rate Schedule LGSS	919,119.6	45,623.8	15,478.0	0.0	0.0	0.0	980,221.4

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 3
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Witness: M. L. Battig

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	27,124,599.7	2,105,041.2	0.0	174,464.0	(32,511.0)	0.0	29,371,593.9
3	Total Commercial Sales	8,025,840.5	530,880.7	15,478.0	95,922.0	(100,842.0)	0.0	8,567,279.2
4	Total Industrial Sales	<u>271,135.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>271,135.9</u>
5	Total Tariff Sales	35,421,576.1	2,635,921.9	15,478.0	270,386.0	(133,353.0)	0.0	38,210,009.0
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	3,765,670.4	291,757.1	0.0	0.0	0.0	0.0	4,057,427.5
8	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,314,016.2	91,324.3	0.0	0.0	0.0	0.0	1,405,340.5
10	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,791,582.9</u>	<u>112,524.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,904,107.4</u>
12	Total Rate Schedule SCD	3,105,599.1	203,848.8	0.0	0.0	0.0	0.0	3,309,447.9
13	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14	COMMERCIAL							
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	42,289.3	2,604.7	0.0	0.0	0.0	0.0	44,894.0
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	<u>168,722.1</u>	<u>11,976.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>180,698.9</u>
19	Total Commercial SGDS	211,011.4	14,581.5	0.0	0.0	0.0	0.0	225,592.9
20	INDUSTRIAL							
21	Priority 1 - Aggregation							
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation							
24	Less Than 6,440 Therms Annually	<u>969.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>969.0</u>
25	Total Industrial SGDS	969.0	0.0	0.0	0.0	0.0	0.0	969.0
26	Total Rate Schedule SGDS ≤ 6,440 Therms	211,980.4	14,581.5	0.0	0.0	0.0	0.0	226,561.9
27	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28	COMMERCIAL							
29	Priority 1 - Aggregation							
30	>6,440 to ≤ 64,400 Therms Annually	552,503.7	33,305.2	0.0	0.0	0.0	0.0	585,808.9
31	All Other - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,349,726.2</u>	<u>148,177.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,497,903.3</u>
33	Total Commercial SGDS	2,902,229.9	181,482.3	0.0	0.0	0.0	0.0	3,083,712.2
34	INDUSTRIAL							
35	Priority 1 - Aggregation							
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	<u>104,643.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>104,643.9</u>
39	Total Industrial SGDS	104,643.9	0.0	0.0	0.0	0.0	0.0	104,643.9
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,006,873.8	181,482.3	0.0	0.0	0.0	0.0	3,188,356.1

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 3
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Witness: M. L. Battig

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1	Rate Schedule Flex and NCS							
2	COMMERCIAL							
3	Total Commercial Flex and NCS	2,174,924.0	102,879.8	0.0	0.0	0.0	0.0	2,277,803.8
4	INDUSTRIAL							
5	Total Industrial Flex and NCS	<u>6,412,622.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,412,622.0</u>
6	Total Rate Schedule Flex and NCS	8,587,546.0	102,879.8	0.0	0.0	0.0	0.0	8,690,425.8
7	Distribution Service Summary by Customer Class							
8	Total Residential	3,765,670.4	291,757.1	0.0	0.0	0.0	0.0	4,057,427.5
9	Total Commercial	14,464,474.3	830,665.6	14,686.7	0.0	0.0	0.0	15,309,826.6
10	Total Industrial	<u>23,245,526.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,245,526.4</u>
11	Total Distribution Service	41,475,671.1	1,122,422.7	14,686.7	0.0	0.0	0.0	42,612,780.5
12	Total Company Throughput	76,897,247.2	3,758,344.6	30,164.7	270,386.0	(133,353.0)	0.0	80,822,789.5

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 4
Page 1 of 3
Witness: M. L. Battig

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	24,701,693.8	26,620,194.5	1,918,500.7	9.1069	17,471,594
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,422,905.9	2,609,446.4	186,540.5	9.1069	1,698,806
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	3,655,790.2	3,907,990.7	252,200.5	6.9747	1,759,023
10	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	3,581,881.1	3,811,980.0	230,098.9	5.9489	1,368,835
13	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
14	COMMERCIAL					
15	> 540,000 to ≤ 1,074,000 Therms Annually	53,637.0	56,594.5	2,957.5	0.3437	1,016
16	<u>Rate Schedule LGSS - Large General Sales Service</u>					
17	COMMERCIAL					
18	> 64,400 ≤ 110,000 Therms Annually	262,006.1	278,862.7	16,856.6	4.5681	77,003
19	> 110,000 to ≤ 540,000 Therms Annually	457,653.1	485,338.1	27,685.0	4.2709	118,240
20	>540,000 to ≤ 1,074,000 Therms Annually	14,873.0	15,955.2	1,082.2	2.3433	2,536
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	2.0785	0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.8652	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	1.1099	0
24	Tariff Sales Summary by Customer Class					
25	Total Residential Sales	27,124,599.7	29,229,640.9	2,105,041.2		19,170,400
26	Total Commercial Sales	8,025,840.5	8,556,721.2	530,880.7		3,326,653.0

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 4
Page 2 of 3
Witness: M. L. Battig

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	3,765,670.4	4,057,427.5	291,757.1	9.1069	2,657,003
4	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
5	COMMERCIAL					
6	Less Than 6,440 Therms Annually	1,314,016.2	1,405,340.5	91,324.3	6.9747	636,960
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
8	COMMERCIAL					
9	>6,440 to ≤ 64,400 Therms Annually	1,791,582.9	1,904,107.4	112,524.5	5.9489	669,397
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
11	COMMERCIAL					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	42,289.3	44,894.0	2,604.7	6.8756	17,909
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	<u>168,722.1</u>	<u>180,698.9</u>	<u>11,976.8</u>	6.8756	<u>82,348</u>
16	Total Commercial SGDS < 6,440	211,011.4	225,592.9	14,581.5		100,257.0
17	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
18	COMMERCIAL					
19	Priority 1 - Aggregation					
20	>6,440 to ≤ 64,400 Therms Annually	552,503.7	585,808.9	33,305.2	5.8497	194,825
21	All Other - Aggregation					
22	>6,440 to ≤ 64,400 Therms Annually	<u>2,349,726.2</u>	<u>2,497,903.3</u>	<u>148,177.1</u>	5.8497	<u>866,792</u>
23	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	2,902,229.9	3,083,712.2	181,482.3		1,061,617.0
24	<u>Rate Schedule SDS - Small Distribution Service</u>					
25	COMMERCIAL					
26	> 64,400 to ≤ 110,000 Therms Annually	1,255,508.9	1,332,293.5	76,784.6	4.5681	350,760
27	> 110,000 to ≤ 540,000 Therms Annually	<u>2,620,205.0</u>	<u>2,762,718.7</u>	<u>142,513.7</u>	4.2709	<u>608,662</u>
28	Total Commercial SDS	3,875,713.9	4,095,012.2	219,298.3		959,422

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 4
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Witness: M. L. Battig

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	960,731.0	1,009,359.0	48,628.0	2.3433	113,950
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,109,010.0	1,162,601.1	53,591.1	2.0785	111,389
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.8652	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.1099	<u>0</u>
7	Total Commercial LDS	2,069,741.0	2,171,960.1	102,219.1		225,339
8	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
9	COMMERCIAL					
10	Total Rate Schedule MLDS - Class I	125,255.0	131,610.8	6,355.8	0.0937	596
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
12	COMMERCIAL					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4481	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3876	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<u>Rate Schedule Flex and NCS</u>					
18	COMMERCIAL					
19	Total Commercial Flex and NCS	2,174,924.0	2,277,803.8	102,879.8		10,403
20	<u>Distribution Service Summary by Customer Class</u>					
21	Total Residential Distribution	3,765,670.4	4,057,427.5	291,757.1		2,657,003
22	Total Commercial Distribution	14,464,474.3	15,295,139.9	830,665.6		3,663,991

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 5
Page 1 of 7
Witness: M. L. Battig

Line No.		Bills from New Customers (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition Customers (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 3, Sch 5)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	17,870	(4,774)	0	13,096
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,459	(2,076)	0	(617)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	12	12
9	>110,000 to ≤ 540,000 Therms Annually	0	0	10	10
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 to ≤ 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	(2)	(2)
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 LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
30	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 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 MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	19,329	(6,850)	20	12,499

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 5
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Witness: M. L. Battig

Line No.	Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3	174,464.0	(32,511.0)	0.0	141,953.0
4	174,464.0	(32,511.0)	0.0	141,953.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7	95,922.0	(100,842.0)	0.0	(4,920.0)
8	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	95,922.0	(100,842.0)	0.0	(4,920.0)
10	Rate Schedule LGSS			
11	0.0	0.0	2,278.0	2,278.0
12	<u>0.0</u>	<u>0.0</u>	<u>13,200.0</u>	<u>13,200.0</u>
13	0.0	0.0	15,478.0	15,478.0
14	Rate Schedule SGDS			
15	Priority 1 - Aggregation			
16	0.0	0.0	0.0	0.0
17	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	0.0	0.0	0.0	0.0
19	Rate Schedule SDS - Small Distribution Service			
20	0.0	0.0	0.0	0.0
21	0.0	0.0	14,686.7	14,686.7
22	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
23	0.0	0.0	14,686.7	14,686.7
24	Rate Schedule LDS			
25	0.0	0.0	0.0	0.0
26	0.0	0.0	0.0	0.0
27	0.0	0.0	0.0	0.0
28	0.0	0.0	0.0	0.0
29	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30	0.0	0.0	0.0	0.0
31	INDUSTRIAL			
32	Rate Schedule LGSS			
33	0.0	0.0	0.0	0.0
34	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
35	0.0	0.0	0.0	0.0
36	Rate Schedule SDS - Small Distribution Service			
37	0.0	0.0	0.0	0.0
38	0.0	0.0	0.0	0.0
39	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40	0.0	0.0	0.0	0.0
41	Rate Schedule LDS			
42	0.0	0.0	0.0	0.0
43	0.0	0.0	0.0	0.0
44	0.0	0.0	0.0	0.0
45	0.0	0.0	0.0	0.0
46	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
47	0.0	0.0	0.0	0.0
48	Rate Schedule MDS-II			
49	0.0	0.0	0.0	0.0
50	270,386.0	(133,353.0)	30,164.7	167,197.7

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2023
Determination of Attrition

Exhibit No. 3
 Schedule No. 5
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 Witness: M. L. Battig

		Res RSS	Comm SGSS
1 Heating Customers			
2 Half of UPC		40.86	291.45
3 Months		<u>6</u>	<u>6</u>
4 Dth/Customer/Mo		6.81	48.58
5 Change in Dth - First Block			
6 Dth/Customer/Mo		6.81	48.58
7 No. of Mos		6	6
8 Change in Customers		<u>(796)</u>	<u>(346)</u>
9 Change in Dth - First Block		<u>(32,511)</u>	<u>(100,842)</u>
10 Change in Dth - Second Block			
11 Dth/Customer/Mo		0.00	0.00
12 No. of Mos		6	6
13 Change in Customers		<u>0</u>	<u>0</u>
14 Change in Dth - Second Block		<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 5
Page 4 of 7
Witness: M. L. Battig

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					11.93	15.76	15.70	12.43	8.32	3.94	1.94	1.40	1.19	1.30	2.11	5.72	(Dth)	
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				11.93	15.76	15.70	12.43	8.32	3.94	1.94	1.40	1.19	1.30	2.11	5.72		
4	First Month Usage per Customer				5.96	7.88	7.85	6.21	4.16	1.97	0.97	0.70	0.60	0.65	1.06	2.86		
5	Dec	291	0	0	1,736	0	0	0	0	0	0	0	0	0	0	0	0	1,736
6	Jan	254	1	254	3,030	2,001	0	0	0	0	0	0	0	0	0	0	0	5,031
7	Feb	235	2	470	2,803	3,702	1,844	0	0	0	0	0	0	0	0	0	0	8,349
8	Mar	219	3	657	2,612	3,450	3,438	1,361	0	0	0	0	0	0	0	0	0	10,861
9	Apr	179	4	716	2,135	2,820	2,810	2,225	744	0	0	0	0	0	0	0	0	10,734
10	May	232	5	1,160	2,768	3,655	3,642	2,883	1,930	457	0	0	0	0	0	0	0	15,335
11	June	210	6	1,260	2,505	3,309	3,297	2,610	1,747	828	203	0	0	0	0	0	0	14,499
12	July	213	7	1,491	2,541	3,356	3,344	2,647	1,772	839	413	149	0	0	0	0	0	15,061
13	Aug	321	8	2,568	3,829	5,057	5,039	3,989	2,670	1,265	622	448	192	0	0	0	0	23,111
14	Sept	239	9	2,151	2,851	3,766	3,752	2,970	1,988	942	463	334	286	156	0	0	0	17,508
15	Oct	315	10	3,150	3,758	4,963	4,945	3,915	2,620	1,241	610	440	376	410	332	0	0	23,610
16	Nov	<u>363</u>	11	<u>3,993</u>	<u>4,330</u>	<u>5,719</u>	<u>5,698</u>	<u>4,511</u>	<u>3,020</u>	<u>1,430</u>	<u>703</u>	<u>507</u>	<u>434</u>	<u>473</u>	<u>766</u>	<u>1,038</u>	<u>1,038</u>	<u>28,629</u>
17	Total	3,071		17,870	34,898	41,798	37,809	27,111	16,491	7,002	3,014	1,878	1,288	1,039	1,098	1,038		174,464

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 5
Page 5 of 7
Witness: M. L. Battig

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.						
					75.92	101.40	102.27	82.04	56.71	30.99	19.62	15.73	15.05	16.28	22.73	44.16	(Dth)	
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)							
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	Usage per Customer				75.92	101.40	102.27	82.04	56.71	30.99	19.62	15.73	15.05	16.28	22.73	44.16		
4	First Month Usage per Customer				37.96	50.70	51.14	41.02	28.36	15.50	9.81	7.87	7.52	8.14	11.37	22.08		
5	Dec	33	0	0	1,253	0	0	0	0	0	0	0	0	0	0	0	0	1,253
6	Jan	41	1	41	3,113	2,079	0	0	0	0	0	0	0	0	0	0	0	5,192
7	Feb	22	2	44	1,670	2,231	1,125	0	0	0	0	0	0	0	0	0	0	5,026
8	Mar	14	3	42	1,063	1,420	1,432	574	0	0	0	0	0	0	0	0	0	4,489
9	Apr	16	4	64	1,215	1,622	1,636	1,313	454	0	0	0	0	0	0	0	0	6,240
10	May	14	5	70	1,063	1,420	1,432	1,149	794	217	0	0	0	0	0	0	0	6,075
11	June	18	6	108	1,366	1,825	1,841	1,477	1,021	558	177	0	0	0	0	0	0	8,265
12	July	12	7	84	911	1,217	1,227	984	681	372	235	94	0	0	0	0	0	5,721
13	Aug	17	8	136	1,291	1,724	1,739	1,395	964	527	333	267	128	0	0	0	0	8,368
14	Sept	13	9	117	987	1,318	1,330	1,066	737	403	255	204	196	106	0	0	0	6,602
15	Oct	17	10	170	1,291	1,724	1,739	1,395	964	527	333	267	256	277	193	0	0	8,966
16	Nov	<u>53</u>	11	<u>583</u>	<u>4,024</u>	<u>5,374</u>	<u>5,421</u>	<u>4,348</u>	<u>3,006</u>	<u>1,643</u>	<u>1,040</u>	<u>834</u>	<u>797</u>	<u>863</u>	<u>1,205</u>	<u>1,170</u>	<u>1,170</u>	<u>29,725</u>
17	Total	44		1,459	19,247	21,954	18,922	13,701	8,621	4,247	2,373	1,666	1,377	1,246	1,398	1,170		95,922

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2023

Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	Incremental Bills	2023												2022	Total
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)		
1	Customers who have become inactive between December 1, 2022 and November 30, 2023																	
2																		
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5	MDS-II 3,400,000 to 7,500,000 IND			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	
6	N/A	T14 - Comm																
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	N/A	T14 - Comm																
10	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
11	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
12	SDS >64,400 to ≤ 110,000 Therms Annually - Comm			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	19430896-001	TIB - Comm	6/2023															
14	Test Year Volumes			8	237.0	0.0	166.0	0.0	132.0	0.0	0.0	0.0	0.0	0.0	0.0	1,577.0	2,112.0	
15	All Gas Consumed			(8)	(237.0)	0.0	(166.0)	0.0	(132.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1,577.0)	(2,112.0)	
16	N/A	TIB - Comm																
17	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
18	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19	SDS > 110,000 to ≤ 540,000 Therms Annually - Comm			(8)	(237.0)	0.0	(166.0)	0.0	(132.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1,577.0)	(2,112.0)	
20	N/A	TIB-IND																
21	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
22	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	N/A	TIF - Comm																
25	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
26	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
27	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28	Total customers who have been removed			(8)	(237.0)	0.0	(166.0)	0.0	(132.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1,577.0)	(2,112.0)	

**Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2023**

Exhibit No. 3
Schedule No. 6
Page 1 of 1
Witness: M. L. Battig

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u> (\$)
1	495	Off System Sales	(11,589,519)
2	803	Off System Sales	(11,589,519)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 7
Page 1 of 1
Witness: M. L. Battig

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$965,028)
4	803	Unbilled Gas Cost Adjustment	\$13,689,429
5		Unbilled Volume Adjustment (Dth)	524,016.6

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 8
Page 1 of 3
Witness: M. L. Battig

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<u>Residential Sales</u>								
2	December 2022	6.6775	1.7775	8.4550	0.4166	(0.0390)	8.8326	3,912,300.3	34,555,784
3	January 2023	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	4,868,024.7	38,215,454
4	February	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	4,238,210.6	33,271,225
5	March	4.0773	1.7202	5.7975	0.3505	(0.0419)	6.1061	3,481,833.7	21,260,425
6	April	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	2,574,050.8	15,292,436
7	May	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	1,377,400.4	8,183,136
8	June	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	618,184.9	3,672,636
9	July	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	452,217.0	2,999,239
10	August	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	389,776.6	2,585,115
11	September	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	423,193.3	2,806,745
12	October	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	663,223.6	2,974,823
13	November 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	<u>1,703,277.9</u>	<u>7,639,883</u>
14	Total							24,701,693.8	173,456,901
15	<u>Commercial Sales</u>								
16	December 2022	6.6775	1.7775	8.4550	0.4166	(0.0390)	8.8326	1,201,764.3	10,614,703
17	January 2023	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	1,533,117.4	12,035,432
18	February	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	1,344,701.6	10,556,311
19	March	4.0773	1.7202	5.7975	0.3505	(0.0419)	6.1061	1,100,382.3	6,719,044
20	April	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	821,215.3	4,878,840
21	May	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	439,201.4	2,609,296
22	June	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	228,743.9	1,358,968
23	July	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	174,906.4	1,160,032
24	August	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	159,866.4	1,060,282
25	September	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	170,496.9	1,130,787
26	October	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	249,486.1	1,119,045
27	November 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	<u>548,321.5</u>	<u>2,459,441</u>
28	Total							7,972,203.5	55,702,181
29	<u>Industrial Sales</u>								
30	December 2022	6.6775	1.7775	8.4550	0.4166	(0.0390)	8.8326	38,390.3	339,086
31	January 2023	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	42,832.3	336,246
32	February	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	39,411.1	309,389
33	March	4.0773	1.7202	5.7975	0.3505	(0.0419)	6.1061	34,317.5	209,546
34	April	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	22,864.6	135,839
35	May	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	15,326.6	91,055
36	June	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	11,061.6	65,717
37	July	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	9,971.3	66,133
38	August	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	8,863.5	58,785
39	September	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	10,107.0	67,033
40	October	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	13,338.8	59,830
41	November 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	<u>24,651.3</u>	<u>110,571</u>
42	Total							271,135.9	1,849,230
43	<u>Residential CAP Sales</u>								
44	December 2022	6.6775	1.7775	8.4550	0.4166	(0.0390)	8.8326	380,971.8	3,364,972
45	January 2023	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	462,627.4	3,631,764
46	February	5.7832	1.7585	7.5417	0.3505	(0.0419)	7.8503	408,172.1	3,204,273
47	March	4.0773	1.7202	5.7975	0.3505	(0.0419)	6.1061	347,892.6	2,124,267
48	April	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	266,737.2	1,584,686
49	May	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	152,365.9	905,206
50	June	3.8418	1.7906	5.6324	0.3505	(0.0419)	5.9410	60,169.1	357,465
51	July	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	38,276.4	253,861
52	August	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	31,585.6	209,485
53	September	3.9968	2.3269	6.3237	0.3505	(0.0419)	6.6323	34,589.3	229,407
54	October	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	67,585.6	303,148
55	November 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	<u>171,932.9</u>	<u>771,188</u>
56	Total							2,422,905.9	16,939,722

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
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Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1 Residential Choice							
2	December 2022	1.7775	(0.0390)	0.2497	1.4888	587,667.2	874,919
3	January 2023	1.7585	(0.0419)	0.2595	1.4571	730,661.7	1,064,647
4	February	1.7585	(0.0419)	0.2595	1.4571	641,329.3	934,481
5	March	1.7202	(0.0419)	0.2692	1.4091	531,124.7	748,408
6	April	1.7906	(0.0419)	0.2671	1.4816	395,443.7	585,889
7	May	1.7906	(0.0419)	0.2671	1.4816	214,785.7	318,226
8	June	1.7906	(0.0419)	0.2671	1.4816	95,675.9	141,753
9	July	2.3269	(0.0419)	0.2686	2.0164	69,030.2	139,192
10	August	2.3269	(0.0419)	0.2686	2.0164	61,673.7	124,359
11	September	2.3269	(0.0419)	0.2686	2.0164	62,896.4	126,824
12	October	1.8389	0.1026	0.2867	1.6548	104,577.4	173,055
13	November 2023	1.8389	0.1026	0.2867	1.6548	<u>270,804.5</u>	<u>448,127</u>
14	Total					3,765,670.4	5,679,880
15 Commercial Choice							
16	December 2022	1.7775	(0.0390)	0.2497	1.4888	473,333.0	704,698
17	January 2023	1.7585	(0.0419)	0.2595	1.4571	591,550.5	861,948
18	February	1.7585	(0.0419)	0.2595	1.4571	519,078.7	756,350
19	March	1.7202	(0.0419)	0.2692	1.4091	425,556.5	599,652
20	April	1.7906	(0.0419)	0.2671	1.4816	318,840.1	472,393
21	May	1.7906	(0.0419)	0.2671	1.4816	172,265.9	255,229
22	June	1.7906	(0.0419)	0.2671	1.4816	89,649.1	132,824
23	July	2.3269	(0.0419)	0.2686	2.0164	72,436.8	146,062
24	August	2.3269	(0.0419)	0.2686	2.0164	64,497.7	130,053
25	September	2.3269	(0.0419)	0.2686	2.0164	68,116.5	137,350
26	October	1.8389	0.1026	0.2867	1.6548	96,362.6	159,461
27	November 2023	1.8389	0.1026	0.2867	1.6548	<u>213,911.7</u>	<u>353,981</u>
28	Total					3,105,599.1	4,710,001
29 Commercial Priority 1 Demand							
30	December 2022	1.7775	(0.0390)	1.7385	86,328.7	150,082	
31	January 2023	1.7585	(0.0419)	1.7166	99,462.9	170,738	
32	February	1.7585	(0.0419)	1.7166	89,704.6	153,987	
33	March	1.7202	(0.0419)	1.6783	76,057.3	127,647	
34	April	1.7906	(0.0419)	1.7487	61,076.2	106,804	
35	May	1.7906	(0.0419)	1.7487	38,971.3	68,149	
36	June	1.7906	(0.0419)	1.7487	22,438.2	39,238	
37	July	2.3269	(0.0419)	2.2850	17,434.3	39,837	
38	August	2.3269	(0.0419)	2.2850	15,562.5	35,560	
39	September	2.3269	(0.0419)	2.2850	17,253.0	39,423	
40	October	1.8389	0.1026	1.9415	24,557.0	47,677	
41	November 2023	1.8389	0.1026	1.9415	45,947.0	<u>89,206</u>	
42	Total				594,793.0	1,068,348	
43 Industrial Priority 1 Demand							
44	December 2022	1.7775	(0.0390)	1.7385	0.0	0	
45	January 2023	1.7585	(0.0419)	1.7166	0.0	0	
46	February	1.7585	(0.0419)	1.7166	0.0	0	
47	March	1.7202	(0.0419)	1.6783	0.0	0	
48	April	1.7906	(0.0419)	1.7487	0.0	0	
49	May	1.7906	(0.0419)	1.7487	0.0	0	
50	June	1.7906	(0.0419)	1.7487	0.0	0	
51	July	2.3269	(0.0419)	2.2850	0.0	0	
52	August	2.3269	(0.0419)	2.2850	0.0	0	
53	September	2.3269	(0.0419)	2.2850	0.0	0	
54	October	1.8389	0.1026	1.9415	0.0	0	
55	November 2023	1.8389	0.1026	1.9415	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

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Line No. Description	Total Gas Cost \$
1 Gas Cost Revenue Summary by Customer Class	
2 Residential Revenue	173,456,901
3 Commercial Revenue	55,702,181
4 Industrial Revenue	1,849,230
5 Residential CAP Revenue	16,939,722
6 Residential Choice Revenue	5,679,880
7 Commercial Choice Revenue	4,710,001
8 Commercial Priority 1	1,068,348
9 Industrial Priority 1	0
10 Total Gas Cost Revenue	259,406,263

Line No. Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11 Residential Sales	173,456,901	0.668668	183,896,212
12 Commercial Sales	55,702,181	0.214730	59,054,768
13 Industrial Sales	1,849,230	0.007129	1,960,608
14 Residential Choice	5,679,880	0.021896	6,021,810
15 Residential CAP	16,939,722	0.065302	17,959,272
16 Commercial Choice	4,710,001	0.018157	4,993,515
17 Commercial Priority 1	1,068,348	0.004118	1,132,527
18 Industrial Priority 1	0	0.000000	(1)
19 Total	259,406,263	1.000000	275,018,711
20 Plus:			
21 Unbilled			(13,689,429)
22 Off-System Sales			11,589,519
23 Total Cost of Gas			272,918,801

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2022	3,912,300.3	1.5482	6,057,023
5	January 2023	4,868,024.7	1.4497	7,057,175
6	February	4,238,210.6	1.4497	6,144,134
7	March	3,481,833.7	1.2804	4,458,140
8	April	2,574,050.8	1.0934	2,814,467
9	May	1,377,400.4	1.0934	1,506,050
10	June	618,184.9	1.0934	675,923
11	July	452,217.0	1.2089	546,685
12	August	389,776.6	1.2089	471,201
13	September	423,193.3	1.2089	511,598
14	October	663,223.6	1.1841	785,323
15	November 2023	<u>1,703,277.9</u>	1.1841	<u>2,016,851</u>
16	Total RSS - Rider USP	24,701,693.8		33,044,570
17	Gas Procurement Charge			
18	December 2022	3,912,300.3	0.0113	44,209
19	January 2023	4,868,024.7	0.0113	55,009
20	February	4,238,210.6	0.0113	47,892
21	March	3,481,833.7	0.0113	39,345
22	April	2,574,050.8	0.0113	29,087
23	May	1,377,400.4	0.0113	15,565
24	June	618,184.9	0.0113	6,985
25	July	452,217.0	0.0113	5,110
26	August	389,776.6	0.0113	4,404
27	September	423,193.3	0.0113	4,782
28	October	663,223.6	0.0113	7,494
29	November 2023	<u>1,703,277.9</u>	0.0113	<u>19,247</u>
30	Total RSS - Gas Procurement Charge	24,701,693.8		279,129
31	Merchant Function Charge			
32	December 2022	3,912,300.3	0.1015	397,098
33	January 2023	4,868,024.7	0.0835	406,480
34	February	4,238,210.6	0.0835	353,891
35	March	3,481,833.7	0.0589	205,080
36	April	2,574,050.8	0.0555	142,860
37	May	1,377,400.4	0.0555	76,446
38	June	618,184.9	0.0555	34,309
39	July	452,217.0	0.0577	26,093
40	August	389,776.6	0.0577	22,490
41	September	423,193.3	0.0577	24,418
42	October	663,223.6	0.0389	25,799
43	November 2023	<u>1,703,277.9</u>	0.0389	<u>66,258</u>
44	Total RSS - Merchant Function Charge	24,701,693.8		1,781,222
45	Rider CC			
46	December 2022	3,912,300.3	0.0010	3,912
47	January 2023	4,868,024.7	0.0010	4,868
48	February	4,238,210.6	0.0010	4,238
49	March	3,481,833.7	0.0010	3,482
50	April	2,574,050.8	0.0010	2,574
51	May	1,377,400.4	0.0010	1,377
52	June	618,184.9	0.0010	618
53	July	452,217.0	0.0010	452
54	August	389,776.6	0.0010	390
55	September	423,193.3	0.0010	423
56	October	663,223.6	0.0010	663
57	November 2023	<u>1,703,277.9</u>	0.0010	<u>1,703</u>
58	Total RSS - Rider CC	24,701,693.8		24,700
59	Rider EE			
60	December 2022	3,912,300.3	0.0000	0
61	January 2023	4,868,024.7	0.0361	175,736
62	February	4,238,210.6	0.0361	152,999
63	March	3,481,833.7	0.0361	125,694
64	April	2,574,050.8	0.0361	92,923
65	May	1,377,400.4	0.0361	49,724
66	June	618,184.9	0.0361	22,316
67	July	452,217.0	0.0361	16,325
68	August	389,776.6	0.0361	14,071
69	September	423,193.3	0.0361	15,277
70	October	663,223.6	0.0361	23,942
71	November 2023	<u>1,703,277.9</u>	0.0361	<u>61,488</u>
72	Total RSS - Rider EE	24,701,693.8		750,495
73	Pipeline Refund/Penalty Credits			
74	December 2022	3,912,300.3	(0.5027)	(1,966,713)
75	January 2023	4,868,024.7	(0.5027)	(2,447,156)
76	February	4,238,210.6	(0.5027)	(2,130,548)
77	March	3,481,833.7	(0.5027)	(1,750,318)
78	April	2,574,050.8	(0.5027)	(1,293,975)
79	May	1,377,400.4	(0.5027)	(692,419)
80	June	618,184.9	(0.5027)	(310,762)
81	July	452,217.0	(0.0008)	(362)
82	August	389,776.6	(0.0008)	(312)
83	September	423,193.3	(0.0008)	(339)
84	October	663,223.6	(0.0008)	(531)
85	November 2023	<u>1,703,277.9</u>	(0.0008)	<u>(1,363)</u>
86	Total RSS - Pipeline Refund/Penalty Credits	24,701,693.8		(10,594,798)

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule CAP- Residential Sales Service CAP</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2022	380,971.8	0.0000	0
5	January 2023	462,627.4	0.0000	0
6	February	408,172.1	0.0000	0
7	March	347,892.6	0.0000	0
8	April	266,737.2	0.0000	0
9	May	152,365.9	0.0000	0
10	June	60,169.1	0.0000	0
11	July	38,276.4	0.0000	0
12	August	31,585.6	0.0000	0
13	September	34,589.3	0.0000	0
14	October	67,585.6	0.0000	0
15	November 2023	<u>171,932.9</u>	0.0000	<u>0</u>
16	Total CAP - Rider USP	2,422,905.9		0
17	Gas Procurement Charge			
18	December 2022	380,971.8	0.0113	4,305
19	January 2023	462,627.4	0.0113	5,228
20	February	408,172.1	0.0113	4,612
21	March	347,892.6	0.0113	3,931
22	April	266,737.2	0.0113	3,014
23	May	152,365.9	0.0113	1,722
24	June	60,169.1	0.0113	680
25	July	38,276.4	0.0113	433
26	August	31,585.6	0.0113	357
27	September	34,589.3	0.0113	391
28	October	67,585.6	0.0113	764
29	November 2023	<u>171,932.9</u>	0.0113	<u>1,943</u>
30	Total CAP - Gas Procurement Charge	2,422,905.9		27,380
31	Merchant Function Charge			
32	December 2022	380,971.8	0.1015	38,669
33	January 2023	462,627.4	0.0835	38,629
34	February	408,172.1	0.0835	34,082
35	March	347,892.6	0.0589	20,491
36	April	266,737.2	0.0555	14,804
37	May	152,365.9	0.0555	8,456
38	June	60,169.1	0.0555	3,339
39	July	38,276.4	0.0577	2,209
40	August	31,585.6	0.0577	1,822
41	September	34,589.3	0.0577	1,996
42	October	67,585.6	0.0389	2,629
43	November 2023	<u>171,932.9</u>	0.0389	<u>6,688</u>
44	Total CAP - Merchant Function Charge	2,422,905.9		173,814
45	Rider CC			
46	December 2022	380,971.8	0.0000	0
47	January 2023	462,627.4	0.0000	0
48	February	408,172.1	0.0000	0
49	March	347,892.6	0.0000	0
50	April	266,737.2	0.0000	0
51	May	152,365.9	0.0000	0
52	June	60,169.1	0.0000	0
53	July	38,276.4	0.0000	0
54	August	31,585.6	0.0000	0
55	September	34,589.3	0.0000	0
56	October	67,585.6	0.0000	0
57	November 2023	<u>171,932.9</u>	0.0000	<u>0</u>
58	Total CAP - Rider CC	2,422,905.9		0
59	Pipeline Refund/Penalty Credits			
60	December 2022	380,971.8	(0.5027)	(191,515)
61	January 2023	462,627.4	(0.5027)	(232,563)
62	February	408,172.1	(0.5027)	(205,188)
63	March	347,892.6	(0.5027)	(174,886)
64	April	266,737.2	(0.5027)	(134,089)
65	May	152,365.9	(0.5027)	(76,594)
66	June	60,169.1	(0.5027)	(30,247)
67	July	38,276.4	(0.0008)	(31)
68	August	31,585.6	(0.0008)	(25)
69	September	34,589.3	(0.0008)	(28)
70	October	67,585.6	(0.0008)	(54)
71	November 2023	<u>171,932.9</u>	(0.0008)	<u>(138)</u>
72	Total CAP - Pipeline Refund/Penalty Credits	2,422,905.9		(1,045,358)

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2022	561,471.2	0.0113	6,345
4	January 2023	746,141.6	0.0113	8,431
5	February	649,108.5	0.0113	7,335
6	March	520,322.0	0.0113	5,880
7	April	383,791.1	0.0113	4,337
8	May	188,959.3	0.0113	2,135
9	June	86,163.6	0.0113	974
10	July	63,716.1	0.0113	720
11	August	58,661.9	0.0113	663
12	September	62,611.8	0.0113	708
13	October	94,853.9	0.0113	1,072
14	November 2023	<u>245,104.9</u>	0.0113	<u>2,770</u>
15	Total SGSS - Gas Procurement Charge	3,660,905.9		41,370
16	Merchant Function Charge			
17	December 2022	561,471.2	0.0206	11,566
18	January 2023	746,141.6	0.0244	18,206
19	February	649,108.5	0.0244	15,838
20	March	520,322.0	0.0172	8,950
21	April	383,791.1	0.0162	6,217
22	May	188,959.3	0.0162	3,061
23	June	86,163.6	0.0162	1,396
24	July	63,716.1	0.0168	1,070
25	August	58,661.9	0.0168	986
26	September	62,611.8	0.0168	1,052
27	October	94,853.9	0.0113	1,072
28	November 2023	<u>245,104.9</u>	0.0113	<u>2,770</u>
29	Total SGSS - Merchant Function Charge	3,660,905.9		72,184
30	Rider CC			
31	December 2022	561,471.2	0.0010	561
32	January 2023	746,141.6	0.0010	746
33	February	649,108.5	0.0010	649
34	March	520,322.0	0.0010	520
35	April	383,791.1	0.0010	384
36	May	188,959.3	0.0010	189
37	June	86,163.6	0.0010	86
38	July	63,716.1	0.0010	64
39	August	58,661.9	0.0010	59
40	September	62,611.8	0.0010	63
41	October	94,853.9	0.0010	95
42	November 2023	<u>245,104.9</u>	0.0010	<u>245</u>
43	Total SGSS - Rider CC	3,660,905.9		3,661
44	Pipeline Refund/Penalty Credits			
45	December 2022	561,471.2	(0.5267)	(295,727)
46	January 2023	746,141.6	(0.5267)	(392,993)
47	February	649,108.5	(0.5267)	(341,885)
48	March	520,322.0	(0.5267)	(274,054)
49	April	383,791.1	(0.5255)	(201,682)
50	May	188,959.3	(0.5255)	(99,298)
51	June	86,163.6	(0.5255)	(45,279)
52	July	63,716.1	(0.0123)	(784)
53	August	58,661.9	(0.0123)	(722)
54	September	62,611.8	(0.0123)	(770)
55	October	94,853.9	(0.0123)	(1,167)
56	November 2023	<u>245,104.9</u>	(0.0123)	<u>(3,015)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,660,905.9		(1,657,376)

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2022	550,775.9	0.0113	6,224
4	January 2023	678,178.8	0.0113	7,663
5	February	593,867.1	0.0113	6,711
6	March	500,561.6	0.0113	5,656
7	April	375,634.0	0.0113	4,245
8	May	210,455.3	0.0113	2,378
9	June	116,691.5	0.0113	1,319
10	July	91,512.2	0.0113	1,034
11	August	80,971.6	0.0113	915
12	September	86,758.4	0.0113	980
13	October	125,348.0	0.0113	1,416
14	November 2023	<u>252,559.5</u>	0.0113	<u>2,854</u>
15	Total SGSS - Gas Procurement Charge	3,663,313.9		41,395
16	Merchant Function Charge			
17	December 2022	550,775.9	0.0206	11,346
18	January 2023	678,178.8	0.0244	16,548
19	February	593,867.1	0.0244	14,490
20	March	500,561.6	0.0172	8,610
21	April	375,634.0	0.0162	6,085
22	May	210,455.3	0.0162	3,409
23	June	116,691.5	0.0162	1,890
24	July	91,512.2	0.0168	1,537
25	August	80,971.6	0.0168	1,360
26	September	86,758.4	0.0168	1,458
27	October	125,348.0	0.0113	1,416
28	November 2023	<u>252,559.5</u>	0.0113	<u>2,854</u>
29	Total SGSS - Merchant Function Charge	3,663,313.9		71,003
30	Rider CC			
31	December 2022	550,775.9	0.0010	551
32	January 2023	678,178.8	0.0010	678
33	February	593,867.1	0.0010	594
34	March	500,561.6	0.0010	501
35	April	375,634.0	0.0010	376
36	May	210,455.3	0.0010	210
37	June	116,691.5	0.0010	117
38	July	91,512.2	0.0010	92
39	August	80,971.6	0.0010	81
40	September	86,758.4	0.0010	87
41	October	125,348.0	0.0010	125
42	November 2023	<u>252,559.5</u>	0.0010	<u>253</u>
43	Total SGSS - Rider CC	3,663,313.9		3,665
44	Pipeline Refund/Penalty Credits			
45	December 2022	550,775.9	(0.5267)	(290,094)
46	January 2023	678,178.8	(0.5267)	(357,197)
47	February	593,867.1	(0.5267)	(312,790)
48	March	500,561.6	(0.5267)	(263,646)
49	April	375,634.0	(0.5255)	(197,396)
50	May	210,455.3	(0.5255)	(110,594)
51	June	116,691.5	(0.5255)	(61,321)
52	July	91,512.2	(0.0123)	(1,126)
53	August	80,971.6	(0.0123)	(996)
54	September	86,758.4	(0.0123)	(1,067)
55	October	125,348.0	(0.0123)	(1,542)
56	November 2023	<u>252,559.5</u>	(0.0123)	<u>(3,106)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,663,313.9		(1,600,875)

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2022	127,907.5	0.0113	1,445
4	January 2023	151,629.3	0.0113	1,713
5	February	141,137.1	0.0113	1,595
6	March	113,816.2	0.0113	1,286
7	April	84,654.8	0.0113	957
8	May	55,113.4	0.0113	623
9	June	36,950.4	0.0113	418
10	July	29,649.4	0.0113	335
11	August	29,096.4	0.0113	329
12	September	31,233.7	0.0113	353
13	October	42,623.0	0.0113	482
14	November 2023	<u>75,308.4</u>	0.0113	<u>851</u>
15	Total LGSS - Gas Procurement Charge	919,119.6		10,387
16	Pipeline Refund/Penalty Credits			
17	December 2022	127,907.5	(0.5267)	(67,369)
18	January 2023	151,629.3	(0.5267)	(79,863)
19	February	141,137.1	(0.5267)	(74,337)
20	March	113,816.2	(0.5267)	(59,947)
21	April	84,654.8	(0.5255)	(44,486)
22	May	55,113.4	(0.5255)	(28,962)
23	June	36,950.4	(0.5255)	(19,417)
24	July	29,649.4	(0.0123)	(365)
25	August	29,096.4	(0.0123)	(358)
26	September	31,233.7	(0.0123)	(384)
27	October	42,623.0	(0.0123)	(524)
28	November 2023	<u>75,308.4</u>	(0.0123)	<u>(926)</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	919,119.6		(376,938)

30 Component Tariff Sales Summary by Customer Class		
31	Residential Gas Procurement Charge	306,509
32	Residential Merchant Function Charge	1,955,036
33	Residential Rider CC	24,700
34	Residential Rider EE	750,495
35	Residential Pipeline Refund/Penalty Credits	(11,640,156)
36	Small General Sales Service Gas Procurement Charge	82,765
37	Small General Sales Service Merchant Function Charge	143,187
38	Small General Sales Service Rider CC	7,326
39	Small General Sales Service Pipeline Refund/Penalty Credits	(3,258,251)
40	Large General Sales Service Gas Procurement Charge	10,387
41	Large General Sales Service Pipeline Refund/Penalty Credits	(376,938)
42	Total Sales Service - Gas Procurement Charge	399,661
43	Total Sales Service - Merchant Function Charge	2,098,223
44	Total Sales Service - Rider CC	32,026
45	Total Sales Service - Rider EE	750,495
46	Total Sales Service - Pipeline Refund/Penalty Credits	(15,275,345)

Columbia Gas of Pennsylvania, Inc.
Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
Based on Per Books Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 9
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Witness: M. L. Battig

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2022	587,667.2	1.5482	909,826
5	January 2023	730,661.7	1.4497	1,059,240
6	February	641,329.3	1.4497	929,735
7	March	531,124.7	1.2804	680,052
8	April	395,443.7	1.0934	432,378
9	May	214,785.7	1.0934	234,847
10	June	95,675.9	1.0934	104,612
11	July	69,030.2	1.2089	83,451
12	August	61,673.7	1.2089	74,557
13	September	62,896.4	1.2089	76,035
14	October	104,577.4	1.1841	123,830
15	November 2023	<u>270,804.5</u>	1.1841	<u>320,660</u>
16	Total RDS - Rider USP	3,765,670.4		5,029,223
17	Rider CC:			
18	December 2022	587,667.2	0.0010	588
19	January 2023	730,661.7	0.0010	731
20	February	641,329.3	0.0010	641
21	March	531,124.7	0.0010	531
22	April	395,443.7	0.0010	395
23	May	214,785.7	0.0010	215
24	June	95,675.9	0.0010	96
25	July	69,030.2	0.0010	69
26	August	61,673.7	0.0010	62
27	September	62,896.4	0.0010	63
28	October	104,577.4	0.0010	105
29	November 2023	270,804.5	0.0010	<u>271</u>
30	Total RDS - Rider CC	3,765,670.4		3,767
31	Rider EE:			
32	December 2022	587,667.2	0.0000	0
33	January 2023	730,661.7	0.0361	26,377
34	February	641,329.3	0.0361	23,152
35	March	531,124.7	0.0361	19,174
36	April	395,443.7	0.0361	14,276
37	May	214,785.7	0.0361	7,754
38	June	95,675.9	0.0361	3,454
39	July	69,030.2	0.0361	2,492
40	August	61,673.7	0.0361	2,226
41	September	62,896.4	0.0361	2,271
42	October	104,577.4	0.0361	3,775
43	November 2023	270,804.5	0.0361	<u>9,776</u>
44	Total RDS - Rider EE	3,765,670.4		114,727
45	Pipeline Refund/Penalty Credits			
46	December 2022	587,667.2	(0.5027)	(295,420)
47	January 2023	730,661.7	(0.5027)	(367,304)
48	February	641,329.3	(0.5027)	(322,396)
49	March	531,124.7	(0.5027)	(266,996)
50	April	395,443.7	(0.5027)	(198,790)
51	May	214,785.7	(0.5027)	(107,973)
52	June	95,675.9	(0.5027)	(48,096)
53	July	69,030.2	(0.0008)	(55)
54	August	61,673.7	(0.0008)	(49)
55	September	62,896.4	(0.0008)	(50)
56	October	104,577.4	(0.0008)	(84)
57	November 2023	270,804.5	(0.0008)	<u>(217)</u>
58	Total RDS - Pipeline Refund/Penalty Credits	3,765,670.4		(1,607,430)
59	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
60	Rider CC:			
61	December 2022	473,333.0	0.0010	473
62	January 2023	591,550.5	0.0010	592
63	February	519,078.7	0.0010	519
64	March	425,556.5	0.0010	426
65	April	318,840.1	0.0010	319
66	May	172,265.9	0.0010	172
67	June	89,649.1	0.0010	90
68	July	72,436.8	0.0010	72
69	August	64,497.7	0.0010	64
70	September	68,116.5	0.0010	68
71	October	96,362.6	0.0010	96
72	November 2023	<u>213,911.7</u>	0.0010	<u>214</u>
73	Total SCD - Rider CC	3,105,599.1		3,105
74	Pipeline Refund/Penalty Credits			
75	December 2022	473,333.0	(0.5267)	(249,304)
76	January 2023	591,550.5	(0.5267)	(311,570)
77	February	519,078.7	(0.5267)	(273,399)
78	March	425,556.5	(0.5267)	(224,141)
79	April	318,840.1	(0.5255)	(167,550)
80	May	172,265.9	(0.5255)	(90,526)
81	June	89,649.1	(0.5255)	(47,111)
82	July	72,436.8	(0.0123)	(891)
83	August	64,497.7	(0.0123)	(793)
84	September	68,116.5	(0.0123)	(838)
85	October	96,362.6	(0.0123)	(1,185)
86	November 2023	<u>213,911.7</u>	(0.0123)	<u>(2,631)</u>
87	Total SGSS - Pipeline Refund/Penalty Credits	3,105,599.1		(1,369,939)

1 Rate Schedule SGDS (≤ 6,440 Therms Annually)

2	Rider CC:			
3	December 2022	33,512.4	0.0010	34
4	January 2023	43,617.4	0.0010	44
5	February	37,705.2	0.0010	38
6	March	30,256.9	0.0010	30
7	April	22,201.7	0.0010	22
8	May	11,135.1	0.0010	11
9	June	4,721.1	0.0010	5
10	July	3,448.7	0.0010	3
11	August	3,106.7	0.0010	3
12	September	3,252.1	0.0010	3
13	October	4,959.1	0.0010	5
14	November 2023	13,095.0	0.0010	<u>13</u>
15	Total SGDS - Rider CC	211,011.4		211

16	Pipeline Refund/Penalty Credits - SGDS Priority One			
17	December 2022	6,049.1	(0.5267)	(3,186)
18	January 2023	7,485.2	(0.5267)	(3,942)
19	February	6,611.0	(0.5267)	(3,482)
20	March	5,518.0	(0.5267)	(2,906)
21	April	4,672.0	(0.5255)	(2,455)
22	May	2,862.0	(0.5255)	(1,504)
23	June	1,628.0	(0.5255)	(856)
24	July	1,190.0	(0.0123)	(15)
25	August	992.0	(0.0123)	(12)
26	September	1,021.0	(0.0123)	(13)
27	October	1,485.0	(0.0123)	(18)
28	November 2023	<u>2,776.0</u>	(0.0123)	<u>(34)</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	42,289.3		(18,423)

30 Rate Schedule SGDS (< 6,440 to ≤ 64,400 Therms Annually)

31	Rider CC:			
32	December 2022	429,187.2	0.0010	429
33	January 2023	517,914.4	0.0010	518
34	February	455,209.4	0.0010	455
35	March	381,939.9	0.0010	382
36	April	296,640.7	0.0010	297
37	May	178,826.6	0.0010	179
38	June	98,649.7	0.0010	99
39	July	75,745.9	0.0010	76
40	August	67,699.8	0.0010	68
41	September	75,105.6	0.0010	75
42	October	109,289.4	0.0010	109
43	November 2023	<u>216,021.3</u>	0.0010	<u>216</u>
44	Total SGDS - Rider CC	2,902,229.9		2,903

45	Pipeline Refund/Penalty Credits - SGDS Priority One			
46	December 2022	80,279.6	(0.5267)	(42,283)
47	January 2023	91,977.7	(0.5267)	(48,445)
48	February	83,093.6	(0.5267)	(43,765)
49	March	70,539.3	(0.5267)	(37,153)
50	April	56,404.2	(0.5255)	(29,640)
51	May	36,109.3	(0.5255)	(18,975)
52	June	20,810.2	(0.5255)	(10,936)
53	July	16,244.3	(0.0123)	(200)
54	August	14,570.5	(0.0123)	(179)
55	September	16,232.0	(0.0123)	(200)
56	October	23,072.0	(0.0123)	(284)
57	November 2023	<u>43,171.0</u>	(0.0123)	<u>(531)</u>
58	Total SGDS - Pipeline Refund/Penalty Credits	552,503.7		(232,591)

Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Distribution Service Summary by Customer Class				
2	Residential Choice Rider CC			3,767
3	Small Commercial Distribution Choice Rider CC			3,105
4	Small General Distribution Service Rider CC			<u>3,114</u>
5	Total Choice and Distribution Rider CC			9,986
6	Residential Choice Rider EE			<u>114,727</u>
7	Total Choice and Distribution Rider EE			114,727
8	Residential Choice Pipeline Refund/Penalty Credits			(1,607,430)
9	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			(1,369,939)
10	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			<u>(251,014)</u>
11	Total Choice and Distribution Pipeline Refund/Penalty Credits			<u>(3,228,383)</u>
12	Residential Sales	33,044,570	0.867909	34,654,180
13	Residential Choice	<u>5,029,223</u>	<u>0.132091</u>	<u>5,274,177</u>
14	Total	38,073,793	1.000000	39,928,357
	Plus:			
15	Unbilled			<u>(1,037,000)</u>
16	Total USP (per Exhibit 4, Schedule 2, Page 30, Line 1)			38,891,357

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 10
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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,085,181		26.00	106,214,716	
3	Commodity Charge:					
4	All Gas Consumed		26,762,147.5	10.2781	275,064,028	
5	Rider USP - Universal Service Plan		26,762,147.5	1.3723	36,725,695	
6	Rider CC - Customer Choice		26,762,147.5	0.0010	26,762	
7	Rider EE - Energy Efficiency Rider		26,762,147.5	0.0398	1,065,133	
8	Gas Procurement Charge		26,762,147.5	0.0113	<u>302,412</u>	
9	Subtotal				419,398,746	
10	STAS				<u>0</u>	
11	Base Rate Revenue				419,398,746	
12	Gas Cost		26,762,147.5	4.1059	109,882,701	
13	Merchant Function Charge		<u>26,762,147.5</u>	0.0370	<u>990,199</u>	
14	Total Rate Schedule RSS	4,085,181	26,762,147.5		530,271,646	19.8142
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	291,555		26.00	7,580,430	
17	Commodity Charge:					
18	All Gas Consumed		2,609,446.4	10.2781	26,820,151	
19	Redistribution of CAP Shortfall resulting from proposed rates				<u>(5,907,752)</u>	
20	Gas Procurement Charge		2,609,446.4	0.0113	<u>29,487</u>	
21	Subtotal				28,522,316	
22	STAS				<u>0</u>	
23	Base Rate Revenue				28,522,316	
24	Gas Cost		2,609,446.4	4.1059	10,714,126	
25	Merchant Function Charge		<u>2,609,446.4</u>	0.0370	<u>96,550</u>	
26	Total Rate Schedule CAP	291,555	2,609,446.4		39,332,992	
27	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	279,544		36.55	10,217,333	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		3,908,186.4	8.5194	33,295,403	
32	Rider CC - Customer Choice		3,908,186.4	0.0010	3,908	
33	Gas Procurement Charge		3,908,186.4	0.0113	<u>44,163</u>	
34	Subtotal				43,560,807	
35	STAS				<u>0</u>	
36	Base Rate Revenue				43,560,807	
37	Gas Cost		3,908,186.4	4.1059	16,046,623	
38	Merchant Function Charge		<u>3,908,186.4</u>	0.0102	<u>39,864</u>	
39	Total Rate Schedule SGSS	279,544	3,908,186.4		59,647,294	15.2621
40	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
41	Customer Charge:					
42	>6,440 to ≤ 64,400 Therms Annually	33,174		69.63	2,309,906	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		3,893,412.8	7.2574	28,256,054	
45	Rider CC - Customer Choice		3,893,412.8	0.0010	3,893	
46	Gas Procurement Charge		3,893,412.8	0.0113	43,996	
47	Subtotal				30,613,849	
48	STAS				<u>0</u>	
49	Base Rate Revenue				30,613,849	
50	Gas Cost		3,893,412.8	4.1059	15,985,964	
51	Merchant Function Charge		<u>3,893,412.8</u>	0.0102	<u>39,713</u>	
52	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	33,174	3,893,412.8		46,639,526	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2023

Exhibit No. 3
Schedule No. 10
Page 2 of 6
Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
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		56,594.5	0.3435	19,440	
6	Subtotal				33,228	
7	STAS				0	
8	Base Rate Revenue				33,228	
9	Gas Cost - Commodity		56,594.5	(workpaper)	232,411	
10	Gas Cost - Demand		660.0		7,310	
11	Total Rate Schedule NSS	12	56,594.5		272,949	4.8229
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	481		326.09	156,849	
15	> 110,000 to <= 540,000 Therms Annually	481		1,479.13	711,462	
16	> 540,000 to <= 1,074,000 Therms Annually	24		3,649.50	87,588	
17	> 1,074,000 to <= 3,400,000 Therms Annually	12		5,676.46	68,118	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		10,946.88	0	
19	> 7,500,000. Therms Annually	0		16,217.29	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		302,273.1	5.5769	1,685,747	
22	> 110,000 to <= 540,000 Therms Annually		652,860.1	5.2140	3,404,013	
23	> 540,000 to <= 1,074,000 Therms Annually		15,955.2	2.8633	45,685	
24	> 1,074,000 to <= 3,400,000 Therms Annually		9,133.0	2.5397	23,195	
25	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	2.2791	0	
26	> 7,500,000. Therms Annually		0.0	1.3561	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		955,133.2	0.0113	10,793	
28	Gas Procurement - > 540,000 Therms Annually		25,088.2	0.0113	283	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				6,193,733	
32	Gas Cost - ≤ 540,000 Therms Annually		955,133.2	4.1059	3,921,681	
33	Gas Cost - > 540,000 Therms Annually		25,088.2	4.1059	103,010	
34	Total Rate Schedule LGSS	998	980,221.4		10,218,424	10.4246
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				409,771,573	
37	STAS				0	
38	Rider USP				36,725,695	
39	Merchant Function Charge				1,086,749	
40	Gas Procurement Charge				331,899	
41	Rider CC				26,762	
42	Rider EE				1,065,133	
43	Gas Cost				<u>120,596,827</u>	
44	Total Residential Sales	4,376,736	29,371,593.9		569,604,638	
45	Base Rate Revenue				74,078,696	
46	STAS				0	
47	Merchant Function Charge				79,577	
48	Gas Procurement Charge				88,159	
49	Rider CC				7,801	
50	Gas Cost				<u>32,032,587</u>	
51	Total Small General Sales	312,718	7,801,599		106,286,820	
52	Base Rate Revenue				33,228	
53	STAS				0	
54	Gas Cost				<u>239,721</u>	
55	Total Negotiated Sales	12	56,594.5		272,949	
56	Base Rate Revenue				6,182,657	
57	STAS				0	
58	Gas Procurement Charge				11,076	
59	Gas Cost				<u>4,024,691</u>	
60	Total Large General Sales	998	980,221.4		10,218,424	
61	Total Tariff Sales	4,690,464	38,210,009.0		686,382,831	

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	Customer Charge	585,741		26.00	15,229,266	
3	Commodity Charge:					
4	All Gas Consumed		4,057,427.5	10.2781	41,702,646	
5	Rider USP - Universal Service Plan		4,057,427.5	1.3723	5,568,008	
6	Rider CC - Customer Choice		4,057,427.5	0.0010	4,057	
7	Rider EE - Energy Efficiency Rider		4,057,427.5	0.0398	<u>161,486</u>	
8	Subtotal				62,665,463	
9	STAS				0	
10	Base Rate Revenue				62,665,463	
11	Gas Cost		<u>4,057,427.5</u>	1.6290	<u>6,609,549</u>	
12	Total Rate Schedule RDS	585,741	4,057,427.5		69,275,012	17.0736
13 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	88,164		36.55	3,222,394	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,405,340.5	8.5194	11,972,658	
18	Rider CC		1,405,340.5	0.0010	<u>1,405</u>	
19	Subtotal				15,196,457	
20	STAS				0	
21	Base Rate Revenue				15,196,457	
22	Gas Cost		<u>1,405,340.5</u>	1.6290	<u>2,289,300</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	88,164	1,405,340.5		17,485,757	12.4424
24 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
25	Customer Charge					
26	> 6,440 to ≤ 64,400 Therms Annually	15,131		69.63	1,053,572	
27	Commodity Charge:					
28	> 6,440 to ≤ 64,400 Therms Annually		1,904,107.4	7.2574	13,818,869	
29	Rider CC		1,904,107.4	0.0010	<u>1,904</u>	
30	Subtotal				14,874,345	
31	STAS				0	
32	Base Rate Revenue				14,874,345	
33	Gas Cost		1,904,107.4	1.6290	<u>3,101,791</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,131	1,904,107.4		17,976,136	9.4407
35 <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	9,900		36.55	361,845	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		44,894.0	8.4262	378,286	
41	All Other - Aggregation					
42	Less Than 6,440 Therms Annually		<u>181,667.9</u>	8.4262	1,530,770	
43	Rider CC		226,561.9	0.0010	<u>227</u>	
44	Subtotal				2,271,128	
45	STAS				0	
46	Subtotal				2,271,128	
47	Priority 1 Gas Cost		<u>44,894.0</u>	1.9243	<u>86,390</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	9,900	226,561.9		2,357,518	10.4056

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	16,344		69.63	1,138,033	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		585,808.9	7.1644	4,196,969	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,602,547.2</u>	7.1644	18,645,689	
9	Rider CC		3,188,356.1	0.0010	<u>3,188</u>	
10	Subtotal				23,983,879	
11	STAS				<u>0</u>	
12	Subtotal				23,983,879	
13	Priority 1 Gas Cost		585,808.9	1.9243	<u>1,127,272</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,344	3,188,356.1		25,111,151	7.8759
15	Rate Schedule SDS - Small Distribution Service					
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	2,115		326.09	689,680	
18	> 110,000 to ≤ 540,000 Therms Annually	2,562		1,479.13	3,789,531	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,424,572.0	5.5769	7,944,696	
21	> 110,000 to ≤ 540,000 Therms Annually		4,631,963.4	5.2140	24,151,057	
22	Subtotal		6,056,535.4		36,574,964	
23	STAS				<u>0</u>	
24	Total Rate Schedule SDS	4,677	6,056,535.4		36,574,964	6.0389
25	Rate Schedule LDS - Large Distribution Service					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	493		3,649.50	1,799,204	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		5,676.46	2,043,526	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		10,946.88	394,088	
30	> 7,500,000 Therms Annually	<u>12</u>		16,217.29	<u>194,607</u>	
31	Total	901			4,431,425	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,074,181.0	2.8633	8,802,302	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,291,997.1	2.5397	13,440,085	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,201,843.0	2.2791	2,739,120	
36	> 7,500,000 Therms Annually		<u>1,051,707.0</u>	1.3561	<u>1,426,220</u>	
37	Total Deliveries		10,619,728.1		26,407,727	
38	Subtotal				30,839,152	
39	STAS				<u>0</u>	
40	Total Rate Schedule LDS	901	10,619,728.1		30,839,152	2.9039
41	Rate Schedule MLDS - Main Line Distribution Service - Class I					
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		3,143,774.8	0.0936	294,257	
51	Subtotal				465,601	
52	STAS				<u>0</u>	
53	Total Rate Schedule MLDS - Class I	49	3,143,774.8		465,601	0.1481

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
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	73		4,096.00	299,008	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	73			299,008	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.0000	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		3,320,523.0	0.3874	1,286,304	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3353	<u>0</u>	
11	Total Deliveries		3,320,523.0		1,585,312	
12	Subtotal				1,585,312	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	73	3,320,523.0		1,585,312	0.4774
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		36.55	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		69.63	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		326.09	3,913	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,479.13	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		3,649.50	0	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		5,676.46	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,946.88	0	
24	LDS > 7,500,000 Therms Annually	0		16,217.29	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	12			3,913	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,690,425.8	<i>(workpaper)</i>	<u>1,814,503</u>	
37	Subtotal				3,099,048	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,690,425.8		3,099,048	

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	Transportation Summary by Customer Class					
2	Base Rate Revenue				56,931,912	
3	STAS				0	
4	Rider USP				5,568,008	
5	Rider CC				4,057	
6	Rider EE				161,486	
7	Gas Cost				<u>6,609,549</u>	
8	Total Residential Distribution Service	585,741	4,057,427.5		69,275,012	
9	Base Rate Revenue				56,319,085	
10	STAS				0	
11	Rider CC				6,724	
12	Gas Cost				<u>6,604,753</u>	
13	Total Small General Distribution Service (SCD, SGDS)	129,539	6,724,365.9		62,930,562	
14	Base Rate Revenue				36,574,964	
15	STAS				0	
16	Total Small Distribution Service	4,677	6,056,535.4		36,574,964	
17	Base Rate Revenue				30,839,152	
18	STAS				0	
19	Total Large Distribution Service	901	10,619,728.1		30,839,152	
20	Base Rate Revenue				2,050,913	
21	STAS				0	
22	Total Main Line Distribution Service	122	6,464,297.8		2,050,913	
23	Base Rate Revenue				3,099,048	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Service	144	8,690,425.8		3,099,048	
26	Total Distribution Service	721,124	42,612,780.5		204,769,651	
27	Total Company Throughput	5,411,588	80,822,789.5		891,152,482	
28	Other Operating Revenue					
29	487 - Forfeited Discounts				1,299,010	
30	488 - Miscellaneous Service Revenues				116,263	
31	493 - Rent from Gas Property				0	
32	495 - Prior Yr. Rate Refund - Net.				0	
33	495 - Off System Sales				0	
34	495 - Other Gas Revenues - Other				(13,596)	
35	496 - Provision For Rate Refunds				0	
36	Total Other Operating Revenue				1,401,676	
37	Total Company Revenue				892,554,158	