

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2023

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2023	111,972,012
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2023	<u>5,472,959</u>
Total	<u><u>117,444,971</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2023	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	2,840,820	454,020	218,531	6.63	2.1
	WELLS							
352	CONSTRUCTION	SQUARE *	1,126,771.92	830,128	296,644	142,617	12.66	2.1
352	EQUIPMENT	55-S2.5 *	1,072,969.89	394,387	678,583	327,933	30.56	2.1
	TOTAL ACCOUNT 352		2,199,741.81	1,224,515	975,227	470,550		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	-	2.2
353	LINES	60-R3 *	389,345.13	388,491	854	418	0.11	2.0
354	COMPRESSOR STATION EQUIPMENT	60-R2.5 *	947,637.58	884,490	63,148	30,421	3.21	2.1
355	MEASURING AND REGULATING EQUIPMENT	42-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		7,144,914.34	5,651,656	1,493,259	719,924	10.08	
DISTRIBUTION PLANT								
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	75-R2.5	7,028,693.06	959,300	6,069,393	115,103	1.64	52.7
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,861,489	1,371,682	34,777	1.08	39.4
	TOTAL ACCOUNT 374		10,261,864.48	2,820,789	7,441,075	149,880	1.46	
	STRUCTURES AND IMPROVEMENTS							
375.3	MEASURING AND REGULATING							
375.6	INDUSTRIAL MEASURING AND REGULATING	60-R0.5	6,505,008.42	1,506,950	4,998,058	153,019	2.35	32.7
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	45,607,375.63	5,867,081	39,740,294	1,228,628	2.69	32.3
	OTHER BUILDINGS	38-S1.5	3,832,093.97	1,046,336	2,785,758	109,836	2.87	25.4
	TOTAL ACCOUNT 375.70		49,439,469.60	6,913,417	42,526,052	1,338,464	2.71	31.8
375.8	COMMUNICATION	45-R3	16,515.16	8,960	7,555	349	2.11	21.6
	TOTAL ACCOUNT 375		56,047,076.74	8,505,488	47,541,588	1,492,333	2.66	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2023	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
376	MAINS							
	CAST IRON	65-R1 *	137,360.94	136,246	1,115	1,115	0.81	1.0
	BARE STEEL	65-R1 *	60,842,644.64	40,255,238	20,587,407	1,978,494	3.25	10.4
	OTHER	65-R1	2,624,217,651.51	339,469,812	2,284,747,840	60,774,815	2.32	37.6
	TOTAL ACCOUNT 376		2,685,197,657.09	379,861,296	2,305,336,362	62,754,424	2.34	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	142,627,114.38	29,749,651	112,877,463	4,499,384	3.15	25.1
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	28,369	90,789	10,830	9.09	8.4
380	SERVICES							
	BARE STEEL	45-R0.5 *	761,798.31	516,672	245,126	41,341	5.43	5.9
	OTHER	45-R0.5	809,307,000.01	153,526,401	655,780,599	27,213,920	3.36	24.1
	TOTAL ACCOUNT 380		810,068,798.32	154,043,073	656,025,725	27,255,261	3.36	
381	METERS	44-S1	45,648,334.73	18,120,321	27,528,014	1,130,894	2.48	24.3
381.1	METERS - AMR	20-S2.5	24,668,228.32	19,342,376	5,325,852	643,703	2.61	8.3
382	METER INSTALLATIONS	55-R3	45,961,179.16	15,884,744	30,076,435	874,551	1.90	34.4
383	HOUSE REGULATORS	50-S2	17,839,414.03	5,628,047	12,211,367	355,700	1.99	34.3
384	HOUSE REGULATOR INSTALLATIONS	40-S4	3,484,788.15	2,893,818	590,970	46,640	1.34	12.7
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	7,566,584.47	2,537,333	5,029,251	404,614	5.35	12.4
	OTHER EQUIPMENT							
387	GENERAL	32-R1	136,698.14	83,634	53,064	4,546	3.33	11.7
387.4	COMMUNICATION EQUIPMENT	25-R1.5	15,067,878.39	2,770,222	12,297,656	845,993	5.61	14.5
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,822,003	379,369	175,023	7.95	2.2
	TOTAL ACCOUNT 387		17,405,948.48	4,675,859	12,730,089	1,025,562	5.89	
	TOTAL DISTRIBUTION PLANT		3,866,896,146.37	644,091,164	3,222,804,980	100,643,776	2.60	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	3,510,573.22	1,101,307	2,409,266	167,126	4.76	14.4
391.11	EQUIPMENT	15-SQ	91,303.67	58,754	32,550	5,855	6.41	5.6
391.12	INFORMATION SYSTEMS	5-SQ	571,397.89	568,652	2,746	767	0.13	3.6
	TOTAL ACCOUNT 391		4,173,274.78	1,728,713	2,444,562	173,748	4.16	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2023	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	(1)	(2)	(3)	(4)	(5)	(6)		
392	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,610	7	2	0.01	3.5
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	20,625,777.22	7,252,261	13,373,516	792,845	3.84	16.9
394.12	CNG FACILITIES	12-S1.5	18,450.18	16,693	1,757	0	-	-
	TOTAL ACCOUNT 394		20,644,227.40	7,268,954	13,375,273	792,845	3.84	
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	105,851	159,070	14,111	5.33	11.3
396	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	991,329	(42,631)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	770,403.41	769,271	1,132	97	0.01	11.7
398	MISCELLANEOUS EQUIPMENT	15-SQ	970,237.19	591,302	378,935	58,034	5.98	6.5
	TOTAL GENERAL PLANT		27,847,200.37	11,530,851	16,316,348	1,038,837	3.73	
	SUBTOTAL DEPRECIABLE PLANT		3,901,888,261.08	661,273,671	3,240,614,587	102,402,537	2.62	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		56,783,421.45	29,165,856	27,617,565	8,140,377	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		7,289,690.12	3,680,671	3,609,019	1,198,839	**	
362.1	ENVIRONMENTAL REMEDIATION		0.00	(239,108)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,136,754.55	2,678,297	2,458,458	230,259	**	
	SUBTOTAL AMORTIZABLE PLANT		69,209,866.12	35,285,716	33,685,042	9,569,475		
NONDEPRECIABLE PLANT								
	TOTAL GAS PLANT		3,974,631,307.76	696,794,072	3,274,299,629	111,972,012		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2018	5,232,727	204,219	(5,028,508)
2019	5,398,454	607	(5,397,848)
2020	5,455,990	0	(5,455,990)
2021	5,275,665	0	(5,275,665)
2022	<u>6,237,695</u>	<u>30,919</u>	<u>(6,206,776)</u>
Total	27,600,532	235,744	(27,364,788)
Five Year Amortization of Negative Net Salvage			(5,472,959)

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

35. Submit a schedule showing Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

Response:

Effective January 1, 2000, the Utility Gross Receipts Tax is not imposed on sales of natural gas. Consequently, there were no amounts computed or included for gross receipts taxes.

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

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
 - b. unemployment.
 - c. capital stock.
 - d. public utility realty.
 - e. P.U.C. assessment.
 - f. other property.
 - g. any other appropriate categories.

Response:

Refer to Exhibit No. 6, Schedule 2, Pages 2 through 4. Please note Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes. PUC assessment and fees are included in Exhibit No. 4, Schedule No. 1, Pages 2, Line 19.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2023

Line No.	Description	Per Books Twelve Months Ended Nov. 30, 2023	Adjustments	Normalized Twelve Months Ended Nov. 30, 2023
		\$	\$	\$
1	FICA	3,012,314	(88,063)	2,924,251
2	FUTA & SUTA	95,342	0	95,342
3	Property Tax	557,567	135,074	692,641
4	Capital Stock	0	0	0
5	License and Franchise	0	0	0
6	Sales and Use	121,180	0	121,180
7	Other	3,019	0	3,019
8	Total Taxes Other Than Income Taxes	<u>3,789,421</u>	<u>47,011</u>	<u>3,836,432</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Twelve Months Ended November 30, 2023

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
<u>HTY Experience Ratio Calculation</u>			
1	Labor charged to O&M per Books	39,717,599	Exh 4, Sch 1, Pg 2, Ln 1+2
2	Total FICA charged per Books	<u>3,012,314</u>	Exh 6, Sch 2, Pg 2
3	FICA Experience Factor	7.5843%	Ln 2 / Ln 1
<u>HTY FICA Adjustment</u>			
4	O&M Payroll Adjustment	13,004	Exh 4, Sch 1, Pg 2, Ln 1
5	O&M Incentive Compensation Adjustment	<u>(1,174,127)</u>	Exh 4, Sch 1, Pg 2, Ln 2
6	Total O&M Payroll & Incentive Adjustment	(1,161,123)	Ln 4 + Ln 5
7	Annualized Payroll Tax FICA Adjustment	<u><u>(88,063)</u></u>	Ln 6 x Ln 3

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Twelve Months Ended November 30, 2023

<u>Line No.</u>	<u>Description</u>		<u>Annualized Nov. 30, 2023</u> \$
1	2023 PURTA Tax on property as of 12/31/2022		203,549
2	Locally Assessed PA Property Tax - Latest Paid		330,188
3	WV Tax Year as of 12/31/2020 Assessed Value on Stored Gas	7,534,900	
4	2022 WV Tax Year Effective Tax Rate	<u>0.02108901</u>	
5	Annualized WV Property Tax on Stored Gas		<u>158,904</u>
6	Total Property Tax Expense - Annualized	Line 1 + Line 2 + Line 5	692,641
7	Property Tax Expense - Per Books		<u>557,567</u>
8	Total Property Tax Adjustment	Line 6 - Line 7	<u><u>135,074</u></u>

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

48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

Response:

Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes.

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

49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts presented on Exhibit No. 6, Schedule No. 2, Page No. 4, Line No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>For the 12 Months Ended</u> <u>11/30/2023</u>
WV Property – Storage	158,904

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

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: See Exhibit No. 2, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the actual test year (HTY) and Exhibit No. 102, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the annualized test year (FPFTY) and proposed test year at proposed rates.

a.	Actual test year	\$67,234,278
b.	Annualized test year-end	\$80,946,832
c.	Proposed test year-end	\$80,946,832

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate.

26. Provide the following income tax data:

- a. Consolidated income tax adjustment, if applicable.
- b. Interest for tax purposes (basis.)

Response: The income tax data for the twelve months historic test year presented on the following schedules:

- a. The Company does not have a consolidated income tax adjustment.
- b. The Interest included in the tax computation is presented on Exhibit No. 7, Page No. 14, Line No. 6.

**NiSource Inc. and Subsidiaries
Columbia Gas of Pennsylvania
Section 1301.1(b) Differential**

Line No.	Description	Ref	(1) 2020	(2) 2021	(3) 2022	(4) Total	(5) Average
1	Columbia Gas of Pennsylvania Taxable Income		52,614,675	79,573,802	91,823,514	224,011,991	74,670,664
2	Consolidated Income Companies Taxable Income		975,727,844	400,700,848	554,696,708	1,931,125,400	643,708,467
3	Taxable Income Percentage to Columbia Gas of Pennsylvania	IF L1 > 0, L1 / L2, 0	5%	20%	17%	12%	12%
4	Consolidated Loss Companies Taxable Loss		596,836,667	144,812,588	99,924,063	841,573,318	280,524,439
5	Columbia Gas of Pennsylvania Allocation of Loss for 2018 to 2020	L3 * L4					32,541,045
6	Tax Rate						21%
7	Section 1301.1(b) Differential	L5 * L6					6,833,619
8	50% for reliability or infrastructure related capital investment	L7 * 50%					3,416,810
9	50% for general corporate purposes	L7 * 50%					3,416,810

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

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
		(1)	(2)	(3)	(4)
	Regulated				
	<u>Positive Regulated Companies</u>				
1	Kokomo Gas and Fuel Company	-	-	-	-
2	Northern Indiana Public Service Company	86,682,322	(27,042,518)	(18,374,119)	41,265,685
3	NI Source Corporate Services Company	3,157,437	2,956,022	21,087,381	27,200,840
4	Central Kentucky Transmission Company	46,860	33,631	58,729	139,220
5	Subtotal: Positive Regulated Companies	89,886,619	(24,052,865)	2,771,991	68,605,745
6					
7	<u>Loss Regulated Companies</u>				
8	Columbia Gas of Ohio, Inc.	(26,148,630)	9,965,210	(66,018,630)	(82,202,050)
9	Northern Indiana Fuel and Light Company, Inc.	-	-	-	-
10	Columbia Gas of Kentucky, Inc.	144,816	(111,117)	(12,033,547)	(11,999,848)
11	Columbia Gas of Maryland, Inc.	(4,980,590)	(2,630,044)	(4,701,007)	(12,311,641)
12	Columbia Gas of Virginia, Inc.	(26,663,345)	1,262,838	(13,877,899)	(39,278,406)
13	Bay State Gas Company	(15,278,640)	(3,107,284)	(42,158,281)	(60,544,205)
14	Columbia Gas of Pennsylvania, Inc.	1,851,749	12,882,108	(24,798,164)	(10,064,307)
15					
16	Subtotal: Loss Regulated Companies	(71,074,640)	18,261,711	(163,587,528)	(216,400,457)
17					
18	Total Regulated Companies	18,811,979	(5,791,154)	(160,815,537)	(147,794,712)

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

	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
Company				
Non Regulated				
Non Regulated Profitable Taxable Income Companies				
NiSource Insurance Corporation	3,123,616	8,073,063	9,537,830	20,734,509
Northern Indiana Trading Company	-	-	-	-
NIPSCO Accounts Receivables Corporation	3,437,640	3,033,138	2,106,266	8,577,044
Columbia Gas of Ohio Receivables Corp.	1,592,736	381,098	1,193,763	3,167,597
Columbia Gas of Pennsylvania Receivables Corp	860,111	758,446	715,432	2,333,989
Subtotal: Positive Unregulated Companies	9,014,103	12,245,745	13,553,291	34,813,139
Unregulated Loss Companies of Three Year Period				
Eliminations (Inter-Company profit on Columbia Transmission)	(2,730,203)	8,160,489	-	5,430,286
EnergyUSA Inc. (MA)	-	-	-	-
Indianapolis Water Company	-	-	-	-
EnergyUSA Inc. (IN)	(585,654)	(265,008)	(428,542)	(1,279,204)
Lake Erie Land Company	(17,616,892)	720,077	(386,767)	(17,283,582)
NiSource Energy Technologies, Inc.	(730,343)	(596,913)	225,256	(1,102,000)
NiSource Capital Markets, Inc.	(3,455,004)	(3,680,847)	(4,578,810)	(11,714,661)
IWC Resources Corp.	(89,748)	(92,022)	(90,552)	(272,322)
NiSource Finance Corp.	(7,058,074)	9,604,457	(10,250,156)	(7,703,773)
NiSource Development Company, Inc.	(2,376,070)	(2,268,585)	(2,387,190)	(7,031,845)
Primary Energy, Inc.	(1,727,397)	(1,368,627)	(2,348,188)	(5,444,212)
EnergyUSA-TPC Corp.	(547,250)	(476,070)	60,842	(962,478)
NiSource Inc.	(52,697,869)	(355,245,137)	(143,375,407)	(551,318,413)
NiSource Corporate Group	-	-	-	-
NGD Holding Company	-	-	-	-
Subtotal: Loss Unregulated Companies	(89,614,504)	(345,508,186)	(163,559,514)	(598,682,204)

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

Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
NI Source Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	(177,344,944)	-	(23,440,522)	(200,785,466)
Subtotal: Interest on Columbia Stock Purchase	(177,344,944)	-	(23,440,522)	(200,785,466)
<u>Other Companies Sold or In Process of Being Sold/or Inactive</u>				
NDC Douglas Properties, Inc.	(407,489)	3,385,008	(85,085)	2,892,434 2/
Columbia Energy Services Corporation	-	-	-	- 3/
Service Protection Group LLC	-	-	-	- 4/
NI Source Retail Services, Inc.	1,780,747	133,982	306,579	2,221,308 3/
Crossroads Pipeline Company	748,087	-	-	748,087 4/
Columbia Gulf Transmission Company	43,234,658	-	-	43,234,658 4/
Columbia Hardy Corp.	2,226,517	-	-	2,226,517 4/
Columbia Energy Group	(6,692,837)	(148,957,604)	-	(155,650,441) 4/
CNS Microwave, Inc.	946,658	-	-	946,658 4/
Columbia Remainder Corporation	(275,876)	-	-	(275,876) 4/
Subtotal: Unregulated Companies Sold or In Process of Being Sold/or Inactive	41,560,465	(145,438,614)	221,494	(103,656,655)
Total Consolidated Taxable Income	(197,572,901)	(484,492,209)	(334,040,788)	(1,016,105,898)

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

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

3/ Company sold in 2013

4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

Consolidated Income Companies Taxable Income	149,833,954	61,349,567	35,292,078
Consolidated Loss Companies Taxable Loss	(347,406,855)	(545,841,776)	(369,332,866)
	(197,572,901)	(484,492,209)	(334,040,788)

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

Line No	Company	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
		(1)	(1)	(2)	(4)
	Regulated				
	Positive Regulated Companies				
1	Northern Indiana Public Service Company	-	-	37,309,285	37,309,285
2	NISource Corporate Services Company	2,917,572	23,736,899	15,708,568	42,363,039
3	Columbia Gas of Kentucky, Inc.	-	25,016,097	5,835,716	30,851,813
4	Columbia Gas of Virginia, Inc.	-	65,358,338	14,544,718	79,903,056
5	Central Kentucky Transmission Company	62,736	81,953	80,746	225,435
6	Columbia Gas of Ohio, Inc.	-	107,552,351	92,205,430	199,757,781
7	Columbia Gas of Maryland, Inc.	-	8,359,652	6,682,702	15,042,354
8	Columbia Gas of Pennsylvania, Inc.	-	92,747,604	50,382,751	143,130,355
9	Subtotal: Positive Regulated Companies	2,980,308	322,852,894	222,749,916	548,583,118
	Loss Regulated Companies				
12	Columbia Gas of Kentucky, Inc.	(6,459,750)	-	-	(6,459,750)
13	Northern Indiana Public Service Company	(243,734,998)	(363,671,957)	-	(607,406,955)
14	Columbia Gas of Virginia, Inc.	(27,739,123)	-	-	(27,739,123)
12	Columbia Gas of Ohio, Inc.	(145,349,100)	-	-	(145,349,100)
13	Columbia Gas of Maryland, Inc.	(8,295,270)	-	-	(8,295,270)
14	Columbia Gas of Pennsylvania, Inc.	(83,590,252)	-	-	(83,590,252)
15	Subtotal: Loss Regulated Companies	(515,168,493)	(363,671,957)	-	(878,840,450)
18	Total Regulated Companies	(512,188,185)	(40,819,063)	222,749,916	(330,257,332)

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

	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
<u>Company</u>				
<u>Non Regulated</u>				
<u>Non Regulated Profitable Taxable Income Companies</u>				
NiSource Insurance Corporation	12,644,457	7,640,365	13,294,677	33,579,499
NIPSCO Accounts Receivables Corporation	865,531	-	-	865,531
NiSource Energy Technologies, Inc.	-	2,385,438	-	2,385,438
Columbia Gas of Pennsylvania Receivables Corp	522,787	526,397	398,873	1,448,057
Columbia Gas of Ohio Receivables Corp.	441,539	-	-	441,539
NiSource Development Company, Inc.	-	-	5,027,205	5,027,205
Subtotal: Positive Unregulated Companies	14,474,314	10,552,200	18,720,755	43,747,269
<u>Unregulated Loss Companies of Three Year Period</u>				
Eliminations (Inter-Company profit on Columbia Transmission)	-	-	-	-
EnergyUSA Inc. (MA)	-	-	-	-
NiSource Energy Technologies, Inc.	(837,781)	-	(37,953)	(875,734)
EnergyUSA Inc. (IN)	(310,721)	-	-	(310,721)
Lake Erie Land Company	(14,287,137)	(257,611)	(2,995,266)	(17,540,014)
NiSource Capital Markets, Inc.	(3,140,940)	-	-	(3,140,940)
NiSource Strategic Sourcing Inc.	-	-	-	-
NiSource Finance Corp.	(20,041,432)	-	-	(20,041,432)
NiSource Development Company, Inc.	(3,662,575)	(5,225,967)	-	(8,888,542)
Primary Energy, Inc.	-	-	-	-
EnergyUSA-TPC Corp.	(385,918)	-	-	(385,918)
NiSource Inc.	(282,736,668)	(138,670,447)	(95,197,459)	(516,604,574)
NIPSCO Accounts Receivables Corporation	-	(312,040)	(1,106,602)	(1,418,642)
Columbia Gas of Ohio Receivables Corp.	-	(346,523)	(586,783)	(933,306)
NiSource Corporate Group	-	-	-	-
NGD Holding Company	-	-	-	-
Subtotal: Loss Unregulated Companies	(325,403,172)	(144,812,588)	(99,924,063)	(570,139,823)

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

Company	2017 Taxable Income 1/	2018 Taxable Income 1/	2019 Taxable Income 1/	2017-2019 Taxable Income
NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	-	-	-	-
Subtotal: Interest on Columbia Stock Purchase	-	-	-	-
Other Companies Sold or In Process of Being Sold/or Inactive				
NDC Douglas Properties, Inc.	856	-	-	856
Columbia Energy Services Corporation	-	-	-	-
Service Protection Group LLC	-	-	-	-
NISource Retail Services, Inc.	213,655	-	-	213,655
Crossroads Pipeline Company	-	-	-	-
Columbia Gulf Transmission Company	-	-	-	-
Columbia Hardy Corp.	-	-	-	-
Columbia Energy Group	-	-	-	-
CNS Microwave, Inc.	-	-	-	-
Columbia Remainder Corporation	-	-	-	-
Bay State Gas Company	(57,116,311)	(848,882,706)	216,756,920	(689,242,097)
Subtotal: Unregulated Companies Sold or In Process of Being Sold/or	(56,901,800)	(848,882,706)	216,756,920	(689,027,586)
Total Consolidated Taxable Income	(880,018,843)	(1,023,962,157)	358,303,528	(1,545,677,472)

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

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

3/ Company sold in 2013

4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

90	Consolidated Income Companies Taxable Income	17,669,133	333,405,094	458,227,591	
91	Consolidated Loss Companies Taxable Loss	(897,687,976)	(1,357,367,251)	(99,924,063)	
92					
93		(880,018,843)	(1,023,962,157)	358,303,528	
94		-	-	-	
95	Adjustment for Excluded Regulated Utility Losses	300,851,309	1,212,554,663	-	
96					
97	Adjusted Consolidated Loss Companies Taxable Loss	(596,836,667)	(144,812,588)	(99,924,063)	

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

Line No	Company	2020 Taxable Income 1/	2021 Taxable Income 1/	2022 Taxable Income 1/	2020-2022 Taxable Income
	Regulated				
	<u>Positive Regulated Companies</u>				
1	Kokomo Gas and Fuel Company	-	-	-	-
2	NISource Corporate Services Company	11,850,181	4,630,470	3,430,929	19,911,580
3	Columbia Gas of Kentucky, Inc.	3,470,543	7,253,558	-	10,724,101
4	Columbia Gas of Virginia, Inc.	18,234,496	41,287,736	74,790,947	134,313,179
5	Columbia Gas of Ohio, Inc.	42,776,846	57,107,334	17,594,333	117,478,513
6	Columbia Gas of Maryland, Inc.	5,484,694	4,638,432	-	10,123,126
7	Columbia Gas of Pennsylvania, Inc.	52,614,675	79,673,802	91,823,514	224,011,991
8	Northern Indiana Public Service Company	221,797,962	191,730,568	258,406,130	671,934,660
9	Subtotal: Positive Regulated Companies	356,229,397	386,221,900	446,045,853	1,188,497,150
10					
11	<u>Loss Regulated Companies</u>				
12	Columbia Gas of Kentucky, Inc.	-	-	(9,924,279)	(9,924,279)
13	Columbia Gas of Maryland, Inc.	-	-	(975,533)	(975,533)
14					
15					
16	Subtotal: Loss Regulated Companies	-	-	(10,899,812)	(10,899,812)
17					
18	Total Regulated Companies	356,229,397	386,221,900	435,146,041	1,177,597,338

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

Line No	Company	2020 Taxable Income 1/	2021 Taxable Income 1/	2022 Taxable Income 1/	2020-2022 Taxable Income
	Non Regulated				
	<u>Non Regulated Profitable Taxable Income Companies</u>				
29	NISource Insurance Corporation	10,452,710	9,376,857	9,512,739	29,342,306
30	Northern Indiana Trading Company	-	-	-	-
31	NISource Energy Technologies, Inc.	148,559	-	-	148,559
32	Columbia Gas of Pennsylvania Receivables Corp	592,395	444,080	802,105	1,838,580
33	Central Kentucky Transmission Company	333,283	-	434	-
34	NISource Strategic Sourcing	12,054	123,222	-	-
35	NISource Development Company, Inc.	3,613,101	1,508,127	1,184,371	-
36	NIPSCO Accounts Receivables Corporation	1,565,978	3,026,662	1,229,887	5,822,527
37	Columbia Gas of Ohio Receivables Corp.	716,592	-	-	-
38					
39	Subtotal: Positive Unregulated Companies	17,434,672	14,478,948	12,729,536	37,151,972
40					
41	<u>Unregulated Loss Companies of Three Year Period</u>				
42	Eliminations (Inter-Company profit on Columbia Transmission)	-	-	-	-
43	EnergyUSA Inc. (MA)	-	-	-	-
44	EnergyUSA Inc. (IN)	-	-	-	-
45	Lake Erie Land Company	(3,064,088)	(924,292)	(875,744)	(4,864,124)
46	NISource Energy Technologies, Inc.	-	(2,902)	(23,364)	(26,266)
47	EnergyUSA-TPC Corp.	-	-	-	-
48	NISource Inc.	(355,518,975)	(109,726,018)	(47,528,014)	(512,773,007)
49	Columbia Gas of Ohio Receivables Corp.	-	(475,986)	(709,585)	(1,185,571)
50	NISource Corporate Group	-	-	-	-
51	NGD Holding Company	-	-	-	-
52	Central Kentucky Transmission Company	-	(5,441)	-	-
53					
54	Subtotal: Loss Unregulated Companies	(358,583,063)	(111,134,639)	(48,136,707)	(518,848,968)

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

Line No	Company	2020 Taxable Income 1/	2021 Taxable Income 1/	2022 Taxable Income 1/	2020-2022 Taxable Income
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	-	-	-	-
66	Subtotal: Interest on Columbia Stock Purchase	-	-	-	-
67					
68	<u>Other Companies Sold or In Process of Being Sold/or Inactive</u>				
69	NDC Douglas Properties, Inc.	-	-	-	- 2/
70	Columbia Energy Services Corporation	-	-	-	- 3/
71	Service Protection Group LLC	-	-	-	- 4/
72	NISource Retail Services, Inc.	-	-	-	- 3/
73	Crossroads Pipeline Company	-	-	-	- 4/
74	Columbia Gulf Transmission Company	-	-	-	- 4/
75	Columbia Hardy Corp.	-	-	-	- 4/
76	Columbia Energy Group	-	-	-	- 4/
77	CNS Microwave, Inc.	-	-	-	- 4/
78	Columbia Remainder Corporation	-	-	-	- 4/
79	Bay State Gas Company	602,063,775	(24,775,061)	95,921,319	673,210,033
80	Subtotal: Unregulated Companies Sold or In Process of Being Sold/or Inac	602,063,775	(24,775,061)	95,921,319	673,210,033
81					
82	Total Consolidated Taxable Income	617,144,781	264,791,148	494,660,189	1,369,110,375
83					
84	1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss				
85	2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits				
86	3/ Company sold in 2013				
87	4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.				
88					
89	Consolidated Income Companies Taxable Income	975,727,844	400,700,848	554,696,708	
90	Consolidated Loss Companies Taxable Loss	(358,583,063)	(135,909,700)	(60,036,519)	
91					
92		617,144,781	264,791,148	494,660,189	
93					
94	Adjustment for Excluded Regulated Utility Losses	-	-	-	
95					
96	Adjusted Consolidated Loss Companies Taxable Loss	(358,583,063)	(135,909,700)	(60,036,519)	

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

51. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: See Exhibit No. 7, Page No. 6.

52. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity and ADR rates on property. (Separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: See Exhibit No. 7, Page 7, showing the computation of deferred income taxes. See also Attachments 1 and 2, reports showing by vintage the estimated tax depreciation used for the 2022 and 2023 accrual for the twelve months ended November 30, 2023. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus for years prior to 2018) of \$123,634,556 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

Tax Year Ending	Year Settled	Tax	Interest	Total
12/31/2018	N/A	-	-	-
12/31/2019	N/A	-	-	-
12/31/2020	N/A	-	-	-
12/31/2021	N/A	-	-	-
12/31/2022	N/A	-	-	-
		-	-	-

COLUMBIA GAS OF PENNSYLVANIA, INC.
Tax & Book Depreciation Expense

Description	2022			Fiscal Year Ending 11/2023			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	38,701,276	-	-	1,223,023	1,223,023		N/A
ADR	377,217	0.000886253	334	831,113	830,778	0.21	174,463
ACRS	64,737,322	0.000053273	3,449	3,501,851	3,498,402	0.21	734,664
MACRS	1,714,998,450	0.059823403	102,597,044	92,829,550	(9,767,493)	0.21	(2,051,174)
Total	1,818,814,265		102,600,827	98,385,537	(4,215,289)	0.21	(1,142,047)
1 Mo Allocation			0.0833	0.0833	0.0833		0.0833
Depreciation			8,550,069	8,198,795	(351,274)	0.21	(73,768)
	2023			Fiscal Year Ending 11/2023			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	38,598,418	-	-	1,266,985	1,266,985		N/A
ADR	377,217	0.000886253	334	767,640	767,306	0.21	161,134
ACRS	63,030,304	0.000054716	3,449	3,170,498	3,167,050	0.21	665,080
MACRS	2,040,876,307	0.058546693	119,486,558	98,966,734	(20,519,824)	0.21	(4,309,163)
Total	2,142,882,246		119,490,341	104,171,858	(15,318,483)	0.21	(3,482,949)
11 Mo Allocation			0.9167	0.9167	0.9167		0.9167
Depreciation			109,532,812	95,490,870	(14,041,943)	0.21	(2,948,808)
Pro Forma Adjustments			5,551,674	-	(5,551,674)	0.21	(1,165,852)
Total Test Year Tax Depreciation			123,634,556	103,689,664	(19,944,891)	0.21	(4,188,428)

PowerTax
Depreciation Summary Report 7
NiSource

OP CO's - YE 2022
Tax Year: 2022
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$12,935,488.03	(\$24,860.20)	\$12,935,488.03	\$12,935,488.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,910,627.83	\$12,910,627.83
V1954	\$2,039,589.08	(\$3,925.53)	\$2,039,589.08	\$2,039,589.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,035,663.55	\$2,035,663.55
V1955	\$4,703,985.38	(\$4,829.93)	\$4,703,985.38	\$4,703,985.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,699,155.45	\$4,699,155.45
V1956	\$2,914,860.36	(\$5,031.93)	\$2,914,860.36	\$2,914,860.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909,828.43	\$2,909,828.43
V1957	\$3,753,489.01	(\$12,890.54)	\$3,753,489.01	\$3,753,489.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,740,598.47	\$3,740,598.47
V1958	\$4,362,271.00	(\$30,405.92)	\$4,362,271.00	\$4,362,271.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,865.08	\$4,331,865.08
V1959	\$3,959,680.98	(\$8,054.58)	\$3,959,680.98	\$3,959,680.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,951,626.40	\$3,951,626.40
V1960	\$4,031,911.72	(\$12,859.37)	\$4,031,911.72	\$4,031,911.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,019,052.35	\$4,019,052.35
V1961	\$4,483,483.69	(\$26,464.91)	\$0.00	\$4,483,483.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,457,018.78	\$4,457,018.78
V1962	\$4,136,043.08	(\$38,334.81)	\$0.00	\$4,136,043.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,097,708.27	\$4,097,708.27
V1963	\$4,938,960.12	(\$18,446.15)	\$0.00	\$4,938,960.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,920,513.97	\$4,920,513.97
V1964	\$5,183,633.29	(\$16,304.18)	\$0.00	\$5,183,633.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,167,329.11	\$5,167,329.11
V1965	\$4,331,443.14	(\$17,637.36)	\$0.00	\$4,331,443.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,313,805.78	\$4,313,805.78
V1966	\$5,820,401.28	(\$15,044.85)	\$0.00	\$5,820,401.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,805,356.43	\$5,805,356.43
V1967	\$5,888,553.92	(\$34,097.94)	\$0.00	\$5,888,553.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,854,455.98	\$5,854,455.98
V1968	\$5,415,855.35	(\$42,885.55)	\$0.00	\$5,415,855.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,372,969.80	\$5,372,969.80
V1969	\$4,082,987.95	(\$55,841.18)	\$0.00	\$4,082,987.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,027,146.77	\$4,027,146.77
V1970	\$3,278,961.70	(\$117,601.97)	\$0.00	\$3,278,961.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,161,359.73	\$3,161,359.73
V1971	\$9,434,564.80	(\$116,310.57)	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	(\$130,486.65)	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	(\$127,727.15)	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	(\$54,473.78)	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	(\$75,055.87)	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,648.70	\$6,248,509.72
V1976	\$5,570,313.67	(\$95,695.68)	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	(\$210,181.87)	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	(\$244,090.45)	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	(\$280,739.74)	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	(\$109,687.85)	(\$49,447.43)	\$12,428,194.24	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,528.55
V1981	\$11,715,860.88	(\$384,205.92)	\$11,331,654.96	\$11,692,633.60	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$11,331,654.96	\$11,309,195.32

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1982	\$10,550,306.14	(\$276,783.43)	\$10,273,522.71	\$10,528,682.28	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,273,522.71	\$10,252,559.03
V1983	\$9,548,141.21	(\$268,106.61)	\$9,280,034.60	\$9,535,017.42	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,280,034.60	\$9,267,288.08
V1984	\$11,119,776.08	(\$277,076.34)	\$10,842,699.74	\$11,104,647.84	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,842,699.74	\$10,827,993.62
V1985	\$11,309,019.65	(\$376,323.97)	\$10,932,695.68	\$11,273,208.28	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,932,695.68	\$10,897,862.12
V1986	\$12,494,291.76	(\$417,577.47)	\$12,076,714.29	\$12,485,053.32	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,076,714.29	\$12,067,719.57
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,613.88	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$225,930.61
V1987 Q1	\$2,521,161.04	(\$57,021.86)	\$8,844.08	\$2,521,161.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,464,139.18	\$2,464,139.18
V1987 Q2	\$3,176,089.51	(\$67,069.28)	\$0.00	\$3,176,089.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,109,020.23	\$3,109,020.23
V1987 Q3	\$3,545,585.17	(\$71,845.47)	\$0.00	\$3,545,585.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,473,739.70	\$3,473,739.70
V1987 Q4	\$4,413,719.57	(\$91,694.84)	\$2,999.39	\$4,413,719.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,322,024.73	\$4,322,024.73
V1988	(\$404,843.01)	\$0.00	(\$404,843.01)	(\$416,426.34)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$416,135.05)
V1988 Q1	\$2,521,955.93	(\$79,908.29)	\$0.00	\$2,521,955.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442,047.64	\$2,442,047.64
V1988 Q2	\$2,610,034.23	(\$135,489.23)	\$0.00	\$2,610,034.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,474,545.00	\$2,474,545.00
V1988 Q3	\$671,030.89	(\$119,857.89)	\$0.00	\$671,030.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551,173.00	\$551,173.00
V1988 Q4	\$568,347.47	(\$84,793.72)	\$0.00	\$568,347.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$483,553.75	\$483,553.75
V1989	(\$309,354.51)	(\$7,470.48)	(\$313,089.75)	(\$349,428.87)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$355,923.67)
V1989 Q1	\$1,545,248.16	(\$71,159.38)	\$0.00	\$1,545,248.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,474,088.78	\$1,474,088.78
V1989 Q2	\$1,330,705.99	(\$73,762.31)	\$0.00	\$1,330,705.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,256,943.68	\$1,256,943.68
V1989 Q3	\$1,426,347.96	(\$165,254.51)	\$13,618.89	\$1,426,347.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,261,093.45	\$1,261,093.45
V1989 Q4	\$946,073.19	(\$101,083.59)	\$0.00	\$946,073.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$844,989.60	\$844,989.60
V1990	\$4,444,630.23	(\$256,813.87)	(\$345,467.06)	\$4,419,893.61	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,187,816.36	\$4,163,705.80
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$333,656.12)	\$604.30	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$333,051.82)
V1991 Q1	\$1,402,972.93	(\$68,474.71)	\$0.00	\$1,402,972.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,334,498.22	\$1,334,498.22
V1991 Q2	\$973,883.25	(\$60,782.63)	\$0.00	\$973,883.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$913,100.62	\$913,100.62
V1991 Q3	\$480,073.88	(\$59,568.82)	\$0.00	\$480,073.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,505.06	\$420,505.06
V1991 Q4	\$1,919,846.37	(\$115,532.12)	\$11,138.00	\$1,919,846.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,804,314.25	\$1,804,314.25
V1992	(\$328,999.17)	\$0.00	(\$328,999.17)	(\$368,592.01)	\$1,861.23	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$366,730.78)
V1992 Q1	\$985,889.86	(\$33,986.98)	\$0.00	\$985,889.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$951,902.88	\$951,902.88
V1992 Q2	\$1,496,916.44	(\$55,481.43)	\$0.00	\$1,496,916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,441,435.01	\$1,441,435.01

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V1992 Q3	\$1,147,553.78	(\$52,162.25)	\$0.00	\$1,147,553.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095,391.53	\$1,095,391.53
V1992 Q4	\$1,243,986.88	(\$59,604.39)	\$0.00	\$1,243,986.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,184,382.49	\$1,184,382.49
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$440,895.05)	\$916.47	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$439,978.58)
V1993 Q1	\$1,036,706.00	(\$63,831.19)	\$0.00	\$1,036,706.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$972,874.81	\$972,874.81
V1993 Q2	\$1,402,170.31	(\$82,732.32)	\$0.00	\$1,402,170.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319,437.99	\$1,319,437.99
V1993 Q3	\$1,475,347.91	(\$199,611.58)	\$0.00	\$1,475,347.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275,736.33	\$1,275,736.33
V1993 Q4	\$1,322,983.72	(\$85,792.08)	\$1,507.00	\$1,322,983.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237,191.64	\$1,237,191.64
V1994	(\$303,206.34)	\$0.00	(\$358,270.07)	(\$423,073.95)	\$4,257.09	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$418,816.86)
V1994 Q1	\$1,998,103.51	(\$91,994.82)	\$0.00	\$1,998,103.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,906,108.69	\$1,906,108.69
V1994 Q2	\$1,345,487.29	(\$83,020.57)	\$0.00	\$1,345,487.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,262,466.72	\$1,262,466.72
V1994 Q3	\$1,414,286.60	(\$61,563.55)	\$0.00	\$1,414,286.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,352,723.05	\$1,352,723.05
V1994 Q4	\$1,851,568.24	(\$93,110.83)	\$0.00	\$1,851,568.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,758,457.41	\$1,758,457.41
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$447,187.27)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$442,569.75)
V1995 Q1	\$77.66	(\$5.34)	\$0.00	\$77.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.32	\$72.32
V1995 Q2	\$1,547,096.84	(\$85,289.37)	\$0.00	\$1,547,096.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461,807.47	\$1,461,807.47
V1995 Q3	\$780,208.40	(\$48,897.89)	\$0.00	\$780,208.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,310.51	\$731,310.51
V1995 Q4	\$3,043,960.49	(\$77,227.71)	\$0.00	\$3,043,960.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,966,732.78	\$2,966,732.78
V1996	\$7,221,175.07	(\$1,363,674.78)	(\$464,162.30)	\$7,161,608.61	\$3,825.18	\$0.00	(\$471.38)	\$0.00	\$0.00	\$5,857,500.29	\$5,802,230.39
V1997	(\$227,386.05)	\$0.00	(\$264,721.38)	(\$523,386.56)	\$7,312.33	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$516,074.23)
V1997 Q1	\$983,904.97	(\$132,425.44)	\$0.00	\$983,904.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$851,479.53	\$851,479.53
V1997 Q2	\$1,279,002.91	(\$152,294.04)	\$0.00	\$1,279,002.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,126,708.87	\$1,126,708.87
V1997 Q3	\$1,936,176.26	(\$188,836.34)	\$0.00	\$1,936,176.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,747,339.92	\$1,747,339.92
V1997 Q4	\$4,063,505.35	(\$1,451,622.07)	\$0.00	\$4,063,505.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,611,883.28	\$2,611,883.28
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$396,351.70)	\$6,943.22	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$389,408.48)
V1998 Q1	\$2,755,233.53	(\$127,163.35)	\$0.00	\$2,755,233.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,628,070.18	\$2,628,070.18
V1998 Q2	\$2,175,790.51	(\$132,050.55)	\$0.00	\$2,175,790.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,043,739.96	\$2,043,739.96
V1998 Q3	\$1,150,842.68	(\$53,220.03)	\$0.00	\$1,150,842.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097,622.65	\$1,097,622.65
V1998 Q4	\$1,248,783.96	(\$55,586.01)	\$0.00	\$1,248,783.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,193,197.95	\$1,193,197.95
V1999	\$7,254,726.97	(\$303,051.19)	(\$466,966.43)	\$7,161,362.07	\$4,578.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,951,675.78	\$6,862,888.88

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2000	(\$658,705.40)	\$0.00	(\$639,051.23)	(\$642,641.39)	(\$915.81)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$643,557.20)
V2000 Q1	\$1,219,806.83	(\$46,454.02)	\$4,808.67	\$1,216,435.22	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,352.81	\$1,170,048.04
V2000 Q2	\$1,159,071.96	(\$50,229.19)	\$3,000.00	\$1,156,968.51	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108,842.77	\$1,106,781.02
V2000 Q3	\$2,535,889.44	(\$95,518.54)	\$61,418.26	\$2,492,825.95	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,440,370.90	\$2,398,161.12
V2000 Q4	\$2,440,597.13	(\$98,179.02)	\$0.00	\$2,440,597.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,342,418.11	\$2,342,418.11
V2001	\$8,163,027.81	(\$321,104.16)	\$120,883.41	\$8,130,993.59	\$1,422.78	\$0.00	\$0.00	\$0.00	\$0.00	\$7,841,923.65	\$7,811,312.21
V2001 30% Bonu:	(\$295,059.86)	(\$61,228.38)	(\$495,669.34)	(\$331,568.76)	\$1,977.69	\$0.00	\$0.00	\$0.00	\$0.00	(\$356,288.24)	(\$390,819.45)
V2002	\$3,346,472.34	(\$37,203.34)	\$2,648,578.16	\$1,868,987.86	\$65,761.66	\$0.00	(\$607.89)	\$0.00	\$0.00	\$3,309,269.00	\$1,898,154.06
V2002 30% Bonu:	\$3,901,986.52	(\$114,628.83)	(\$252,072.56)	\$3,851,755.42	\$85,480.36	\$0.00	(\$1,259.64)	\$0.00	\$0.00	\$3,787,357.69	\$3,823,866.59
COR	\$37.00	\$0.00	\$37.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,237,695.02	\$37.00	\$0.00
V2003	\$534,476.36	(\$3,381.51)	\$126,981.71	\$471,432.14	\$23,938.13	\$0.00	(\$151.51)	\$0.00	\$0.00	\$531,094.85	\$492,140.27
V2003 30% Bonu:	(\$794,174.52)	(\$51,521.77)	(\$46,522.41)	(\$749,376.10)	(\$31,015.09)	\$0.00	(\$2,298.65)	\$0.00	\$0.00	(\$845,696.29)	(\$829,614.32)
V2003 50% Bonu:	\$2,193,857.39	(\$76,216.44)	(\$13,964.05)	\$2,047,037.27	\$96,180.93	\$0.00	(\$3,400.39)	\$0.00	\$0.00	\$2,117,640.95	\$2,070,402.15
V2004	\$682,356.56	(\$71,884.61)	(\$97,470.37)	\$768,047.39	\$30,641.11	\$0.00	(\$37.29)	\$0.00	\$0.00	\$610,471.95	\$726,841.19
V2004 30%	\$939,789.77	(\$41,887.67)	\$102,477.07	\$834,976.67	\$40,990.83	\$0.00	(\$3,737.65)	\$0.00	\$0.00	\$897,902.10	\$837,817.48
V2004 50% Bonu:	\$5,203,318.87	(\$260,548.42)	\$319,599.47	\$4,625,904.42	\$225,374.27	\$0.00	(\$22,361.71)	\$0.00	\$0.00	\$4,942,770.47	\$4,613,092.00
V2005	\$5,434,670.22	(\$569,555.21)	\$1,598,595.58	\$5,194,235.19	\$35,363.16	\$0.00	(\$26,624.88)	\$0.00	\$0.00	\$4,865,115.01	\$4,686,668.02
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$7,677,056.08	(\$580,974.90)	\$7,310,192.73	\$7,619,068.34	(\$22,661.30)	\$0.00	(\$1,120.54)	\$0.00	\$0.00	\$7,096,081.18	\$7,016,552.68
V2007	\$15,074,650.54	(\$1,439,266.92)	\$14,315,044.06	\$15,533,235.88	\$356,913.65	\$0.00	(\$21,243.58)	\$0.00	\$0.00	\$13,635,383.62	\$14,472,126.18
V2008	(\$8,354,548.72)	(\$48,176.16)	(\$8,529,824.97)	(\$7,526,824.49)	(\$774,825.20)	\$0.00	(\$9,159.11)	\$0.00	\$0.00	(\$8,402,724.88)	(\$8,340,666.75)
V2008 50%	\$27,011,203.28	(\$172,422.46)	\$26,901,788.70	\$25,275,008.28	\$1,635,411.20	\$0.00	(\$10,180.68)	\$0.00	\$0.00	\$26,838,780.82	\$26,748,177.72
V2009	\$3,221,129.73	(\$31,897.45)	\$3,015,906.74	\$2,502,315.29	\$106,835.97	\$0.00	(\$14,646.16)	\$53.96	\$0.00	\$3,189,232.28	\$2,591,953.92
V2009 50%	\$12,106,304.68	(\$291,866.74)	\$11,960,371.31	\$10,682,495.29	\$733,178.27	\$0.00	(\$34,468.01)	\$0.00	\$0.00	\$11,814,437.95	\$11,158,274.82
V2010	\$512,449.28	(\$34,455.60)	\$673,094.34	\$920,136.35	\$11,119.56	\$0.00	(\$22,926.90)	\$59.20	\$0.00	\$477,993.68	\$919,786.41
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$7,123,716.82	(\$148,283.93)	\$7,049,574.85	\$5,651,458.41	\$416,277.42	\$0.00	(\$26,267.77)	\$0.00	\$0.00	\$6,975,432.89	\$5,945,719.65
V2011	\$4,352,873.87	\$0.00	\$4,366,665.97	\$2,986,030.14	\$198,240.64	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,184,270.78
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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V2011 50%	\$241,989.52	(\$2,369.29)	\$240,804.88	\$139,424.67	\$10,742.30	\$0.00	(\$951.36)	\$0.00	\$0.00	\$239,620.23	\$148,749.04
V2012	\$64,160.33	(\$1,379.21)	\$47,497.76	(\$1,892.98)	\$532.13	\$0.00	(\$611.21)	\$4.13	\$0.00	\$62,781.12	(\$2,124.72)
V2012 50%	\$43,097,887.81	(\$385,393.49)	\$42,897,593.84	\$22,927,419.40	\$1,913,347.27	\$0.00	(\$157,077.61)	\$0.00	\$0.00	\$42,712,494.32	\$24,612,450.78
V2013	\$1,629,488.88	(\$224.21)	\$1,321,719.31	\$360,708.63	\$42,506.35	\$0.00	(\$109.59)	\$0.45	\$0.00	\$1,629,264.67	\$403,100.80
V2013 50%	\$52,722,979.30	(\$482,144.78)	\$52,478,988.47	\$25,713,894.59	\$2,337,634.02	\$0.00	(\$236,092.55)	\$0.00	\$0.00	\$52,240,834.53	\$27,805,476.40
V2014	\$1,645,042.50	(\$12,380.05)	\$1,461,539.96	\$608,800.02	\$41,573.76	\$0.00	(\$169.41)	\$21.28	\$0.00	\$1,632,662.45	\$638,184.42
V2014 50%	\$69,081,767.27	(\$636,128.97)	\$68,758,856.11	\$32,249,796.95	\$2,935,255.69	\$0.00	(\$278,823.35)	\$0.00	\$0.00	\$68,445,638.31	\$34,827,747.00
V2015	\$954,807.68	(\$2.51)	\$825,248.76	\$161,690.34	\$24,994.33	\$0.00	(\$1.46)	\$0.00	\$0.00	\$954,805.17	\$186,683.61
V2015 50%	\$58,746,026.04	(\$377,874.17)	\$56,730,086.64	\$25,634,572.17	\$2,530,583.81	\$0.00	(\$215,094.08)	\$2,204.12	\$0.00	\$58,368,151.87	\$28,004,580.00
V2016	\$667,978.01	(\$26,419.51)	\$592,785.76	\$97,172.56	\$17,410.11	\$0.00	(\$22,336.54)	\$45.42	\$0.00	\$641,558.50	\$110,545.11
V2016 50%	\$78,029,851.67	(\$410,794.01)	\$77,715,846.34	\$27,424,947.67	\$3,846,103.08	\$0.00	(\$257,661.25)	\$0.00	\$0.00	\$77,619,057.66	\$31,117,917.97
V2017	\$421,613.20	(\$156.66)	\$387,890.22	\$52,646.90	\$11,479.58	\$0.00	(\$106.25)	\$0.00	\$0.00	\$421,456.54	\$64,076.07
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$73,566,156.17	(\$2,399,826.24)	\$72,273,823.35	\$23,970,454.47	\$3,736,675.21	\$0.00	(\$440,483.29)	\$9,088.79	\$0.00	\$71,166,329.94	\$25,756,875.52
V2018	\$183,489,099.21	(\$848,994.44)	\$182,735,151.70	\$45,000,136.29	\$10,266,337.92	\$0.00	(\$611,948.02)	\$1,900.08	\$0.00	\$182,640,104.77	\$55,031,327.85
V2019	\$254,066,210.89	(\$1,308,739.33)	\$252,645,039.86	\$46,507,066.78	\$15,627,325.62	\$0.00	(\$848,959.66)	\$2,650.89	\$0.00	\$252,757,471.56	\$61,677,263.65
V2020	\$251,267,542.23	(\$1,894,160.53)	\$250,211,455.90	\$29,880,173.67	\$18,272,176.74	\$0.00	\$1,619,092.98)	\$4,060.53	\$0.00	\$249,373,381.70	\$47,881,343.40
V2021	\$283,495,770.01	(\$4,069,947.03)	\$281,318,415.30	\$12,808,987.37	\$24,950,365.49	\$0.00	(\$3,611,574.85)	\$8,438.51	\$0.00	\$279,425,822.98	\$37,309,419.21
V2022	\$0.00	\$305,797,121.79	\$305,797,121.79	\$0.00	\$12,758,222.55	\$0.00	\$1,228,457.80)	\$2,391.39	\$0.00	\$305,797,121.79	\$12,758,222.55
Total Tax Classes:	\$1,779,295,168.80	\$277,541,442.74	\$1,818,814,264.67	\$710,643,503.50	\$102,600,826.58	\$0.00	\$9,730,515.00)	\$30,918.75	\$6,237,695.02	2,058,281,061.21	\$794,963,685.15
Company:	\$1,779,295,168.80	\$277,541,442.74	\$1,818,814,264.67	\$710,643,503.50	\$102,600,826.58	\$0.00	\$9,730,515.00)	\$30,918.75	\$6,237,695.02	2,058,281,061.21	\$794,963,685.15
Tax Year:	\$1,779,295,168.80	\$277,541,442.74	\$1,818,814,264.67	\$710,643,503.50	\$102,600,826.58	\$0.00	\$9,730,515.00)	\$30,918.75	\$6,237,695.02	2,058,281,061.21	\$794,963,685.15

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$12,910,627.83	(\$33,255.95)	\$12,910,627.83	\$12,910,627.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,877,371.88	\$12,877,371.88
V1954	\$2,035,663.55	(\$5,790.32)	\$2,035,663.55	\$2,035,663.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,029,873.23	\$2,029,873.23
V1955	\$4,699,155.45	(\$6,215.69)	\$4,699,155.45	\$4,699,155.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,692,939.76	\$4,692,939.76
V1956	\$2,909,828.43	(\$8,947.35)	\$2,909,828.43	\$2,909,828.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,900,881.08	\$2,900,881.08
V1957	\$3,740,598.47	(\$11,987.54)	\$3,740,598.47	\$3,740,598.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,728,610.93	\$3,728,610.93
V1958	\$4,331,865.08	(\$24,797.75)	\$4,331,865.08	\$4,331,865.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,307,067.33	\$4,307,067.33
V1959	\$3,951,626.40	(\$10,132.98)	\$3,951,626.40	\$3,951,626.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,941,493.42	\$3,941,493.42
V1960	\$4,019,052.35	(\$7,644.53)	\$4,019,052.35	\$4,019,052.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,011,407.82	\$4,011,407.82
V1961	\$4,457,018.78	(\$111,155.76)	\$0.00	\$4,457,018.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,345,863.02	\$4,345,863.02
V1962	\$4,097,708.27	(\$83,073.50)	\$0.00	\$4,097,708.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,014,634.77	\$4,014,634.77
V1963	\$4,920,513.97	(\$20,621.16)	\$0.00	\$4,920,513.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,899,892.81	\$4,899,892.81
V1964	\$5,167,329.11	(\$19,657.68)	\$0.00	\$5,167,329.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,147,671.43	\$5,147,671.43
V1965	\$4,313,805.78	(\$27,188.99)	\$0.00	\$4,313,805.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,286,616.79	\$4,286,616.79
V1966	\$5,805,356.43	(\$24,184.26)	\$0.00	\$5,805,356.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,781,172.17	\$5,781,172.17
V1967	\$5,854,455.98	(\$18,676.44)	\$0.00	\$5,854,455.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,835,779.54	\$5,835,779.54
V1968	\$5,372,969.80	(\$22,477.37)	\$0.00	\$5,372,969.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,350,492.43	\$5,350,492.43
V1969	\$4,027,146.77	(\$37,677.48)	\$0.00	\$4,027,146.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,989,469.29	\$3,989,469.29
V1970	\$3,161,359.73	(\$55,679.95)	\$0.00	\$3,161,359.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105,679.78	\$3,105,679.78
V1971	\$9,434,564.80	(\$85,858.96)	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	(\$43,958.03)	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	(\$99,230.94)	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	(\$121,951.74)	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	(\$129,335.55)	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,239.78	\$6,248,100.80
V1976	\$5,570,313.67	(\$114,594.84)	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	(\$95,764.37)	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	(\$318,705.70)	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	(\$380,799.06)	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	(\$297,149.43)	(\$49,447.43)	\$12,428,528.55	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,862.86
V1981	\$11,331,654.96	(\$336,717.92)	\$10,994,937.04	\$11,309,195.32	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,994,937.04	\$10,973,245.04

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1982	\$10,273,522.71	(\$228,707.20)	\$10,044,815.51	\$10,252,559.03	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,044,815.51	\$10,024,512.01
V1983	\$9,280,034.60	(\$287,002.34)	\$8,993,032.26	\$9,267,288.08	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$8,993,032.26	\$8,980,663.01
V1984	\$10,842,699.74	(\$307,347.96)	\$10,535,351.78	\$10,827,993.62	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,535,351.78	\$10,521,067.78
V1985	\$10,932,695.68	(\$271,338.37)	\$10,661,357.31	\$10,897,862.12	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,661,357.31	\$10,627,501.56
V1986	\$12,076,714.29	(\$275,903.99)	\$11,800,810.30	\$12,067,719.57	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800,810.30	\$11,792,059.30
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,930.61	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,247.34
V1987 Q1	\$2,464,139.18	(\$61,242.68)	\$8,844.08	\$2,464,139.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,402,896.50	\$2,402,896.50
V1987 Q2	\$3,109,020.23	(\$71,715.40)	\$0.00	\$3,109,020.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,037,304.83	\$3,037,304.83
V1987 Q3	\$3,473,739.70	(\$79,999.04)	\$0.00	\$3,473,739.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,393,740.66	\$3,393,740.66
V1987 Q4	\$4,322,024.73	(\$101,943.29)	\$2,999.39	\$4,322,024.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,220,081.44	\$4,220,081.44
V1988	(\$404,843.01)	(\$14,893.78)	(\$412,289.90)	(\$416,135.05)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$419,736.79)	(\$430,737.54)
V1988 Q1	\$2,442,047.64	(\$59,272.51)	\$0.00	\$2,442,047.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,382,775.13	\$2,382,775.13
V1988 Q2	\$2,474,545.00	(\$88,322.03)	\$0.00	\$2,474,545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,386,222.97	\$2,386,222.97
V1988 Q3	\$551,173.00	(\$72,106.23)	\$0.00	\$551,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479,066.77	\$479,066.77
V1988 Q4	\$483,553.75	(\$73,959.03)	\$0.00	\$483,553.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,594.72	\$409,594.72
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$355,923.67)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$354,947.99)
V1989 Q1	\$1,474,088.78	(\$59,770.20)	\$0.00	\$1,474,088.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414,318.58	\$1,414,318.58
V1989 Q2	\$1,256,943.68	(\$68,456.68)	\$0.00	\$1,256,943.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,487.00	\$1,188,487.00
V1989 Q3	\$1,261,093.45	(\$105,990.04)	\$13,618.89	\$1,261,093.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,155,103.41	\$1,155,103.41
V1989 Q4	\$844,989.60	(\$82,439.44)	\$0.00	\$844,989.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762,550.16	\$762,550.16
V1990	\$4,187,816.36	(\$447,820.19)	(\$345,467.06)	\$4,163,705.80	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,739,996.17	\$3,716,511.67
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$333,051.82)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$332,459.40)
V1991 Q1	\$1,334,498.22	(\$63,164.75)	\$0.00	\$1,334,498.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271,333.47	\$1,271,333.47
V1991 Q2	\$913,100.62	(\$67,148.40)	\$0.00	\$913,100.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$845,952.22	\$845,952.22
V1991 Q3	\$420,505.06	(\$19,016.32)	\$0.00	\$420,505.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,488.74	\$401,488.74
V1991 Q4	\$1,804,314.25	(\$98,981.74)	\$11,138.00	\$1,804,314.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705,332.51	\$1,705,332.51
V1992	(\$328,999.17)	(\$3,128.03)	(\$330,563.18)	(\$366,730.78)	\$1,936.75	\$0.00	(\$103.00)	\$0.00	\$0.00	(\$332,127.20)	(\$367,819.06)
V1992 Q1	\$951,902.88	(\$32,120.19)	\$0.00	\$951,902.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$919,782.69	\$919,782.69
V1992 Q2	\$1,441,435.01	(\$56,056.93)	\$0.00	\$1,441,435.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,385,378.08	\$1,385,378.08

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Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1992 Q3	\$1,095,391.53	(\$51,914.00)	\$0.00	\$1,095,391.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043,477.53	\$1,043,477.53
V1992 Q4	\$1,184,382.49	(\$59,227.37)	\$0.00	\$1,184,382.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,155.12	\$1,125,155.12
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$439,978.58)	\$916.49	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$439,062.09)
V1993 Q1	\$972,874.81	(\$43,265.41)	\$0.00	\$972,874.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$929,609.40	\$929,609.40
V1993 Q2	\$1,319,437.99	(\$65,698.34)	\$0.00	\$1,319,437.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253,739.65	\$1,253,739.65
V1993 Q3	\$1,275,736.33	(\$70,053.27)	\$0.00	\$1,275,736.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,205,683.06	\$1,205,683.06
V1993 Q4	\$1,237,191.64	(\$71,598.38)	\$1,507.00	\$1,237,191.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,593.26	\$1,165,593.26
V1994	(\$303,206.34)	\$0.00	(\$360,295.74)	(\$418,816.86)	\$4,257.04	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$414,559.82)
V1994 Q1	\$1,906,108.69	(\$98,250.31)	\$0.00	\$1,906,108.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,807,858.38	\$1,807,858.38
V1994 Q2	\$1,262,466.72	(\$88,523.22)	\$0.00	\$1,262,466.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,943.50	\$1,173,943.50
V1994 Q3	\$1,352,723.05	(\$69,555.47)	\$0.00	\$1,352,723.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283,167.58	\$1,283,167.58
V1994 Q4	\$1,758,457.41	(\$103,407.68)	\$0.00	\$1,758,457.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,655,049.73	\$1,655,049.73
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$442,569.75)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$437,952.23)
V1995 Q1	\$72.32	(\$13.71)	\$0.00	\$72.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.61	\$58.61
V1995 Q2	\$1,461,807.47	(\$119,376.49)	\$0.00	\$1,461,807.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,342,430.98	\$1,342,430.98
V1995 Q3	\$731,310.51	(\$80,886.49)	\$0.00	\$731,310.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,424.02	\$650,424.02
V1995 Q4	\$2,966,732.78	(\$195,142.01)	\$0.00	\$2,966,732.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,771,590.77	\$2,771,590.77
V1996	\$5,857,500.29	(\$247,697.23)	(\$467,976.59)	\$5,802,230.39	\$3,807.35	\$0.00	\$0.00	\$0.00	\$0.00	\$5,609,803.06	\$5,558,340.51
V1997	(\$227,386.05)	\$0.00	(\$266,264.90)	(\$516,074.23)	\$7,312.15	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$508,762.08)
V1997 Q1	\$851,479.53	(\$65,732.20)	\$0.00	\$851,479.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$785,747.33	\$785,747.33
V1997 Q2	\$1,126,708.87	(\$88,913.04)	\$0.00	\$1,126,708.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,037,795.83	\$1,037,795.83
V1997 Q3	\$1,747,339.92	(\$118,834.39)	\$0.00	\$1,747,339.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,628,505.53	\$1,628,505.53
V1997 Q4	\$2,611,883.28	(\$206,460.32)	\$0.00	\$2,611,883.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,405,422.96	\$2,405,422.96
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$389,408.48)	\$6,943.73	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$382,464.75)
V1998 Q1	\$2,628,070.18	(\$126,484.55)	\$0.00	\$2,628,070.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,501,585.63	\$2,501,585.63
V1998 Q2	\$2,043,739.96	(\$159,751.56)	\$0.00	\$2,043,739.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883,988.40	\$1,883,988.40
V1998 Q3	\$1,097,622.65	(\$150,932.32)	\$0.00	\$1,097,622.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$946,690.33	\$946,690.33
V1998 Q4	\$1,193,197.95	(\$114,851.02)	\$0.00	\$1,193,197.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,078,346.93	\$1,078,346.93
V1999	\$6,951,675.78	(\$481,429.78)	(\$471,002.56)	\$6,862,888.88	\$4,577.94	\$0.00	\$0.00	\$0.00	\$0.00	\$6,470,246.00	\$6,386,037.04

PowerTax
Depreciation Summary Report 7
NiSource

OP CO's - YE 2023
Tax Year: 2023
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2000	(\$658,705.40)	\$0.00	(\$638,135.42)	(\$643,557.20)	(\$915.86)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$644,473.06)
V2000 Q1	\$1,173,352.81	(\$55,565.31)	\$4,808.67	\$1,170,048.04	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117,787.50	\$1,114,549.57
V2000 Q2	\$1,108,842.77	(\$62,360.26)	\$3,000.00	\$1,106,781.02	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046,482.51	\$1,044,462.46
V2000 Q3	\$2,440,370.90	(\$118,326.05)	\$61,418.26	\$2,398,161.12	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,322,044.85	\$2,280,688.78
V2000 Q4	\$2,342,418.11	(\$120,070.79)	\$0.00	\$2,342,418.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,222,347.32	\$2,222,347.32
V2001	\$7,841,923.65	(\$427,087.42)	\$119,635.54	\$7,811,312.21	\$1,422.95	\$0.00	\$0.00	\$0.00	\$0.00	\$7,414,836.23	\$7,385,647.74
V2001 30% Bonu:	(\$356,288.24)	(\$7,099.34)	(\$497,647.03)	(\$390,819.45)	\$1,977.95	\$0.00	\$0.00	\$0.00	\$0.00	(\$363,387.58)	(\$395,940.84)
V2002	\$3,309,269.00	(\$41,797.93)	\$2,623,576.58	\$1,898,154.06	\$51,264.68	\$0.00	(\$91.22)	\$0.00	\$0.00	\$3,267,471.07	\$1,907,712.03
V2002 30% Bonu:	\$3,787,357.69	(\$95,581.64)	(\$344,422.57)	\$3,823,866.59	(\$1,977.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,691,776.05	\$3,726,307.26
COR	\$38.00	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00	(\$2,522.00)	(\$2,522.00)	\$5,489,308.89	\$38.00	\$0.00
V2003	\$531,094.85	(\$7,690.37)	\$106,202.11	\$492,140.27	\$12,759.25	\$0.00	(\$91.54)	\$0.00	\$0.00	\$523,404.48	\$497,300.69
V2003 30% Bonu:	(\$845,696.29)	(\$39,093.97)	(\$16,518.01)	(\$829,614.32)	(\$16,518.01)	\$0.00	(\$436.04)	\$0.00	\$0.00	(\$884,790.26)	(\$884,790.26)
V2003 50% Bonu:	\$2,117,640.95	(\$75,777.41)	(\$119,405.33)	\$2,070,402.15	\$46,393.60	\$0.00	(\$845.20)	\$0.00	\$0.00	\$2,041,863.54	\$2,041,863.54
V2004	\$610,471.95	(\$1,416.40)	(\$127,584.81)	\$726,841.19	\$30,622.52	\$0.00	(\$19.68)	\$0.00	\$0.00	\$609,055.55	\$756,067.00
V2004 30%	\$897,902.10	(\$68,342.99)	\$57,797.78	\$837,817.48	\$38,532.04	\$0.00	(\$3,049.13)	\$0.00	\$0.00	\$829,559.11	\$811,055.64
V2004 50% Bonu:	\$4,942,770.47	(\$210,600.18)	\$66,551.13	\$4,613,092.00	\$215,092.75	\$0.00	(\$9,389.87)	\$0.00	\$0.00	\$4,732,170.30	\$4,626,974.46
V2005	\$4,865,115.01	(\$859,209.33)	\$921,937.69	\$4,686,668.02	\$23,606.48	\$0.00	(\$27,202.32)	\$0.00	\$0.00	\$4,005,905.68	\$3,878,267.50
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$7,096,081.18	(\$513,627.00)	\$6,754,473.16	\$7,016,552.68	(\$22,684.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,582,454.18	\$6,480,240.98
V2007	\$13,635,383.62	(\$1,413,772.66)	\$12,886,326.80	\$14,472,126.18	(\$194,131.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$12,221,610.96	\$12,864,221.73
V2008	(\$8,402,724.88)	(\$84,318.78)	(\$8,604,221.28)	(\$8,340,666.75)	(\$365,624.57)	\$0.00	(\$1,244.50)	\$0.00	\$0.00	(\$8,487,043.66)	(\$8,789,365.59)
V2008 50%	\$26,838,780.82	(\$275,529.80)	\$26,677,812.56	\$26,748,177.72	\$738,525.10	\$0.00	(\$4,066.78)	\$0.00	\$0.00	\$26,563,251.02	\$27,215,239.80
V2009	\$3,189,232.28	(\$3,476.62)	\$2,983,028.57	\$2,591,953.92	\$100,123.09	\$0.00	(\$205.28)	\$0.00	\$0.00	\$3,185,755.66	\$2,688,805.66
V2009 50%	\$11,814,437.95	(\$81,469.74)	\$11,773,703.08	\$11,158,274.82	\$722,136.20	\$0.00	(\$4,810.39)	\$0.00	\$0.00	\$11,732,968.21	\$11,803,751.66
V2010	\$477,993.68	(\$12,033.65)	\$669,900.33	\$919,786.41	(\$224.12)	\$0.00	(\$5,903.56)	\$0.00	\$0.00	\$465,960.03	\$913,432.21
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$6,975,432.89	(\$151,367.91)	\$6,899,748.94	\$5,945,719.65	\$407,430.21	\$0.00	(\$17,875.78)	\$0.00	\$0.00	\$6,824,064.98	\$6,219,657.73
V2011	\$4,352,873.87	\$0.00	\$4,367,970.15	\$3,184,270.78	\$191,501.42	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,375,772.20
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax
Depreciation Summary Report 7
NiSource

OP CO's - YE 2023
Tax Year: 2023
Tax Book: Federal
Columbia Gas of Pennsylvania
Grouped By: Total Tax Classes

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2011 50%	\$239,620.23	(\$2,803.66)	\$238,218.40	\$148,749.04	\$10,629.30	\$0.00	(\$1,000.69)	\$0.00	\$0.00	\$236,816.57	\$157,575.37
V2012	\$62,781.12	(\$1,143.98)	\$44,553.71	(\$2,124.72)	\$476.29	\$0.00	(\$459.35)	\$0.00	\$0.00	\$61,637.14	(\$2,333.06)
V2012 50%	\$42,712,494.32	(\$295,527.94)	\$42,557,133.15	\$24,612,450.78	\$1,898,473.73	\$0.00	(\$118,664.81)	\$0.00	\$0.00	\$42,416,966.38	\$26,334,061.38
V2013	\$1,629,264.67	(\$180.25)	\$1,285,155.50	\$403,100.80	\$42,510.08	\$0.00	(\$80.42)	\$0.00	\$0.00	\$1,629,084.42	\$445,511.05
V2013 50%	\$52,240,834.53	(\$396,708.76)	\$52,039,561.70	\$27,805,476.40	\$2,318,574.77	\$0.00	(\$176,991.61)	\$0.00	\$0.00	\$51,844,125.77	\$29,904,334.02
V2014	\$1,632,662.45	(\$20,498.35)	\$1,421,680.27	\$638,184.42	\$41,263.10	\$0.00	(\$15,201.25)	\$0.00	\$0.00	\$1,612,164.10	\$674,150.42
V2014 50%	\$68,445,638.31	(\$284,845.96)	\$68,298,368.64	\$34,827,747.00	\$2,916,628.03	\$0.00	(\$139,792.42)	\$0.00	\$0.00	\$68,160,792.35	\$37,599,321.50
V2015	\$954,805.17	(\$8.50)	\$805,188.59	\$186,683.61	\$24,995.78	\$0.00	(\$4.55)	\$0.00	\$0.00	\$954,796.67	\$211,675.44
V2015 50%	\$58,368,151.87	(\$1,073,609.28)	\$55,967,061.27	\$28,004,580.00	\$2,406,199.66	\$0.00	(\$571,482.43)	\$0.00	\$0.00	\$57,294,542.59	\$29,908,652.80
V2016	\$641,558.50	(\$0.25)	\$570,414.05	\$110,545.11	\$17,074.65	\$0.00	(\$0.14)	\$0.00	\$0.00	\$641,558.25	\$127,619.65
V2016 50%	\$77,619,057.66	(\$313,041.65)	\$77,346,182.66	\$31,117,917.97	\$3,512,560.26	\$0.00	(\$180,443.22)	\$0.00	\$0.00	\$77,306,016.01	\$34,497,879.80
V2017	\$421,456.54	(\$90.41)	\$380,355.73	\$64,076.07	\$11,428.00	\$0.00	(\$56.72)	\$0.00	\$0.00	\$421,366.13	\$75,470.37
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$71,166,329.94	(\$829,600.31)	\$70,745,239.40	\$25,756,875.52	\$3,424,517.29	\$0.00	(\$313,794.38)	\$0.00	\$0.00	\$70,336,729.63	\$28,665,586.89
V2018	\$182,640,104.77	(\$3,241,557.62)	\$180,625,135.35	\$55,031,327.85	\$9,437,196.78	\$0.00	(\$878,940.11)	\$0.00	\$0.00	\$179,398,547.15	\$62,105,907.09
V2019	\$252,757,471.56	(\$1,998,870.55)	\$250,865,775.78	\$61,677,263.65	\$13,623,697.88	\$0.00	\$1,421,748.20)	\$0.00	\$0.00	\$250,758,601.01	\$74,723,839.17
V2020	\$249,373,381.70	(\$994,635.63)	\$248,758,324.29	\$47,881,343.40	\$15,981,215.03	\$0.00	(\$734,077.26)	\$0.00	\$0.00	\$248,378,746.07	\$63,602,000.08
V2021	\$279,425,822.98	(\$1,987,219.65)	\$277,748,377.89	\$37,309,419.21	\$23,259,285.68	\$0.00	\$1,702,423.13)	\$0.00	\$0.00	\$277,438,603.33	\$60,283,908.35
V2022	\$305,797,121.79	(\$2,271,031.17)	\$304,243,147.37	\$12,758,222.55	\$24,340,433.77	\$0.00	\$2,103,894.63)	\$0.00	\$0.00	\$303,526,090.62	\$36,931,519.79
V2023	\$0.00	\$344,276,462.97	\$344,276,462.97	\$0.00	\$14,201,952.87	\$0.00	\$1,222,259.88)	\$0.00	\$0.00	\$344,276,462.97	\$14,201,952.87
Total Tax Classes:	2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	2,377,278,398.86	\$897,609,289.32
Company:	2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	2,377,278,398.86	\$897,609,289.32
Tax Year:	2,058,281,062.21	\$317,310,396.94	\$2,142,882,245.71	\$794,963,685.15	\$119,490,340.89	\$0.00	\$9,659,171.49)	(\$2,522.00)	\$5,489,308.89	2,377,278,398.86	\$897,609,289.32

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

53. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.

Response:

See Exhibit No. 7, Page 9.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF DEFERRED TAX BALANCES

Line No.	Sub Account	Description	Book Balances 11/30/23	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/23	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 11/30/23
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		<u>Account 190 - Deferred Income Taxes</u>					
2	19005000	Capitalized Inventory - Fed	1,242,056	-	1,242,056	-	1,242,056
3	19006000	Capitalized Inventory - St	310,637	-	310,637	-	310,637
4	19005000	Customer Advances - Fed	360,415	-	360,415	-	360,415
5	19006000	Customer Advances - St	90,139	-	90,139	-	90,139
6	19005000	Federal Net Operating Loss	38,402,447	-	38,402,447	-	38,402,447
7		Subtotal Rate Base	40,405,694	-	40,405,694	-	40,405,694
8							
9	19005400	SFAS 109 Offset - Fed	43,151,027	(43,151,027)	-	-	-
10	19006400	SFAS 109 Offset - St	10,497,718	(10,497,718)	-	-	-
11	19006000	Pennsylvania Net Operating Loss	829,681	(829,681)	-	-	-
12	19005000 / 19006000	All Other Deferred 190 Income Taxes	4,893,053	(4,893,053)	-	-	-
13		Subtotal Non Rate Base	59,371,479	(59,371,479)	-	-	-
14							
15		Total Account 190	99,777,173	(59,371,479)	40,405,694	-	40,405,694
16							
17		<u>Account 255 - Deferred Investment Tax Credits</u>					
18		Investment Tax Credits (1962-1969)	-	-	-	-	-
19		Job Development Tax Credits (1971-1988)	(541,722)	541,722	-	-	-
20		Total Account 255 (Non Rate Base)	(541,722)	541,722	-	-	-
21							
22		<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
23	28205000	Excess Accelerated Tax Depreciation - Fed	(356,376,120)		(356,376,120)	-	(356,376,120)
24		Subtotal Rate Base	(356,376,120)	-	(356,376,120)	-	(356,376,120)
25							
26							
27	28205000	SFAS 109 Offset - Fed	(35,954,630)	35,954,630	-	-	-
28	28206000	SFAS 109 Offset - St	(11,039,786)	11,039,786	-	-	-
29	28205000	Excess Accelerated Tax Depreciation - State	(59,679,274)	59,679,274	-	-	-
30	28205000 / 28206000	All Other Deferred 282 Income Taxes	(32,189,578)	32,189,578	-	-	-
31		Subtotal Non Rate Base	(138,863,268)	138,863,268	-	-	-
32							
33		Total Account 282	(495,239,389)	138,863,268	(356,376,120)	-	(356,376,120)
34							
35							
36	28305000	Pennsylvania Net Operating Loss: Federal Offset	(174,233)	174,233	-	-	-
37		All Other Deferred 283 Income Taxes	(866,716)	866,716	-	-	-
38		Subtotal Non Rate Base	(1,040,949)	1,040,949	-	-	-
39							
40		Total Account 283	(1,040,949)	1,040,949	-	-	-
41							
42		Total Accumulated Deferred Taxes	(397,044,888)	81,074,461	(315,970,426)	-	(315,970,426)
43							
44							
45		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>					
46	25401000 / 25405000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	24,304,286	-	24,304,286	-	24,304,286
47	25401000 / 25405000	Excess Accelerated Tax Depreciation - Fed	(159,031,548)	-	(159,031,548)	-	(159,031,548)
48			(134,727,262)	-	(134,727,262)	-	(134,727,262)
49							
50							
51		<u>Account 182 - Regulatory Asset Flow-Through (Before Gross-Up)</u>					
52	18237000	Deficient Deferred Taxes Inventory & Customer Advances	1,782,085	-	1,782,085	-	1,782,085
53							
		Total Accumulated Deferred Taxes & Excess Deferred Taxes	(529,990,065)	81,074,461	(448,915,604)	-	(448,915,604)

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

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

Response: See Exhibit No. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2023

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	0		0		0		0	-
2	1973	0		0		0		0	174
3	1974	18,872		0		0		18,872	5,292
4	1978	0		0		0		0	-
5	1979	0		0		0		0	-
6	1980	0		265,057		0		265,057	34,968
7	1981	0		24,772		0		24,772	42,588
8	1982	0		112,266		0		112,266	43,452
9	1983	0		12,173		74,058		86,231	33,348
10	1984	0		97		19,818		19,915	34,020
11	1985	0		0		1,631		1,631	21,169
12	1986	0		12,978		0		12,978	8,148
13	Total	18,872		427,343		95,507		541,722	223,159

1/ The Job Development Credit balances are amortized to income over the weighted average book service life of the property which generated the credit. The average life is computed separately for each vintage year.

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

55. Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purpose.

Response:

See Exhibit No. 7, Pages 13 & 14.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description	Per Books (1)	Pro Forma Reference (2)	Adjustments @ Present Rates (3)	Pro Forma Test Year @ Present Rates (4)	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
		\$		\$	\$		
1	Operating Revenues	860,472,954	(1)	(89,857,334)	770,615,619	51,721,073	822,336,692
2	Net Gas Purchased for Resale	(272,918,491)	(1)	102,810,363	(170,108,128)	0	(170,108,128)
3	Operation and Maintenance Expense	(228,194,954)	(2)	3,359,425	(224,835,529)	(744,996)	(225,580,525)
4	Depreciation & Amortization Expense	(106,655,541)	(3)	(10,789,430)	(117,444,971)	0	(117,444,971)
5	Taxes Other Than Income Taxes	(3,789,421)	(4)	(47,011)	(3,836,432)	0	(3,836,432)
6	Net Operating Income Before Income Taxes	248,914,547		5,476,012	254,390,559	50,976,077	305,366,636
7	Investment in Subsidiary Income	0		0	0	0	0
8	Non-Utility Income - Net	(454,972)	(5)	454,972	0	0	0
9	Interest Charges	(54,366,959)	(5)	54,366,959	0	0	0
10	Net Income Before Income Taxes	194,092,616		60,297,943	254,390,559	50,976,077	305,366,636
11	Less: Investment in Subsidiary Income	0		0	0	0	0
12	Net Income Before Income Taxes	194,092,616		60,297,943	254,390,559	50,976,077	305,366,636
13	Statutory Adjustments (Page 14, Line 36)	(111,899,014)		(71,804,904)	(183,703,918)	0	(183,703,918)
14	Deductible State Income Tax	(2,264,159)		(6,062)	(2,270,221)	(4,582,750)	(6,852,971)
15	Taxable Income	79,929,443		(11,513,023)	68,416,420	46,393,327	114,809,747
16	Federal Income Tax	16,785,183		(2,417,735)	14,367,448	9,742,599	24,110,047
17	Federal Net Operating Loss Carryforward	(1,786,747)	(8)	1,786,747	0	0	0
18	Prior Year Adjustments - Current	207,503	(8)	(207,503)	0	0	0
19	Job Development Credit Allowance	0		0	0	0	0
20	Federal Income Tax	15,205,939		(838,491)	14,367,448	9,742,599	24,110,047
21	Deferred Federal Income Tax - Net	23,264,571		1,258,948	24,523,519	0	24,523,519
1	Prior Year Adjustments - Deferred	(205,596)	(8)	205,596	0	0	0
22	Other Direct Federal Deferred Adjustments	363,248	(8)	(363,248)	0	0	0
23	Amortization of Tax Refund	0		0	0	0	0
24	Federal Net Operating Loss Carryforward	1,786,747	(8)	(1,786,747)	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(2,467,701)		0	(2,467,701)	0	(2,467,701)
26	Effect of CNIT Deferred Tax	(40,569)		(0)	(40,569)	0	(40,569)
27	Total Federal Income Tax	37,906,639		(1,729,538)	36,382,697	9,742,599	46,125,296
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	(223,159)		0	(223,159)	0	(223,159)
30	Net Federal Income Tax Expense	37,683,480		(1,729,538)	36,159,538	9,742,599	45,902,137
31	State Income Tax Expense	2,463,406		0	2,463,406	4,582,750	7,046,156
32	Total Income Tax Expense	40,146,886		(1,523,942)	38,622,944	14,325,349	52,948,293
33	NET INCOME	208,767,661		6,999,954	215,767,615	36,650,728	252,418,343

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description	Per	Pro Forma Adjustments		Pro Forma
		Books	Reference	Amount	at Test Year
		(1)	(2)	(3)	Base Rates
		\$		\$	(4=1+3) \$
1	<u>Flow Through Adjustments</u>				
2	Interest on Debt	-	(7)	(67,234,278)	(67,234,278)
3	Political Action Expenses (Sec. 162E)	146,592	(6)	(146,592)	-
4	Employee Business Expense Disallowance	237,674		-	237,674
5	Employee Stock Purchase Plan	47,577		-	47,577
6	NCS Allocation- Perm Taxes	-			-
7	Parking	23,770			23,770
8	AFUDC Equity	(1,581,457)	(6)	1,581,457	-
9	Penalties	10,500	(8)	(10,500)	-
10	Total Flow Through Adjustments	(1,115,344)		(65,809,913)	(66,925,257)
11	<u>Deferred Adjustments</u>				
12	Excess Tax Depreciation Over Book	(19,944,892)		-	(19,944,892)
13	Repairs on Gas Pipeline	(73,933,192)		-	(73,933,192)
14	Bonus Depreciation	-		-	-
15	Sec 263A Mixed Service Costs	(1,638,957)		-	(1,638,957)
16	Avoided Cost Interest	(1,522,286)		-	(1,522,286)
17	Loss on Retirement - ACRS/MACRS Property Basis	(15,968,210)		-	(15,968,210)
18	Builder Incentives Capitalized	-		-	-
19	Stored Gas Losses	-		-	-
20	Contributions In Aid of Construction	100,315		-	100,315
21	Tax Inventory Adj	-		-	-
22	Capitalized Inventory	(3,377,659)		-	(3,377,659)
23	Customer Advances	(493,780)		-	(493,780)
24	Deferred Compensation	5,537,373	(6)	(5,537,373)	-
25	Off System Sales	1,284,076	(6)	(1,284,076)	-
26	Customer Assistance Plan (Cap)	-	(6)	-	-
27	Uncollectible	(2,325,017)	(6)	2,325,017	-
28	OPEB	4,126,119	(6)	(4,126,119)	-
29	Accrued Interest Income	-	(6)	-	-
30	Other	(2,627,560)	(6)	2,627,560	-
31	Total Deferred Adjustments	(110,783,670)		(5,994,991)	(116,778,661)
32	Total Statutory Adjustments	(111,899,014)		(71,804,904)	(183,703,918)

() Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

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

- (1) See Exhibit No. 2, Page 3, Column 3.
- (2) See Exhibit No. 2, Page 3, Column 3.
- (3) See Exhibit No. 2, Page 3, Column 3.
- (4) This adjustment represents the annualized payroll tax adjustment for FICA and property tax related to stored gas. See Exhibit No. 6, Schedule 2, Page 2, Lines 1 and 3.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (7) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

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

- (8) Adjusted as inappropriate to the rate proceeding.

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

56. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response:

Columbia Gas of Pennsylvania has a proprietary interest in gas stored underground in other states. The Company also makes off-system gas sales that in some instances are allocated for tax purposes to states other than Pennsylvania.

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdictions where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 8.99% Pennsylvania rate that is included in base rates for the twelve months ended November 30, 2023.

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

57. Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

Response: Not applicable. The company has not elected the ADR repair allowance for federal income tax purposes.

58. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: Please refer to Exhibit No. 7, Pages 13, 14, 19 and 20 for a complete breakdown of the income tax calculation including deferred tax charges and credits.

59. Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

Response: Not applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	Operating Income Before Income Taxes (Exhibit No. 2, Sch 3, Pg 3)	254,390,559	305,366,636
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>(2,270,221)</u>	<u>(6,852,971)</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Interest on Debt (1)	(67,234,278)	(67,234,278)
6	Employee Business Expense Disallowance	237,674	237,674
7	AFUDC Equity	0	0
8	Employee Stock Purchase Plan	47,577	47,577
9	NCS Allocation- Perm Taxes	0	0
10	Parking	<u>23,770</u>	<u>23,770</u>
11	Total Flow Through Adjustments	(66,925,257)	(66,925,257)
12	<u>Deferred Adjustments</u>		
13	Excess Tax Depreciation Over Book	(19,944,892)	(19,944,892)
14	Repairs on Gas Pipeline	(73,933,192)	(73,933,192)
15	Bonus Depreciation	0	0
16	Sec 263A Mixed Service Costs	(1,638,957)	(1,638,957)
17	Loss On Retirement - ACRS/MACRS Property Basis	(1,522,286)	(1,522,286)
18	Avoided Cost Interest	(15,968,210)	(15,968,210)
19	Builder Incentives Capitalized	0	0
20	Stored Gas Losses	0	0
21	Contributions In Aid of Construction	100,315	100,315
22	Tax Inventory Adj	0	0
23	Capitalized Inventory	(3,377,659)	(3,377,659)
24	Customer Advances	<u>(493,780)</u>	<u>(493,780)</u>
25	Total Deferred Adjustments	(116,778,661)	(116,778,661)
26	Taxable Income (Lines 1,2,11, 25)	68,416,420	114,809,747
27	Federal Income Tax Payable @ 21%	14,367,448	24,110,047
28	Deferred Income Taxes (Line 25 @ 21%)	24,523,519	24,523,519
29	Amortization of Tax Refund	0	0
30	Flow Back Of Excess Deferred Taxes	(2,467,701)	(2,467,701)
31	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-12 @21%)	<u>(40,569)</u>	<u>(40,569)</u>
32	Net Federal Income Tax Expense (Lines 27-31)	36,382,697	46,125,296
33	State Income Tax Expense (P20, L13)	<u>2,463,406</u>	<u>7,046,156</u>
34	Total Income Tax Expense	<u>38,846,103</u>	<u>53,171,452</u>

(1) Interest expense for rate purposes has been calculated as follows 2.32% weighted cost of short-term
and long-term debt x original cost rate base of \$ 2,898,029,207 = 67,234,278

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	254,390,559	305,366,636
3	Statutory Adjustments (Page 19, Lines 11 & 25)	(183,703,918)	(183,703,918)
4	Pennsylvania Bonus Depreciation Adj	<u>(28,598,741)</u>	<u>(28,598,741)</u>
5	CNIT Taxable Income	42,087,900	93,063,977
6	Net Operating Loss Deduction	16,835,160	16,835,160
7	PA Taxable Income	25,252,740	76,228,817
8	CNIT Payable at Base Rate of 8.99%	2,270,221	6,852,971
9	Deferred Tax On Net Operating Loss Deduction	0	0
10	Deferred Tax on Inventory Adj	0	0
11	Deferred Tax on Capitalized Inventory	168,545	168,545
12	Deferred Tax on Customer Advances	<u>24,640</u>	<u>24,640</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>2,463,406</u></u>	<u><u>7,046,156</u></u>

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

60. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response:

For retired plant which was originally installed prior to 1971, the cost of removal has been used to make a reducing adjustment to the reserve for depreciation for tax reporting purposes under the mass asset accounting provisions of the Internal Revenue Code. For plant installed after vintage year 1970, cost of removal has been deducted as a current expense as required under the Asset Depreciation Range and the Accelerated Cost Recovery System (ACRS) regulations, including the modified ACRS prescribed by the Tax Reform Act of 1986. The income tax effect of the deductible removal costs has been flowed through for book purposes in accordance with the final opinion and order in Case No. R-832493.

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.
- a. Show the amounts of straight-line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
 - b. Show normalization for both Federal and State Income Taxes.
 - c. Show tax rates used to calculate tax deferment amount.

Response:

See Exhibit No. 7, Page 7. This response to Regulation 53.53 III A. 52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
 - b. Property installed subsequent to 1969 (indicate increasing capacity additions and non-increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No.7, Page 7. This response to Regulation 53.53 III A,52 details the tax and book depreciation on property installed subsequent to 1969.

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

Response:

All tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income.

64. Show any income tax loss/gain carryovers from previous year that may affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response:

The Company incurred a tax loss for federal purposes in tax years 2008, 2010, 2011, 2012, 2013, 2016 and 2017. Some of the loss for federal purposes offset income from prior years and some has been carried forward. For state income purposes losses were incurred in tax years 2008, 2010 and 2011, see Exhibit No.7, Page 23. The Company notes that the State net operating loss carryforward is fully utilized in the Fully Projected Future Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PA Net Operating Loss Carryforward

	ORIGINAL NOL INCURRED IN:															TME 11/30	HTY	FTY	FPFTY
Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Original NOL	144,975,996		3,663,502	69,764,304															
Year Utilized																			
2009		(3,282,934)																	
2010			-																
2011				-															
2012					(3,000,000)														
2013						(8,917,559)													
2014							(17,621,904)												
2015								(20,264,264)											
2016									(13,096,855)										
2017										(8,070,124)									
2018											(26,495,177)								
2019												(12,265,535)							
2020													(670,221)						
2021														(53,781,871)					
2022															(12,521,526)				
2023																(16,835,160)			
2024																	(4,199,367)		
2025																		(17,381,305)	
Cumulative NOL	-	(3,282,934)	(3,282,934)	(3,282,934)	(6,282,934)	(15,200,493)	(32,822,397)	(53,086,661)	(66,183,516)	(74,253,640)	(100,748,817)	(113,014,352)	(113,684,573)	(167,466,444)	(125,535,878)	(113,684,573)	(167,466,444)	(167,466,444)	
NOL Carryforward	144,975,996	141,693,062	145,356,564	215,120,868	212,120,868	203,203,309	185,581,405	165,317,141	152,220,286	144,150,162	117,654,985	105,389,450	104,719,229	50,937,358	38,415,832	21,580,672	17,381,305	(0)	

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

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

Response:

The Company does not eliminate tax savings by payment of actual interest on CWIP. The Company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are recorded.

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

66. Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2023

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	(15,082,988)	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate at the end of the historic test year is 21%. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	(5,997,147)	Social Security tax for 2021 is based on the first \$147,000 of taxable wages paid to an employee at a rate of 6.20% (for 2022, \$160,200 wage base, and rate of 6.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance (FUTA)	(33,384)	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.0%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	(2,727,184)	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 8.99% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	(755,037)	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2023

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax (SUTA)	3,224	Tax is based on the first \$10,000 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	(303,837)	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases. Quarterly accrual for current sales tax audit.
License and Franchise and Other Local Taxes	-	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
TOTAL ACCRUED TAXES	<u>(24,896,353)</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
MONTHLY TAX ACCRUALS
TWELVE MONTHS ENDED NOVEMBER 30, 2023

Line No.	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security FICA	Unemployment FUTA	Corporate Net Income		Property	Capital Stock Tax	Unemployment SUTA	Sales and Use	License & Franchise	All Other
		Current	Prior Years			Current	Prior Years						
		(1)	(2)			(3)	(4)						
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	December-2022	(3,953,454)	-	(672,651)	(1)	(130,183)	-	(18,637)	-	(0)	(21,238)	-	-
2	January	(9,907,386)	-	(484,387)	(29,527)	(2,846,347)	-	(587,600)	-	0	(16,847)	-	-
3	February	(7,021,412)	-	(439,063)	(2,867)	(2,465,251)	-	(24,800)	-	-	(26,716)	-	-
4	March	(5,117,265)	-	(504,965)	(212)	(2,438,900)	-	(24,800)	-	-	(24,971)	-	-
5	April	(893,519)	-	(445,066)	-	(240,975)	-	(24,800)	-	-	(24,042)	-	-
6	May	1,932,344	-	(486,921)	(42)	1,232,392	-	(24,800)	-	468	(22,064)	-	-
7	June	3,154,986	-	(530,907)	(167)	1,862,892	-	(24,800)	-	-	(19,876)	-	-
8	July	2,945,730	-	(445,689)	(150)	1,323,912	-	(24,800)	-	855	(17,274)	-	-
9	August	3,427,216	-	(493,867)	(103)	1,158,582	-	0	-	-	(29,618)	-	-
10	September	3,309,359	-	(506,713)	(50)	1,123,295	-	(0)	-	-	(27,006)	-	-
11	October	1,047,601	-	(490,020)	(146)	(218,510)	-	(0)	-	-	(37,391)	-	-
12	November-2023	(4,007,188)	-	(496,898)	(118)	(1,088,091)	-	0	-	1,901	(36,794)	-	-
13	TOTAL	(15,082,988)	0	(5,997,147)	(33,384)	(2,727,184)	0	(755,037)	0	3,224	(303,837)	0	0

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

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

Response:

- a. The amount of Federal Income Taxes paid during the test year was \$0.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation is \$1,729,753 (\$369,248 after tax). See Exhibit No. 7, Page 13, Line 23.
- c. None.
- d. For the twelve months ended November 30, 2023 the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit (JDC) is \$223,159. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%) on Exhibit No. 7, Page 11.
- e. None.

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDED NOVEMBER 30, 2023

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Cr. 28205000 Deferred Federal Income Tax	\$4,188,427
Dr. 41011000 Accumulated Deferred Income Taxes	\$4,188,427

b. Amortization of Job Development Credits

Dr. 25500000 Deferred Investment Tax Credit	\$ 223,159
Cr. 41141000 Deferred Federal Income Tax	\$ 223,159

69. Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

Response: Refer to the following schedules which detail the requirements of these items:

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

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

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Response: See Exhibit No. 2, Page 3 and Exhibit No. 7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended November 30, 2023.

71. In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only to the adjustments going from recorded test year to annualized test year).

Response: Refer to Exhibit No. 7, Pages 13, 14, 19 and 20, for explanation of the adjustments to the twelve months ended November 30, 2023.

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

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

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

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The amended and restated intercompany income tax allocation agreement approved by state regulatory commissions dictate the terms of the allocation of tax liability which is in effect beginning with the Historic Test Year. Under the agreement each company is allocated tax based on a standalone return tax liability. Attached is the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 47) which was revised effective March 27, 2020, as approved by the Commission in Docket No. G-2020-3019409. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4.
- c. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4 discussed in b, above.
- d. The income tax return(s) for 2020, 2021 and 2022 were provided with response to SDR-GASRR-055.

March 27, 2020

NISOURCE INC., AND SUBSIDIARY COMPANIES
AMENDED AND RESTATED
INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

March 27, 2020

NISOURCE INC., AND SUBSIDIARY COMPANIES

AMENDED AND RESTATED

INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware (“NiSource”) and a holding company under the Public Utility Holding Company Act of 2005 (“Act”), together with its subsidiary companies, direct and indirect, listed as parties hereto in Exhibit A, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated U.S. federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, to enter into an agreement for the allocation of current U.S. federal income taxes; and

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

WHEREAS, the members of the Consolidated Group as of September 30, 2002 entered into that Intercompany Income Tax Allocation Agreement dated September 30, 2002, for the allocation of U.S. federal income taxes (the “2002 Agreement”); and

WHEREAS, NiSource entered into that Separation and Distribution Agreement with Columbia Pipeline Group, Inc., dated as of June 30, 2015; and

WHEREAS, the members of the Consolidated Group as of April 7, 2016 entered into that Amended and Restated Intercompany Income Tax Allocation Agreement dated April 7, 2016, for the allocation of U.S. federal income taxes and the members of the Consolidated Group as of August 17, 2016 ratified the First Amendment to Amended and Restated Intercompany Income Tax Allocation Agreement dated August 17, 2016 (together the “2016 Agreement”); and

WHEREAS, the Parties desire to amend and restate the 2016 Agreement as set forth herein in order to amend certain provisions therein, including, but not limited to, adopting certain

obligations with respect to the allocation of income taxes among the Members; and

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

ARTICLE I.

Definitions and Interpretation

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

“Code” means the Internal Revenue Code of 1986, as amended.

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

“Consolidated Return” means, with reference to any Taxable Period, any consolidated U.S. federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Return Year” means any Taxable Period for which NiSource files a Consolidated Return or Other Return that includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Tax Liability” means, with reference to any Taxable Period, the consolidated, combined, composite or unitary U.S. federal income tax liability or liability relating to Other Taxes, as the case may be (including any interest, additions to tax and penalties), of the Consolidated Group for such Taxable Period.

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

“Includible Corporation” has the meaning attributed to that term in Section 1504(b) of the Code.

“Member” means, for any Taxable Period, any entity that is treated as a corporation for federal tax purposes (or any predecessor or successor in interest to such corporation under Section 381 of the Code which was or is, as the case may be, an Includible Corporation) which at any time during such Taxable Period is an Includible Corporation that is included in the

Consolidated Group, including NiSource. Provided, however, that Northern Indiana Public Service Company LLC will also be treated as a Member for purposes of this agreement.

“Other Return” means any consolidated, combined, composite or unitary tax return of Other Taxes filed by NiSource or another Member of the Consolidated Group, whether before or after the date hereof, which includes the operations, income or assets of one or more Members of the Consolidated Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the Consolidated Group to any taxing authority of any state, municipal or other political subdivision, including all agencies and instrumentalities of such taxing authority, other than those taxes subject to Section 2.1.

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

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

“Standalone” means, with reference to any Member’s tax items or attributes, such tax items or attributes shall be taken into consideration as though such Member were not a Member of the Consolidated Group.

“Standalone Return Tax Liability” means, in the case of each Member of the Consolidated Group for any Taxable Period of the Consolidated Group, the U.S. federal income tax liability of such Member for such Taxable Period computed on a Standalone basis as though such Member were not a Member of the Consolidated Group, except that in making such computation for any such Taxable Period, such liability shall be determined: (1) to the extent the corporate alternative minimum tax is applicable in a Taxable Period, then on the assumption that the "exemption amount" previously specified in Section 55(d)(2) of the Code which is applicable to such Member for such Taxable Period is zero, and (2) on the further assumption that any tax credit or tax deduction will only be taken into account to the extent allowed on a consolidated basis.

“Taxable Period” shall mean any (i) period of 12 consecutive months or (ii) period of less than 12 consecutive months, for which a Consolidated Return is or will be filed by the Consolidated Group.

Section 1.2 Reference, Etc. The words “*hereof*”, “*herein*” and “*hereafter*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “*include*”) means “including but not limited to”.

ARTICLE II.

Preparation and Filing of Tax Returns; Allocation of Taxes

Section 2.1 Federal Returns.

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

(b) The U.S. federal Consolidated Tax Liability of the Consolidated Group for each Taxable Period of the Consolidated Group shall be borne by the Members in an amount equal to each Member's Standalone Return Tax Liability. If any Member's Standalone Return Tax Liability does not result in a positive tax liability, the amount of such Standalone Return Tax Liability will be treated as zero. The general effect of the foregoing is that each Member will pay its Standalone Return Tax Liability.

(c) The amounts determined for each Member under Section 2.1(b) shall be used in determining the amounts to be paid (as provided in Sections 3.2(a) and 3.4 of this Agreement) by each Member to NiSource with respect to each Member's share of the Consolidated Group's U.S. federal Consolidated Tax Liability.

(d) In the case of any Member whose Standalone Return Tax Liability for such Taxable Period is greater than zero, such Member shall make a payment of its Standalone Return Tax Liability for such Taxable Period to NiSource, pursuant to Section 3.2(a) hereof.

(e) To the extent the Consolidated Group is subject to a limitation on interest deductions under Section 163(j) and corresponding regulations, the tax liability associated with the Consolidated Group's section 163(j) limitation will be allocated among the Members consistent with the principles of Section 2.1(b), and payments associated with such liability shall be required under the principles of Sections 2.1(c) and (d). Similar allocation and payment principles shall be applied to any interest deduction carryforwards that are permitted under Section 163(j) and corresponding regulations.

(f) For purposes of calculating a Member's Standalone net operating loss ("NOL") for any Taxable Period under this Agreement, such NOL shall be determined by taking such Member's NOL determined on a Standalone basis as of the beginning of the Taxable Period (determined by computing NOLs by reference to only such Member's items of income, gain, deduction and loss). To the extent any NOL of the Consolidated Group may be carried back or carried forward, a Member shall be allocated for use by such Member the percentage of such carryback or carryforward, as the case may be, in the amount calculated by dividing such Member's Standalone NOL by the NOL of the Consolidated Group as of the beginning of the Taxable Period. Notwithstanding the language in Section 4.2 herein, each Member's Standalone

NOL as of the relevant effective date of this Agreement shall be equal to the amount allocated to such Member under the 2002 Agreement or 2016 Agreement, as applicable, immediately prior to the time such prior Agreement was superseded.

(g) To the extent of a tax refund, NOL carryback or other adjustment that subsequently reduces a Member's tax liability as calculated under Section 2.1(b), NiSource shall credit such amount to future payments due from the affected Member. To the extent of audits and other upward adjustments in a Member's tax liability as calculated under Section 2.1(b), such Member is required to make a corresponding payment (as provided in Section 3.4 of this Agreement) to NiSource taking into account such adjustments. Any tax carryforward shall be carried forward for use by the respective Member in calculating its Standalone Return Tax Liability in the subsequent year, and no payment shall be made to NiSource by such Member until such carryforward is fully utilized.

Section 2.2 Other Taxes.

(a) Wherever appropriate, Other Taxes shall be shared among the applicable Members of the Consolidated Group in a manner that is consistent with the method set forth in Section 2.1 hereof, and amounts due to NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Section 2.1. NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource, the Consolidated Group and its Members (as Members of the Consolidated Group). In the event any taxing authority permits, but does not require, that a consolidated, combined, composite or unitary return be filed for Other Taxes, which return includes both NiSource and a Member, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will notify each of its Members included in each Other Return.

(b) Each Member of the Consolidated Group that is included on a return other than pursuant to an Other Return with any other Member of the Consolidated Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member included on such Other Return, as determined by NiSource.

(c) If any Member of the Consolidated Group is required to file a consolidated, combined, composite or unitary return for Other Taxes with another Member of the Consolidated Group, but not with NiSource, then NiSource shall be required to prepare and file such tax returns and shall apportion among and, collect and remit from, the applicable Members such Other Taxes in a manner consistent with Section 2.1. If the right to file a consolidated, combined, composite, or unitary return for such Other Taxes is optional, then NiSource shall

decide which of the Members should, to the extent permitted by law, join in filing each such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit or make available the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to fulfill its rights and obligations pursuant to Article 2 hereof.

ARTICLE III.

Responsibility for Tax; Intercompany Payments

Section 3.1 Responsibility. NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless, to the extent such Member has complied with its rights and obligations hereunder (including its payment obligations under this Article III), with respect to the payment of: (a) the Consolidated Tax Liability for each Taxable Period for which, as determined under Section 2.1 hereof, NiSource did file, elected to file or was required to file a Consolidated Return for U.S. federal income taxes; and (b) any and all Other Taxes for each Taxable Period for which, as determined under Section 2.2 hereof, NiSource did file, elected to file or was required to file any Other Return. No Member shall at any time be required pursuant to this Agreement to remit, as part of any payment that such Member makes pursuant to this Agreement, any amount of penalty or interest that the Consolidated Group may incur for any Taxable Period by reason of NiSource's failure to properly calculate or timely pay any Consolidated Tax Liability of the Consolidated Group for such Taxable Period or to file timely the Consolidated Group's Consolidated Return for any such Taxable Period.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate each Member's share of quarterly estimated U.S. federal tax payments to be made for each Consolidated Return Year. In making this determination, NiSource shall elect a reasonable method for determining estimated tax and each Member shall follow that method. At the direction of the Designated Official, such Members will pay to NiSource such estimates not later than the 15th day of the 4th, 6th, 9th, and 12th months of such Consolidated Return Year, or at such intervals as directed by the Designated Official. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments and (2) such Member's actual tax liability for any Consolidated Return Year as determined under Section 2.1 hereof, shall be paid to NiSource within sixty (60) days after the filing of the U.S. federal Consolidated Return, or applied as a credit against such Member's next estimated tax payment due under this Section 3.2(a), as the case may be.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service

or any other taxing authority with respect to any U.S. federal Consolidated Return, including interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Agreement. In the event of any adjustment to the U.S. federal Consolidated Tax Liability attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group hereunder shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment by a Member to NiSource (or credit against such Member's next estimated tax payment due under Section 3.2(a), as the case may be) shall be promptly made (or applied as a credit, as the case may be) after any payments are made to the Internal Revenue Service or any other taxing authority, refund is received or final determination of the matter is made in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of such Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Wherever appropriate, payments by a Member with respect to Other Taxes and required estimates thereof shall be calculated and made by such Member in a manner consistent with the method set forth in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment by such Member with respect to U.S. federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made by such Member with respect to Other Taxes and estimates thereof. Wherever appropriate, each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint and several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a Member of the Consolidated Group pursuant to this Agreement shall be made by such Member to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Articles II and III hereof. Tax refunds received by NiSource with respect to any Consolidated Tax Liability shall be credited by NiSource against the future tax liability of the Member entitled to such tax refund, as determined pursuant to Article II.

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

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

Section 3.5 Departing Members. In the event that any Member of the Consolidated Group at any time leaves the Consolidated Group and, under any applicable statutory provision or regulation, NiSource shall, to the extent required or permitted by applicable statutory provision or regulation, file the appropriate tax returns with respect to such departing Member or the Consolidated Group, as the case may be, and shall calculate the applicable Consolidated Tax Liability of the Members included in such return in the manner as set forth in this Agreement, in each case as reasonably determined by NiSource. If, under applicable statutory provision or regulation, such departing Member is deemed to take with it all or a portion of any of the tax attributes of the Consolidated Group (including but not limited to NOLs, alternative minimum tax credit carry forwards under Section 53, and other applicable credit carry forwards), then the departing Member shall make a payment to NiSource if such tax attributes of the departing Member differ from the attributes previously allocated to such Member under this Agreement. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL (or other deduction) multiplied by the applicable tax rate relating to such NOL (or other deduction). The settlement payment shall be paid to NiSource within sixty days after the Member leaves the Consolidated Group. The settlement amounts shall be allocated among the remaining Members of the Consolidated Group in proportion to the relative attributes possessed by each Member.

Section 3.6 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

Section 3.7 Refunds. For the avoidance of doubt, NiSource will be entitled to receive any and all federal income tax refunds and will be the owner thereof and not the Members that may have generated losses or other tax attributes giving rise to the refund. NiSource will then treat refunds received according to Article II and Sections 3.2, 3.3, and 3.4(b) of this Agreement.

ARTICLE IV.

Miscellaneous Provisions

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

Section 4.2 Effective Date. This Agreement shall be effective with respect to all Taxable Periods ending on or after July 1, 2020 for the portion of such Taxable Period beginning on such date, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of such Taxable Period, and thereafter the 2002 Agreement and 2016 Agreement shall be deemed to have been superseded and replaced in their entirety by this Agreement. It is the intent of the parties hereto that any payments previously made or received by the Members under the 2002 Agreement or 2016 Agreement shall not be taken into account under this Agreement including for purposes of determining each Member's obligations under this Agreement, and that the rights and obligations of the parties under the 2002 Agreement and 2016 Agreement shall survive only with respect to Taxable Periods or portions thereof ending prior to July 1, 2020, except as otherwise noted in this Agreement. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to Taxable Periods including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 State Public Utility Commission Requirements. Section 4.3 State Public Utility Commission Requirements. This Agreement shall only be effective once filed with the Massachusetts Department of Public Utilities and the Indiana Utility Regulatory Commission under Indiana Code 8-1-2-49(2) and Indiana Utility Regulatory Commission General Administrative Order 2016-5, and approved by the Virginia State Corporation Commission under Virginia Code Sections 56-76, et seq., and approved by the Pennsylvania Public Utility Commission under 66 Pennsylvania Consolidated Statutes § 2102. Pursuant to Indiana Utility Regulatory Commission General Administrative Order 2016-5, this agreement shall terminate 5 years from the effective date in Section 4.2.

Section 4.4 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number 614-460-8415 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.5 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.6 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.7 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at the future time.

Section 4.8 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.9 Tax Reporting. Notwithstanding the terms of this Agreement, earnings and profits of the Consolidated Group shall be allocated to the Members pursuant to the methods under Sections 1.1552-1(a)(2) and 1.1502-33(d)(3) of the Treasury Regulations, and stock basis shall be determined pursuant to Section 1.1502-32 of the Treasury Regulations.

Section 4.10 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.11 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE, THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.12 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.13 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and thereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.14 Attorneys' Fees. If any Member or former member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.15 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part of the benefit of any third party.

Section 4.16 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.17 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

EXECUTED as of the date and year first above written.

By: Donald E. Brown
Printed Name: Donald E. Brown
Title: Executive Vice President
NiSource Inc.

By: Sandra Brummitt
Printed Name: Sandra Brummitt
Title: Vice President and Chief Tax Officer
[List of companies attached as Exhibit A to
Agreement]

By: Joseph W. Mulpas
Printed Name: Joseph W. Mulpas
Title: Vice President and Chief Accounting Officer
NiSource Insurance Corporation, Inc.

Exhibit A

NiSource Inc. - Subsidiaries

As of March 27, 2020

1. NiSource Gas Distribution Group, Inc.
2. NiSource Corporate Group, LLC
3. Northern Indiana Public Service Company LLC
4. NIPSCO Accounts Receivable Corporation
5. NiSource Corporate Services Company
6. NiSource Energy Technologies, Inc.
7. Columbia Gas of Ohio, Inc.
8. Columbia Gas of Ohio Receivables Corporation
9. Bay State Gas Company dba Columbia Gas of Massachusetts
10. Columbia Gas of Kentucky, Inc.
11. Central Kentucky Transmission Company
12. Columbia Gas of Maryland, Inc.
13. Columbia Gas of Pennsylvania. Inc.
14. Columbia Gas of Pennsylvania Receivables Corporation
15. Columbia Gas of Virginia, Inc.
16. NiSource Development Company, Inc.
17. Lake Erie Land Company
18. NiSource Retail Services, Inc.
19. EnergyUSA-TPC Corp.
20. NiSource Insurance Corporation, Inc.
21. NiSource Strategic Sourcing Inc.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

1. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.

Response:

See response to 53.53 I.A.2 at Exhibit No. 8, Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

2. Provide a schedule showing the measures of value and rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the ones listed above, reflecting respondent's final claim in its previous rate case.

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2023 per books, pro forma at present rates and pro forma at proposed rates is found at Exhibit No. 2, Schedule No. 3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at November 30, 2023, and Exhibit No. 8, Page 4, for Columbia's rate base using a fully projected future test year ending December 31, 2023 from the last base rate case R-2022-3031211, which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2023

Line No.	Acct. No.	Description	Per Books (1) \$	Adjustments (2) \$	Pro Forma (3) \$	Reference (4)
1		Property Plant and Equipment				
2	101	Gas Plant in Service - excluding leases	3,816,662,775	0	3,816,662,775	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	157,968,533	0	157,968,533	Exh 8, Schedule 1
4	101	Gas Plant in Service - Leases	16,901,108	(16,901,108)	0	
5	107	Construction Work in Progress	135,257,418	(135,257,418)	0	Exh 8, Schedule 2
6	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	
7	108-111	Depreciation Reserve	(696,597,034)	(197,038)	(696,794,072)	Exh 8, Schedule 3
8	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	Exh 1, Schedule 1
9		Net Plant in Service	<u>3,433,824,026</u>	<u>(152,355,564)</u>	<u>3,281,468,462</u>	
10		Working Capital				
11	154	Materials and Supplies	988,010	116,663	1,104,673	Exh 8, Schedule 5
12	165	Prepayments	7,194,730	(2,531,353)	4,663,377	Exh 8, Schedule 6
13	164	Gas Storage Underground	56,481,181	7,689,452	64,170,633	Exh 8, Schedule 7
14		Cash Allowance	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 4
15		Total Working Capital	<u>64,663,921</u>	<u>5,274,762</u>	<u>69,938,683</u>	
16		Deferred Income Taxes				
17	190	Income Taxes	40,405,694	0	40,405,694	Exh 8, Schedule 8
18	282	Depreciation	(356,376,120)	0	(356,376,120)	Exh 8, Schedule 8
19	283	Other	0	0	0	Exh 8, Schedule 8
20	254	Excess ADIT	(134,727,262)	0	(134,727,262)	Exh 8, Schedule 8
21	182	Regulatory Liability Excess ADIT (Before Gross-Up)	<u>1,782,085</u>	<u>0</u>	<u>1,782,085</u>	
22		Total Deferred Income Taxes	<u>(448,915,604)</u>	<u>0</u>	<u>(448,915,604)</u>	
23	235	Customer Deposits	(4,663,057)	199,672	(4,463,385)	Exh 8, Schedule 9
24		Customer Advances for Construction				
25	252/186	Cash Deposits	<u>1,050</u>	<u>0</u>	<u>1,050</u>	Exh 8, Schedule 10
26		Total Rate Base	<u>3,044,910,336</u>	<u>(146,881,130)</u>	<u>2,898,029,207</u>	

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
Forcasted December 2023 per Case No. R-2022-3031211

Line No.	Acct. No.	Description	Amount (1) \$	1/
1		Property Plant and Equipment		
2	101, 106	Gas Plant in Service	4,061,081,498	
3	101	Gas Plant in Service - Leases	0	
4	107	Construction Work in Progress - In Service	0	
5	117/191	Gas Stored Underground - Non-Current	3,794,693	
6	108-111	Depreciation Reserve	(708,267,711)	
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	
8		Net Plant in Service	<u>3,356,445,013</u>	
9		Working Capital		
10	154-163-186	Materials and Supplies	1,332,307	
11	165	Prepayments	4,065,141	
12	164/242	Gas Storage Underground	40,836,689	
13		Cash Allowance	0	
14		Total Working Capital	<u>46,234,137</u>	
15		Deferred Income Taxes		
16	190	Income Taxes	67,706,185	
17	282	Depreciation	(508,547,561)	
18	283	Other	0	
19		Total Deferred Income Taxes	<u>(440,841,376)</u>	
20		Customer Deposits		
21	235	13 Month Average	(3,554,025)	
22		Customer Advances for Construction		
23	252	Cash Deposits	<u>11,265</u>	
24		Total Rate Base	<u><u>2,958,295,013</u></u>	

Note:

1/ Rate base for the Fully Projected Future Test Year from the company's last rate case at R-2022-3031211.
See Exhibit No. 108, Page 3 of 11, Column 5 of that case. Case was a negotiated settlement.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

4. A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response:

Please see Exhibit No. 8, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.
- a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

9. Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

10. Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:
- Boeckh
 - Handy-Whitman
 - Indexes developed from supplier's prices
 - Indexes developed from company records and company price histories
 - Construction equipment
 - Government statistical releases.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

11. Provide a table, showing the cumulative *trended depreciated original cost* (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:

- Year Installed
- Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
- Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
- Depreciated trended original cost - (Column B minus Column C)
- Total - cumulation year by year of the figures from Column D
- Column E divided by the total of the figures in Column D.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

12. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for construction work in progress as of November 30, 2023. Please see Exhibit No.8, Schedule No.2.

13. If a claim is made for non-revenue producing construction work in progress, include in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for non-revenue producing construction work in progress for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

14. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and its costs.
 - b. Expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in plant held for future use.

Response: CPA is not making a claim for plant held for future use for the Historic Test Year.

15. If materials and supplies comprise part of cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. (Explain method of determining claim if other than that described above)

Response: There are no expected abrupt changes in monthly balances for the Historic Test Year.

16. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response: CPA is not making a claim for fuel stock for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

18. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measure of value.

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

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

21. Provide Original Cost, Trended Original Cost and Fair Value rate base claims.

Response:

The rate base claim at original cost as of November 30, 2023 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, Page 2.

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

14. Provide schedules and data in support of the following working capital items:
- a. Prepayments - List and Identify all items
 - b. Federal Excise Tax accrued and prepaid
 - c. Federal Income Tax accrued or prepaid
 - d. Pa. State Income Tax accrued or prepaid
 - e. Pa. Gross Receipts Tax accrued or prepaid
 - f. Pa. Capital Stock Tax accrued or prepaid
 - g. Pa. Pub Utility realty Tax accrued or prepaid
 - h. State sales tax accrued or prepaid
 - i. Payroll taxes accrued or prepaid
 - j. Any adjustment related to the above items for ratemaking purposes.

Response:

See Exhibit No.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

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

As of November 30, 2023										
Line	Account		Gas Plant	Contribution	Contribution	Non-Taxable	Customer	Completed	Construction	Total
No.	No.	Description	In Service	In Aid of	In Aid of	Relocation	Advances	Construction	Work In	Gas Plant
			Account	Construction	Construction	Reimbursements	for Construction	Not	Progress	In Service
			101-1000/101-4000	Account	Account	Account	(Deposits)	Classified	Account 107	1/
			(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)=(1 thru 8)
			\$	\$	\$	\$	\$	\$	\$	\$
Intangible Plant										
1	301.00	Organization Costs	100,099	0	0	0	0	0	0	100,099
2	302.10	Franchises/Consent, Perpetual	26,216	0	0	0	0	0	0	26,216
3	303.00	Intangible Plant, General	4,809,062	0	0	0	0	0	0	4,809,062
4	303.30	Intangible Plant, Miscellaneous Software	51,974,359	0	0	0	0	0	0	51,974,359
5	303.99	Intangible Plant, Miscellaneous Cloud	7,289,690	0	0	0	0	0	0	7,289,690
6		Total Intangible Plant	64,199,427	0	0	0	0	0	0	64,199,427
Underground Storage Plant										
7	350.10	Land	23,882	0	0	0	0	0	0	23,882
8	350.20	Rights of Way	1,932	0	0	0	0	0	0	1,932
9	351.20	Compressor Station Structures	3,265,661	0	0	0	0	29,179	0	3,294,840
10	352.01	Wells Construction	738,941	0	0	0	0	387,831	0	1,126,772
11	352.02	Wells Equipment	168,032	0	0	0	0	904,938	0	1,072,970
12	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0	139,442
13	352.12	Other Leases	67,498	0	0	0	0	0	0	67,498
14	353.00	Lines	389,345	0	0	0	0	0	0	389,345
15	354.00	Compressor Station Equipment	947,638	0	0	0	0	0	0	947,638
16	355.00	Measuring & Regulating Equipment	104,477	0	0	0	0	0	0	104,477
17		Total Underground Storage Plant	5,846,849	0	0	0	0	1,321,947	0	7,168,796
Distribution Plant										
18	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0	21,944
19	374.20	Land, Other Distribution System	3,361,040	0	0	0	0	0	0	3,361,040
20	374.30	Land Rights, City Gate/Main Line	95,361	0	0	0	0	0	0	95,361
21	374.40	Land Rights, City Other Distribution System	6,585,750	(11,729)	0	(106,236)	0	465,534	0	6,933,319
22	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0	13
23	374.50	Rights of Way	3,257,482	(19,163)	0	(5,147)	0	0	0	3,233,171
24	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0	7,026
25	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0	4,012
26	375.40	Structures, Regulating	6,415,295	(82,237)	0	(40,624)	0	201,535	0	6,493,970
27	375.60	Structures, Distribution Industrial M&R	86,084	0	0	0	0	0	0	86,084
28	375.70	Structures, Other Distribution System	43,300,437	0	0	0	0	6,139,033	0	49,439,470
29	375.71	Structures, Other Distribution System, Leased	5,136,755	0	0	0	0	0	0	5,136,755
30	375.80	Structures, Communication	16,515	0	0	0	0	0	0	16,515
31	376.00	Mains	2,484,682,956	(8,654,232)	(8,637)	(3,662,314)	(19,760)	128,258,693	0	2,600,596,706
32	376.08	Mains - CSL Replacements	23,515,481	0	0	0	0	0	0	23,515,481
33	376.30	Mains - Bare Steel	60,935,677	0	0	0	0	1,006	0	60,936,683
34	376.80	Mains - Cast Iron	148,787	0	0	0	0	0	0	148,787
35	378.10	Measuring & Regulating Equipment General	1,606,374	(162,340)	0	(1,068)	0	0	0	1,442,966
36	378.20	Measuring & Regulating Equipment Regulating	124,468,911	(133,773)	0	(180,688)	0	16,622,940	0	140,777,391
37	378.30	Measuring & Regulating Equipment Local Gas	596,722	(190,096)	0	0	0	133	0	406,758
38	379.10	Measuring & Regulating Equipment City Gate	120,061	0	0	0	0	0	0	120,061
39	379.11	Measuring & Regulating Equipment Exchange Gas	8,791	(9,694)	0	0	0	0	0	(903)
40	380.00	Services	810,671,702	(832,898)	0	(17,664)	0	247,658	0	810,068,798

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 C 3

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

As of November 30, 2023										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (6) \$	Completed Construction Not Classified Account 106 (7) \$	Construction Work In Progress Account 107 (8) \$	1/ Total Gas Plant In Service (9)=(1 thru 8) \$
1	381.00	Meters	45,643,663	0	0	0	0	4,671	0	45,648,335
2	381.10	Auto Meter Reading Devices	24,669,257	0	0	0	0	(1,029)	0	24,668,228
3	382.00	Meter Installations	46,014,138	(52,412)	0	(547)	0	0	0	45,961,179
4	383.00	House Regulators	17,878,028	(38,809)	0	(368)	0	563	0	17,839,414
5	384.00	House Regulators Installations	3,492,526	(6,880)	0	(858)	0	0	0	3,484,788
6	385.00	Industrial M&R Equipment. Station Equipment	5,894,303	(137,663)	0	(15,248)	0	829,047	0	6,570,439
7	385.10	Industrial M&R Equipment. Large Volume	1,042,609	(26,526)	0	(19,937)	0	0	0	996,145
8	387.10	Other Equipment	19,450	0	0	0	0	0	0	19,450
9	387.20	Other Equipment, Odorization	117,248	0	0	0	0	0	0	117,248
10	387.42	Other Equipment, Radio	119,609	0	0	0	0	0	0	119,609
11	387.44	Other Equipment, Other Communications	566,537	0	0	0	0	0	0	566,537
12	387.45	Other Equipment, Telemetry	10,311,143	0	0	0	0	3,811,154	0	14,122,296
13	387.46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0	259,436
14	387.50	GPS Pipe Locators	2,201,372	0	0	0	0	0	0	2,201,372
15		Total Distribution Plant	3,733,272,494	(10,358,452)	(8,637)	(4,050,699)	(19,760)	156,580,938	0	3,875,415,884
General Plant										
16	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0	49,821
17	391.10	Office Furniture & Equipment, Unspecified	3,510,573	0	0	0	0	0	0	3,510,573
18	391.11	Office Furniture & Equipment, Data handling Equip	91,304	0	0	0	0	0	0	91,304
19	391.12	Office Furniture & Equipment, Information Systems	571,398	0	0	0	0	0	0	571,398
20	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0	0	0	0	0	0
21	392.20	Transportation Equipment, Trailers > \$1,000	14,787	0	0	0	0	0	0	14,787
22	392.21	Transportation Equipment, Trailers \$1,000 or <	10,830	0	0	0	0	0	0	10,830
23	393.00	Stores Equipment	0	0	0	0	0	0	0	0
24	394.10	Tools, Garage & Service Equipment	399,660	0	0	0	0	0	0	399,660
25	394.11	Tools, CNG Equipment, Stationary	18,450	0	0	0	0	0	0	18,450
26	394.12	Tools, CNG Equipment, Portable	0	0	0	0	0	0	0	0
27	394.20	Tools, Shop Equipment	0	0	0	0	0	0	0	0
28	394.30	Tools and Other	20,149,623	0	0	0	0	65,647	0	20,215,270
29	394.31	Tools, High Pressure Stopping	10,847	0	0	0	0	0	0	10,847
30	395.00	Laboratory Equipment Gas	264,921	0	0	0	0	0	0	264,921
31	396.00	Power Operated Equipment	948,698	0	0	0	0	0	0	948,698
32	397.50	Communication Equipment, Telemetry	770,403	0	0	0	0	0	0	770,403
33	398.00	Miscellaneous Equipment	970,237	0	0	0	0	0	0	970,237
34		Total General Plant	27,784,633	(3,080)	0	0	0	65,647	0	27,847,200
35		Total Gas Plant in Service	3,831,103,402	(10,361,531)	(8,637)	(4,050,699)	(19,760)	157,968,533	0	3,974,631,308

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2023		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	9,772,585	9,772,585	0
6	303.99	Intangible Plant, Miscellaneous Cloud	4,615,907	4,615,907	0
7		Total Intangible Plant	14,388,493	14,388,493	0
8		Underground Storage Plant			
9	350.10	Land	0	0	0
10	350.20	Rights of Way	0	0	0
11	351.20	Compressor Station Structures	5,551	5,551	0
12	352.01	Wells Construction	0	0	0
13	352.02	Wells Equipment	0	0	0
14	352.10	Storage Leasehold and Rights	0	0	0
15	352.12	Other Leases	0	0	0
16	353.00	Lines	0	0	0
17	354.00	Compressor Station Equipment	0	0	0
18	355.00	Measuring & Regulating Equipment	0	0	0
19		Total Underground Storage Plant	5,551	5,551	0
20		Distribution Plant			
21	374.10	Land, City Gate/Main Line Industrial	0	0	0
22	374.20	Land, Other Distribution System	0	0	0
23	374.30	Land Rights, City Gate/Main Line	0	0	0
24	374.40	Land Rights, City Other Distribution System	9,613,512	9,613,512	0
25	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
26	374.50	Rights of Way	0	0	0
27	375.20	Structures, City Gate Measurement & Regulating	0	0	0
28	375.31	Structures, General Meas & Reg Local Gas	0	0	0
29	375.40	Structures, Regulating	990,092	990,092	0
30	375.60	Structures, Distribution Industrial M&R	0	0	0
31	375.70	Structures, Other Distribution System	173,443	173,443	0
32	375.71	Structures, Other Distribution System, Leased	0	0	0
33	375.80	Structures, Communication	0	0	0
34	376.00	Mains	89,999,677	89,999,677	0
35	376.08	Mains - CSL Replacements	0	0	0
36	376.25	BS & CI Replaced Total	0	0	0
37	378.10	Measuring & Regulating Equipment General	0	0	0
38	378.20	Measuring & Regulating Equipment Regulating	13,627,413	13,627,413	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2023		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	1,372,046	1,372,046	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	28,283	28,283	0
8	381.10	Auto Meter Reading Devices	29,711	29,711	0
9	382.00	Meter Installations	169,429	169,429	0
10	383.00	House Regulators	135,481	135,481	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	1,076,368	1,076,368	0
13	385.10	Industrial M&R Equipment. Large Volume	2,123	2,123	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	3,627,936	3,627,936	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	120,845,513	120,845,513	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	(1,732)	(1,732)	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	19,593	19,593	0
46		Total General Plant	17,861	17,861	0
47		Total Plant	135,257,418	135,257,418	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve at November 30, 2023

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(35,285,716)
2	Underground Storage Plant	(5,651,656)
3	Distribution Plant	(644,091,164)
4	General Plant	(11,530,851)
5	Non Depreciable Plant	<u>(234,685)</u>
6	Total (Exhibit 5)	<u>(696,794,072)</u>

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

15. Supply an Exhibit supporting the claim for working capital requirement based on a lead-lag method.
- a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
 - b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain

Response:

Columbia Gas of Pennsylvania, Inc. ("Columbia") is not making a claim for cash working capital. Columbia does not offer wholesale service.

16. Provide detailed calculations showing the derivation of the tax liability offset to gross cash working capital requirements.

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2023

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Amount</u> \$
1	Nov-22	1,332,621
2	Dec-22	1,238,921
3	Jan-23	1,188,223
4	Feb-23	1,190,661
5	Mar-23	1,197,191
6	Apr-23	1,189,378
7	May-23	1,193,251
8	Jun-23	1,048,333
9	Jul-23	1,006,612
10	Aug-23	902,994
11	Sep-23	939,322
12	Oct-23	945,239
13	Nov-23	<u>988,010</u>
14	Total	14,360,755
15	13 Month Average Balance	<u><u>1,104,673</u></u>

		Accounts					
Line No.	Month	Prepaid Leases <u>16500000</u> (1) \$	Corp. Ins. <u>16521000</u> (2) \$	Prepaid Ins. I/C <u>16520000</u> (3) \$	PUC,OCA, OSBA Fees <u>16503600</u> (4) \$	Prepaid Permits <u>16503700</u> (5) \$	Total (6) \$
1	Nov-22	293,205	3,121,778	1,116,418	1,327,325	10,135	5,868,862
2	Dec-22	376,846	2,695,021	905,554	1,271,625	270	5,249,316
3	Jan-23	385,828	2,263,055	704,930	948,007	8,385	4,310,206
4	Feb-23	391,241	1,952,962	602,302	758,307	12,460	3,717,272
5	Mar-23	402,203	1,839,215	939,151	568,607	2,000	3,751,177
6	Apr-23	396,955	1,426,875	750,694	378,907	2,000	2,955,432
7	May-23	383,582	997,948	548,115	189,207	2,000	2,120,853
8	Jun-23	390,998	2,769,017	345,537	(493)	600	3,505,659
9	Jul-23	396,821	3,581,255	275,284	(493)	6,748	4,259,616
10	Aug-23	403,726	3,466,510	1,713,730	(493)	11,101	5,594,574
11	Sep-23	419,688	3,187,141	1,508,140	1,912,100	35,530	7,062,599
12	Oct-23	439,417	2,794,221	1,302,551	1,722,400	41,170	6,299,759
13	Nov-23	<u>437,593</u>	<u>2,777,998</u>	<u>1,123,714</u>	<u>1,509,890</u>	<u>79,378</u>	<u>5,928,573</u>
14	Total	5,118,105	32,872,996	11,836,119	10,584,901	211,777	60,623,897
15	13 Month Average Balance						4,663,377

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDED
NOVEMBER 30, 2023

Line No.	Month	Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)
1	11/30/2022 Balance							141,191,857	22,754,538	
2	Dec-22	249,830	6.2812	1,569,232	6.2058	3,166,508	(19,650,715)	123,110,375	19,837,861	6.2058
3	Jan-23	65,232	3.9884	260,171	6.1986	4,214,483	(26,123,894)	97,246,651	15,688,610	6.1986
4	Feb-23	42,296	2.6871	113,654	6.1891	4,516,703	(27,954,327)	69,405,978	11,214,202	6.1891
5	Mar-23	10,523	3.5279	37,124	6.1866	5,391,556	(33,355,401)	36,087,700	5,833,169	6.1866
6	Apr-23	2,993,498	1.7837	5,339,502	4.6934	55,716	(261,496)	41,165,706	8,770,951	4.6934
7	May-23	3,779,581	1.7299	6,538,297	3.8010	165,443	(628,848)	47,075,155	12,385,090	3.8010
8	Jun-23	3,132,925	1.4280	4,473,817	3.3219	(4,938)	16,404	51,565,377	15,522,953	3.3219
9	Jul-23	3,237,884	1.5445	5,000,912	3.0151	(3,335)	10,056	56,576,344	18,764,172	3.0151
10	Aug-23	2,940,894	1.4775	4,345,171	2.8068	894	(2,508)	60,919,007	21,704,172	2.8068
11	Sep-23	2,840,861	1.1544	3,279,490	2.6155	9,661	(25,267)	64,173,230	24,535,373	2.6155
12	Oct-23	1,805,691	1.4446	2,608,501	2.5353	213,323	(540,837)	66,240,894	26,127,741	2.5353
13	Nov-23	36,522	2.1263	77,657	2.5347	3,881,079	(9,837,370)	56,481,181	22,283,185	2.5347
14	Twelve Month Average ((Lns. 3 thru 14)/12)							64,170,633		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDED
NOVEMBER 30, 2023

Line No.	Acct		Pro Forma Balance 11/30/23 (\$)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>		
2	19001000	Capitalized Inventory - Fed	1,242,056	
3	19002000	Capitalized Inventory - St	310,637	
4	19005000	Cust. Advances - Fed	360,415	
5	19006000	Cust. Advances - St	90,139	
6	19005000	Federal Net Operating Loss	38,402,447	
7		Total Account 190	<u>40,405,694</u>	
8		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
9	28205000	Excess Accelerated Tax Depreciation - Fed	(356,376,120)	
10		Total Account 282	<u>(356,376,120)</u>	
11		<u>Account 283 - Deferred Income Taxes - Other</u>		
12	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	
13	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	
14		Total Account 283	<u>0</u>	
15		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>		
16	25401000 / 25405000	Deficient Deferred Taxes 190 - NOL, Inventory & Customer Advances	24,304,286	
17	25401000 / 25405000	Excess Accelerated Tax Depreciation - Fed	(159,031,548)	
18		Total Account 254	<u>(134,727,262)</u>	
19		<u>Account 182 - Regulatory Asset Deficient ADIT (Before Gross-Up)</u>		
20	18237000	Deficient Deferred Taxes 190 - Inventory & Customer Advances	1,782,085	
21		Total Account 182	<u>1,782,085</u>	
22		Total Accumulated Deferred Income Taxes (ADIT) and Excess ADIT	<u>(448,915,604)</u>	Exhibit 7, Pg. 8 & 9

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2023

Line No.	Month	Acct-23500300	Acct-23500000	Total
		Other Deposits (1) \$	Security Deposits (2) \$	Account 235 (3) \$
1	Nov-22	(140,000)	(4,261,054)	(4,401,054)
2	Dec-22	(140,000)	(4,316,251)	(4,456,251)
3	Jan-23	(140,000)	(4,304,294)	(4,444,294)
4	Feb-23	(140,000)	(4,307,178)	(4,447,178)
5	Mar-23	(140,000)	(4,336,330)	(4,476,330)
6	Apr-23	(140,000)	(4,286,535)	(4,426,535)
7	May-23	(140,000)	(4,249,619)	(4,389,619)
8	Jun-23	(140,000)	(4,255,959)	(4,395,959)
9	Jul-23	(140,000)	(4,272,639)	(4,412,639)
10	Aug-23	(140,000)	(4,260,775)	(4,400,775)
11	Sep-23	(140,000)	(4,359,285)	(4,499,285)
12	Oct-23	(140,000)	(4,471,028)	(4,611,028)
13	Nov-23	<u>(140,000)</u>	<u>(4,523,057)</u>	<u>(4,663,057)</u>
14	Total	(1,820,000)	(56,204,005)	(58,024,005)
15	13 Month Average Balance	<u><u>(140,000)</u></u>	<u><u>(4,323,385)</u></u>	<u><u>(4,463,385)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
NOVEMBER 30, 2023

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2)
1	Nov-23	(1,806,398)	1,807,448	<u>1,050</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No. 109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
 - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.

- (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2023, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8.



2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

March 1, 2024

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of November 30, 2023. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2024".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, reading "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

076437.000

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PART I. RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC. DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of November 30, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2018-2022 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book depreciation reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 through III-5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.20 RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351.00 COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	2,840,820	454,020	218,531	6.63	2.1
WELLS							
352.01 CONSTRUCTION	SQUARE *	1,126,771.92	830,128	296,644	142,617	12.66	2.1
352.02 EQUIPMENT	55-S2.5 *	1,072,969.89	394,387	678,583	327,933	30.56	2.1
TOTAL ACCOUNT 352		2,199,741.81	1,224,515	975,227	470,550		
352.10 STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353.00 LINES	60-R3 *	389,345.13	388,491	854	418	0.11	2.0
354.00 COMPRESSOR STATION EQUIPMENT	60-R2.5 *	947,637.58	884,490	63,148	30,421	3.21	2.1
355.00 MEASURING AND REGULATING EQUIPMENT	42-R1.5 *	104,476.92	104,477	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT		7,144,914.34	5,651,656	1,493,259	719,924	10.08	
DISTRIBUTION PLANT							
374.40 LAND AND LAND RIGHTS	75-R2.5	7,028,693.06	959,300	6,069,393	115,103	1.64	52.7
374.50 RIGHTS OF WAY	80-S4	3,233,171.42	1,861,489	1,371,682	34,777	1.08	39.4
TOTAL ACCOUNT 374		10,261,864.48	2,820,789	7,441,075	149,880	1.46	
375.34 STRUCTURES AND IMPROVEMENTS	60-R0.5	6,505,008.42	1,506,950	4,998,058	153,019	2.35	32.7
375.60 INDUSTRIAL MEASURING AND REGULATING	55-R1	86,083.56	76,161	9,923	501	0.58	19.8
375.70 OTHER DISTRIBUTION SYSTEMS	90-R1.5 *	45,607,375.63	5,867,081	39,740,294	1,228,628	2.69	32.3
DISTRIBUTION SYSTEM STRUCTURES	38-S1.5	3,832,093.97	1,046,336	2,785,758	109,836	2.87	25.4
OTHER BUILDINGS							
TOTAL ACCOUNT 375.70		49,439,469.60	6,913,417	42,526,052	1,338,464	2.71	31.8
375.80 COMMUNICATION	45-R3	16,515.16	8,960	7,555	349	2.11	21.6
TOTAL ACCOUNT 375		56,047,076.74	8,505,488	47,541,588	1,492,333	2.66	
376.00 MAINS	65-R1 *	137,360.94	136,246	1,115	1,115	0.81	1.0
CAST IRON	65-R1 *	60,842,644.64	40,255,238	20,587,407	1,978,494	3.25	10.4
BARE STEEL	65-R1	2,624,217,651.51	339,469,812	2,284,747,840	60,774,815	2.32	37.6
OTHER							
TOTAL ACCOUNT 376		2,685,197,657.09	379,861,296	2,305,336,362	62,754,424	2.34	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ANNUAL RATE (7)=(6)/(3)	
378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	142,627,114.38	29,749,651	112,877,463	4,499,384	3.15	25.1
379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	119,158.02	28,369	90,789	10,830	9.09	8.4
380.00 SERVICES							
BARE STEEL	45-R0.5 *	761,798.31	516,672	245,126	41,341	5.43	5.9
OTHER	45-R0.5	809,307,000.01	153,526,401	655,780,599	27,213,920	3.36	24.1
TOTAL ACCOUNT 380		810,068,798.32	154,043,073	656,025,725	27,255,261	3.36	
381.00 METERS	44-S1	45,648,334.73	18,120,321	27,528,014	1,130,894	2.48	24.3
381.10 METERS - AMR	20-S2.5	24,668,228.32	19,342,376	5,325,852	643,703	2.61	8.3
382.00 METER INSTALLATIONS	55-R3	45,961,179.16	15,884,744	30,076,435	874,551	1.90	34.4
383.00 HOUSE REGULATORS	50-S2	17,839,414.03	5,628,047	12,211,367	355,700	1.99	34.3
384.00 HOUSE REGULATOR INSTALLATIONS	40-S4	3,484,788.15	2,893,818	590,970	46,640	1.34	12.7
385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	7,566,584.47	2,537,333	5,029,251	404,614	5.35	12.4
OTHER EQUIPMENT							
387.00 GENERAL	32-R1	136,698.14	83,634	53,064	4,546	3.33	11.7
387.40 COMMUNICATION EQUIPMENT	25-R1.5	15,067,878.39	2,770,222	12,297,656	845,993	5.61	14.5
387.50 GPS EQUIPMENT	10-S3	2,201,371.95	1,822,003	379,369	175,023	7.95	2.2
TOTAL ACCOUNT 387		17,405,948.48	4,675,859	12,730,089	1,025,562	5.89	
TOTAL DISTRIBUTION PLANT		3,866,896,146.37	644,091,164	3,222,804,980	100,643,776	2.60	
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
OFFICE FURNITURE AND EQUIPMENT							
391.10 FURNITURE	20-SQ	3,510,573.22	1,101,307	2,409,266	167,126	4.76	14.4
391.11 EQUIPMENT	15-SQ	91,303.67	58,754	32,550	5,855	6.41	5.6
391.12 INFORMATION SYSTEMS	5-SQ	571,397.89	568,652	2,746	767	0.13	3.6
TOTAL ACCOUNT 391		4,173,274.78	1,728,713	2,444,562	173,748	4.16	
392.00 TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,610	7	2	0.01	3.5
TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00 EQUIPMENT	25-SQ	20,625,777.22	7,252,261	13,373,516	792,845	3.84	16.9
394.12 CNG FACILITIES	12-S1.5	18,450.18	16,693	1,757	0	-	-
TOTAL ACCOUNT 394		20,644,227.40	7,268,954	13,375,273	792,845	3.84	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
395.00 LABORATORY EQUIPMENT	20-SQ	264,921.24	105,851	159,070	14,111	5.33	11.3
396.00 POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	991,329	(42,631)	0	-	-
397.50 COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	770,403.41	769,271	1,132	97	0.01	11.7
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	970,237.19	591,302	378,935	58,034	5.98	6.5
TOTAL GENERAL PLANT		27,847,200.37	11,530,851	16,316,348	1,038,837	3.73	
SUBTOTAL DEPRECIABLE PLANT		3,901,888,261.08	661,273,671	3,240,614,587	102,402,537	2.62	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		56,783,421.45	29,165,856	27,617,565	8,140,377		
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		7,289,690.12	3,680,671	3,609,019	1,198,839		
362.10 ENVIRONMENTAL REMEDIATION		0.00	(239,108)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,136,754.55	2,678,297	2,458,458	230,259		
SUBTOTAL AMORTIZABLE PLANT		69,209,866.12	35,285,716	33,685,042	9,569,475		
NONDEPRECIABLE PLANT		3,533,180.56	234,885				
TOTAL GAS PLANT		3,974,631,307.76	696,794,072	3,274,299,629	111,972,012		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20	21,434.00										(21,434.00)	(4,287)
353.00	633.71		220.40								(854.11)	(171)
362.10	101,148.90		84,433.04		66,230.55		83,079.72		69,176.77		(404,068.98)	(80,814)
374.40	3,646.96		4,027.90		181.75		3,641.92		42.58		(11,541.11)	(2,308)
375.34	35,116.51		13,446.58		53,446.96		31,402.00		48,151.18		(181,563.23)	(36,313)
375.60			518.68								(518.68)	(104)
375.70					6.91				81.46		(88.37)	(18)
376.00	1,441,406.34		1,562,758.41		908,940.08		1,247,022.81		1,515,043.62		(6,675,171.26)	(1,335,034)
378.00	370,922.18		197,320.30		137,617.14		131,514.72		229,635.04		(1,067,009.38)	(213,402)
379.10	76,321.00										(76,321.00)	(15,264)
380.00	3,052,049.09		3,345,786.25		4,200,676.28		3,747,310.91		4,306,166.33		(18,651,988.86)	(3,730,398)
381.00		60,956.85	675.26								60,281.59	12,056
382.00	10.01						2,403.39		26.66		(2,440.06)	(488)
383.00					925.21						(925.21)	(185)
385.00	124,888.37		187,266.09		82,945.35		28,224.94		53,649.53		(476,974.28)	(95,395)
387.40	5,150.01		2,001.41		1,780.14		1,065.03		15,721.85		(25,718.44)	(5,144)
392.00		13,348.29		606.50						1,552.00	15,506.79	3,101
394.12		6,262.88									6,262.88	1,253
396.00		123,650.81			3,239.63						(3,239.63)	(648)
										29,366.75	153,017.56	30,604
TOTAL	5,232,727.08	204,218.83	5,398,454.32	606.50	5,455,990.00	0.00	5,275,665.44	0.00	6,237,695.02	30,918.75	(27,364,787.78)	(5,472,959)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	6,698	6,698				0.0
1888	7,418	7,418				0.0
1889	7,449	7,449				0.0
1890	5,619	5,619				0.0
1891	8,617	8,617				0.0
1892	2,295	2,295				0.0
1893	1,132	1,132				0.0
1894	3,312	3,313		1-	1-	0.0
1895	1,502	1,502			1-	0.0
1896	4,809	4,809			1-	0.0
1897	2,713	2,713			1-	0.0
1898	3,450	3,450			1-	0.0
1899	2,675	2,675			1-	0.0
1900	10,431	10,431			1-	0.0
1901	362,115	289,222	72,893		72,892	0.0
1902	29,759	25,121	4,638		77,530	0.0
1903	39,116	33,992	5,124		82,654	0.0
1904	27,898	23,936	3,962		86,616	0.0
1905	36,722	31,560	5,162		91,778	0.0
1906	24,352	20,260	4,092		95,870	0.0
1907	39,223	31,122	8,101		103,971	0.0
1908	21,946	18,399	3,547		107,518	0.0
1909	21,709	18,180	3,529		111,047	0.0
1910	16,428	12,944	3,484		114,531	0.0
1911	17,180	13,553	3,627		118,158	0.0
1912	12,691	10,220	2,471		120,629	0.0
1913	27,864	22,201	5,663		126,292	0.0
1914	28,118	22,876	5,242		131,534	0.0
1915	22,636	19,696	2,940		134,474	0.0
1916	18,341	14,330	4,011		138,485	0.0
1917	20,522	16,295	4,227		142,712	0.0
1918	5,386	4,591	795		143,507	0.0
1919	11,702	9,201	2,501		146,008	0.0
1920	14,001	11,330	2,671		148,679	0.0
1921	33,898	29,966	3,932		152,611	0.0
1922	54,736	41,797	12,939		165,550	0.0
1923	32,714	26,540	6,174		171,724	0.0
1924	54,520	41,128	13,392		185,116	0.0
1925	72,526	56,719	15,807		200,923	0.0
1926	91,960	69,567	22,393		223,316	0.0
1927	66,554	51,305	15,249		238,565	0.0
1928	105,463	79,810	25,653		264,218	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1929	149,487	115,658	33,829		298,047	0.0
1930	132,540	97,012	35,528		333,575	0.0
1931	138,631	101,311	37,320		370,895	0.0
1932	27,306	20,397	6,909		377,804	0.0
1933	29,308	22,575	6,733		384,537	0.0
1934	34,540	26,068	8,472		393,009	0.0
1935	26,787	19,130	7,657		400,666	0.0
1936	41,380	30,513	10,867		411,533	0.0
1937	60,969	45,385	15,584		427,117	0.0
1938	52,858	42,443	10,415		437,532	0.0
1939	123,183	106,522	16,661		454,193	0.0
1940	111,960	84,190	27,770		481,963	0.0
1941	177,074	128,435	48,639		530,602	0.0
1942	103,516	76,792	26,724		557,326	0.0
1943	54,407	41,091	13,316		570,642	0.0
1944	29,580	23,860	5,720		576,362	0.0
1945	23,872	18,794	5,078		581,440	0.0
1946	83,801	62,092	21,709		603,149	0.0
1947	95,967	70,720	25,247		628,396	0.0
1948	252,056	183,960	68,096		696,492	0.0
1949	554,996	390,276	164,720		861,212	0.0
1950	1,085,996	758,934	327,062		1,188,274	0.0
1951	762,999	538,318	224,681		1,412,955	0.0
1952	1,803,658	1,236,179	567,479		1,980,434	0.1
1953	1,184,291	819,323	364,968		2,345,402	0.1
1954	1,692,802	1,159,635	533,167		2,878,569	0.1
1955	4,412,364	3,001,407	1,410,957		4,289,526	0.1
1956	2,714,510	1,834,192	880,318		5,169,844	0.2
1957	3,568,068	2,410,139	1,157,929		6,327,773	0.2
1958	4,294,342	2,894,846	1,399,496		7,727,269	0.2
1959	3,608,050	2,417,478	1,190,572		8,917,841	0.3
1960	3,792,483	2,539,834	1,252,649		10,170,490	0.3
1961	4,014,412	2,675,468	1,338,944		11,509,434	0.4
1962	3,796,466	2,501,189	1,295,277		12,804,711	0.4
1963	4,813,554	3,152,399	1,661,155		14,465,866	0.4
1964	4,964,432	3,256,786	1,707,646		16,173,512	0.5
1965	4,076,611	2,663,146	1,413,465		17,586,977	0.5
1966	5,430,203	3,514,800	1,915,403		19,502,380	0.6
1967	5,283,494	3,394,492	1,889,002		21,391,382	0.7
1968	4,711,979	2,959,802	1,752,177		23,143,559	0.7
1969	3,909,959	2,390,776	1,519,183		24,662,742	0.8
1970	3,842,573	2,714,239	1,128,334		25,791,076	0.8
1971	5,675,538	3,588,628	2,086,910		27,877,986	0.9
1972	3,135,677	1,853,621	1,282,056		29,160,042	0.9
1973	3,423,040	1,739,321	1,683,719		30,843,761	1.0
1974	3,013,737	1,343,985	1,669,752		32,513,513	1.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1975	2,959,556	1,325,254	1,634,302		34,147,815	1.1
1976	2,656,892	1,441,999	1,214,893		35,362,708	1.1
1977	6,140,420	3,287,015	2,853,405		38,216,113	1.2
1978	6,061,328	3,183,404	2,877,924		41,094,037	1.3
1979	7,529,215	3,978,927	3,550,288		44,644,325	1.4
1980	10,308,809	5,420,986	4,887,823		49,532,148	1.5
1981	11,873,648	6,252,907	5,620,741		55,152,889	1.7
1982	10,703,995	5,444,776	5,259,219		60,412,108	1.9
1983	9,417,380	4,711,398	4,705,982		65,118,090	2.0
1984	10,859,782	5,395,866	5,463,916		70,582,006	2.2
1985	11,048,422	5,482,599	5,565,823		76,147,829	2.3
1986	12,376,544	6,023,601	6,352,943		82,500,772	2.5
1987	13,369,989	6,527,104	6,842,885		89,343,657	2.8
1988	15,549,780	7,377,796	8,171,984		97,515,641	3.0
1989	14,481,820	6,783,299	7,698,521		105,214,162	3.2
1990	12,852,931	5,946,402	6,906,529		112,120,691	3.5
1991	12,848,356	5,868,680	6,979,676		119,100,367	3.7
1992	14,512,174	6,428,089	8,084,085		127,184,452	3.9
1993	15,249,614	6,604,887	8,644,727		135,829,179	4.2
1994	18,275,548	7,614,922	10,660,626		146,489,805	4.5
1995	17,525,427	7,063,068	10,462,359		156,952,164	4.8
1996	19,175,862	7,960,370	11,215,492		168,167,656	5.2
1997	19,910,221	7,595,797	12,314,424		180,482,080	5.6
1998	19,349,480	7,477,498	11,871,982		192,354,062	5.9
1999	18,534,814	7,153,477	11,381,337		203,735,399	6.3
2000	20,197,013	8,164,593	12,032,420		215,767,819	6.7
2001	20,420,156	7,449,294	12,970,862		228,738,681	7.1
2002	16,590,680	6,062,170	10,528,510		239,267,191	7.4
2003	20,229,214	7,093,120	13,136,094		252,403,285	7.8
2004	28,166,901	9,111,302	19,055,599		271,458,884	8.4
2005	33,406,554	9,798,070	23,608,484		295,067,368	9.1
2006	21,620,895	6,296,209	15,324,686		310,392,054	9.6
2007	54,741,768	14,877,683	39,864,085		350,256,139	10.8
2008	77,311,066	20,271,968	57,039,098		407,295,237	12.6
2009	52,318,011	12,926,890	39,391,121		446,686,358	13.8
2010	66,905,743	15,913,142	50,992,601		497,678,959	15.4
2011	122,870,764	32,565,817	90,304,947		587,983,906	18.1
2012	133,281,452	31,340,747	101,940,705		689,924,611	21.3
2013	161,044,139	30,319,671	130,724,468		820,649,079	25.3
2014	180,037,867	33,681,947	146,355,920		967,004,999	29.8
2015	181,464,560	30,349,450	151,115,110	1,118,120,109	34.5	
2016	217,800,379	30,731,293	187,069,086	1,305,189,195	40.3	
2017	257,400,214	33,375,635	224,024,579	1,529,213,774	47.2	
2018	232,229,355	26,832,115	205,397,240	1,734,611,014	53.5	
2019	326,393,729	31,243,718	295,150,011	2,029,761,025	62.6	
2020	315,274,265	24,630,632	290,643,633	2,320,404,658	71.6	

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2021	317,568,126	18,619,570	298,948,556	2,619,353,214	80.8
2022	362,088,590	13,132,133	348,956,457	2,968,309,671	91.6
2023	276,247,627	3,942,701	272,304,926	3,240,614,597	100.0
SUBTOTAL	3,901,888,261	661,273,671	3,240,614,587		
AMORTIZABLE PLANT	69,209,866	35,285,716	33,924,150		
NONDEPRECIABLE PLANT	3,533,181	234,685	3,298,496		
TOTAL	3,974,631,308	696,794,072	3,277,837,233		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,823	1,896			
1973	35.65	34	35	1	2.08	
	1,932.08	1,857	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	119,345	120,416	3,831	2.04	1,878
1971	44,955.88	43,157	43,544	1,412	2.04	692
1972	14,771.99	14,169	14,296	476	2.05	232
1973	1,046.90	1,003	1,012	35	2.05	17
1996	107,318.16	99,741	100,636	6,682	2.08	3,212
1997	932.86	865	873	60	2.07	29
1998	7,804.72	7,221	7,286	519	2.05	253
2001	87,639.68	80,155	80,874	6,766	2.09	3,237
2003	212,167.85	192,754	194,484	17,684	2.06	8,584
2004	195,419.81	176,445	178,028	17,392	2.09	8,322
2008	670,893.34	591,594	596,903	73,990	2.07	35,744
2009	11,299.51	9,871	9,960	1,340	2.09	641
2012	59,116.96	50,013	50,462	8,655	2.08	4,161
2013	744,499.18	620,391	625,958	118,541	2.08	56,991
2014	847,869.30	694,575	700,808	147,061	2.08	70,702
2015	51,937.15	41,659	42,033	9,904	2.08	4,762
2016	9,550.22	7,459	7,526	2,024	2.08	973
2018	29,388.01	21,236	21,426	7,962	2.08	3,828
2019	29,178.67	19,833	20,011	9,168	2.08	4,408
2021	44,803.07	24,068	24,284	20,519	2.08	9,865
2022	0.01					
	3,294,840.04	2,815,554	2,840,820	454,020		218,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 6.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	314,032	279,472	46,788	2.08	22,494
1971	246,359.45	236,956	210,879	35,480	2.08	17,058
1972	166,322.06	159,855	142,263	24,059	2.08	11,567
2020	162,265.00	100,801	89,708	72,557	2.08	34,883
2021	225,565.56	121,138	107,806	117,760	2.08	56,615
	1,126,771.92	932,782	830,128	296,644		142,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						12.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	60,176	34,953	27,754	1.98	14,017
1971	60,755.98	58,266	33,843	26,913	1.99	13,524
1972	42,286.87	40,535	23,544	18,743	1.99	9,419
1978	2,281.54	2,186	1,270	1,012	1.98	511
2020	378,618.34	235,198	136,612	242,006	2.08	116,349
2021	526,319.67	282,634	164,165	362,155	2.08	174,113
2022	0.01					
	1,072,969.89	678,995	394,387	678,583		327,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						30.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	199,185	206,932	9	2.08	4
	206,940.78	199,185	206,932	9		4
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	249,763	259,954	373	2.03	184
1972	56,823.89	54,486	56,709	115	2.03	57
1973	54,831.76	52,543	54,687	145	2.03	71
1984	13,885.22	13,190	13,728	157	2.08	75
1989	3,477.25	3,279	3,413	64	2.08	31
	389,345.13	373,261	388,491	854		418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						0.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,166	5,338	5	1.92	3
1952	23,888.55	23,084	23,851	38	1.94	20
1957	363.93	351	363	1	1.97	1
1967	1,175.28	1,129	1,166	9	2.02	4
1969	2,168.00	2,081	2,150	18	2.02	9
1970	490,166.55	470,089	485,700	4,467	2.03	2,200
1971	21,258.89	20,377	21,054	205	2.03	101
1972	4,125.93	3,952	4,083	43	2.03	21
1979	1,860.35	1,777	1,836	24	2.09	11
1987	19,667.77	18,621	19,239	429	2.05	209
1991	11,137.86	10,471	10,819	319	2.07	154
1993	1,506.99	1,412	1,459	48	2.05	23
2013	280,679.09	233,890	241,658	39,021	2.08	18,760
2017	84,295.52	63,660	65,774	18,522	2.08	8,905
	947,637.58	856,060	884,490	63,148		30,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 3.21

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

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

INTERIM SURVIVOR CURVE.. IOWA 42-R1.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1970	56,228.75	53,516	56,229
1975	2,685.09	2,549	2,685
1981	13,738.52	13,112	13,739
1986	29,489.73	28,027	29,490
1987	2,334.83	2,211	2,334

104,476.92	99,415	104,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,634.55	1,443	1,304	331	8.77	38
1953	2.00	1	1	1	20.15	
1957	3,252.89	2,287	2,067	1,186	22.28	53
1961	830.30	558	504	326	24.59	13
1962	323.97	215	194	130	25.19	5
1963	5,684.12	3,728	3,369	2,315	25.81	90
1964	3,704.51	2,399	2,168	1,537	26.43	58
1965	1,141.73	730	660	482	27.06	18
1966	2,376.11	1,499	1,355	1,021	27.70	37
1967	11,428.60	7,110	6,425	5,004	28.34	177
1968	1,995.68	1,224	1,106	890	29.00	31
1969	12,188.98	7,367	6,658	5,531	29.67	186
1970	8,052.25	4,795	4,333	3,719	30.34	123
1971	20,628.93	12,097	10,932	9,697	31.02	313
1972	11,627.89	6,712	6,066	5,562	31.71	175
1973	5,483.64	3,114	2,814	2,670	32.41	82
1974	16,629.52	9,288	8,393	8,237	33.11	249
1975	25,260.98	13,870	12,534	12,727	33.82	376
1976	24,345.48	14,775	13,352	10,993	30.71	358
1977	54,299.74	32,515	29,384	24,916	31.10	801
1978	21,191.48	12,511	11,306	9,885	31.51	314
1979	36,560.99	21,110	19,077	17,484	32.51	538
1980	22,946.84	13,052	11,795	11,152	32.92	339
1981	39,985.17	22,388	20,232	19,753	33.34	592
1982	62,650.36	34,251	30,952	31,698	34.34	923
1983	40,130.50	21,570	19,493	20,638	34.77	594
1984	44,787.52	23,657	21,379	23,409	35.21	665
1985	66,040.22	33,998	30,724	35,316	36.21	975
1986	39,814.42	20,110	18,173	21,641	36.66	590
1987	63,884.90	31,642	28,595	35,290	37.11	951
1988	98,844.45	47,613	43,027	55,817	38.11	1,465
1989	131,102.83	61,815	55,862	75,241	38.58	1,950
1990	83,991.22	38,737	35,006	48,985	39.04	1,255
1991	49,174.56	22,001	19,882	29,293	40.04	732
1992	13,465.78	5,881	5,315	8,151	40.53	201
1993	43,267.14	18,423	16,649	26,618	41.01	649
1994	35,296.72	14,535	13,135	22,162	42.01	528
1995	19,271.18	7,722	6,978	12,293	42.50	289
1996	46,023.19	17,917	16,191	29,832	43.01	694
1997	37,722.81	14,150	12,787	24,936	44.01	567
1998	9,168.06	3,333	3,012	6,156	44.51	138
1999	6,027.94	2,119	1,915	4,113	45.03	91
2000	14,218.67	4,827	4,362	9,857	45.55	216

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,623.43	4,428	4,002	9,621	46.55	207
2002	3,026.59	946	855	2,172	47.08	46
2003	43,663.62	13,103	11,841	31,823	47.61	668
2004	45,205.64	12,902	11,659	33,547	48.61	690
2005	25,590.76	6,976	6,304	19,287	49.15	392
2006	32,821.94	8,517	7,697	25,125	49.70	506
2007	66,976.43	16,490	14,902	52,074	50.25	1,036
2008	16,456.19	3,831	3,462	12,994	50.81	256
2009	133,402.95	29,042	26,245	107,158	51.81	2,068
2010	80,507.25	16,415	14,834	65,673	52.38	1,254
2011	76,852.69	14,602	13,196	63,657	52.94	1,202
2012	208,077.90	36,580	33,057	175,021	53.52	3,270
2013	199,508.04	32,221	29,118	170,390	54.10	3,150
2014	75,477.27	11,088	10,020	65,457	54.69	1,197
2015	135,848.29	17,946	16,218	119,630	55.28	2,164
2016	172,118.26	20,293	18,339	153,779	55.48	2,772
2017	345,514.12	35,484	32,067	313,447	56.08	5,589
2018	193,139.07	16,958	15,325	177,814	56.31	3,158
2019	199,608.06	14,372	12,988	186,620	56.93	3,278
2020	224,281.44	12,717	11,492	212,789	56.83	3,744
2021	2,603,113.23	105,686	95,507	2,507,606	57.11	43,908
2022	271,506.34	6,652	6,011	265,495	56.39	4,708
2023	625,914.73	5,195	4,695	621,220	54.49	11,401
	7,028,693.06	1,061,533	959,300	6,069,393		115,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.7						1.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	947	952			
1886	9,401.15	9,295	9,401			
1887	4,690.00	4,623	4,690			
1888	6,579.75	6,473	6,580			
1889	6,551.18	6,438	6,551			
1890	1,679.50	1,648	1,680			
1891	8,350.23	8,186	8,350			
1892	1,354.95	1,327	1,355			
1893	650.85	636	651			
1894	1,616.78	1,579	1,617			
1895	1,133.20	1,105	1,133			
1896	4,260.56	4,151	4,261			
1897	2,267.65	2,206	2,268			
1898	1,633.73	1,587	1,634			
1899	934.25	907	934			
1900	8,185.42	7,932	8,185			
1901	15,227.76	14,733	15,228			
1902	7,330.74	7,083	7,331			
1903	15,446.32	14,904	15,446			
1904	8,443.31	8,134	8,443			
1905	13,211.32	12,706	13,211			
1906	5,826.89	5,596	5,827			
1907	4,318.72	4,141	4,319			
1908	5,084.82	4,868	5,085			
1909	5,578.23	5,331	5,578			
1910	944.58	901	945			
1911	1,805.52	1,720	1,806			
1912	1,590.08	1,512	1,590			
1913	4,199.64	3,984	4,200			
1914	6,522.34	6,177	6,522			
1915	9,299.36	8,790	9,299			
1916	2,133.53	2,013	2,134			
1917	2,947.27	2,774	2,947			
1918	969.85	911	970			
1919	713.16	668	713			
1920	1,116.43	1,044	1,115	1	5.19	
1921	2,386.50	2,226	2,377	10	5.37	2
1922	5,478.84	5,099	5,444	35	5.54	6
1923	5,748.64	5,338	5,699	50	5.72	9
1924	2,962.36	2,743	2,929	33	5.92	6
1925	8,085.67	7,467	7,973	113	6.12	18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,399	3,629	61	6.32	10
1927	3,441.21	3,161	3,375	66	6.52	10
1928	3,616.30	3,312	3,536	80	6.74	12
1929	9,736.71	8,888	9,490	247	6.97	35
1930	3,705.73	3,373	3,601	105	7.19	15
1931	4,695.61	4,259	4,547	149	7.43	20
1932	2,031.20	1,836	1,960	71	7.68	9
1933	2,540.95	2,289	2,444	97	7.93	12
1934	4,020.82	3,609	3,853	168	8.19	21
1935	866.62	775	827	40	8.47	5
1936	4,994.63	4,448	4,749	246	8.75	28
1937	3,607.79	3,200	3,417	191	9.04	21
1938	1,245.49	1,100	1,174	71	9.34	8
1939	956.06	841	898	58	9.66	6
1940	13,850.45	12,123	12,944	906	9.98	91
1941	4,887.61	4,257	4,545	343	10.32	33
1942	8,169.68	7,080	7,559	611	10.67	57
1943	1,693.42	1,460	1,559	134	11.03	12
1944	978.40	839	896	82	11.41	7
1945	1,004.81	857	915	90	11.80	8
1946	344.00	291	311	33	12.21	3
1947	142.29	120	128	14	12.63	1
1948	3,080.71	2,578	2,753	328	13.06	25
1949	16,198.32	13,461	14,373	1,825	13.52	135
1950	20,911.66	17,255	18,424	2,488	13.99	178
1951	11,956.42	9,792	10,455	1,501	14.48	104
1952	8,038.39	6,533	6,975	1,063	14.98	71
1953	5,949.87	4,797	5,122	828	15.50	53
1954	21,585.01	17,255	18,424	3,161	16.05	197
1955	32,149.56	25,475	27,200	4,950	16.61	298
1956	51,558.51	40,480	43,221	8,338	17.19	485
1957	19,916.61	15,488	16,537	3,380	17.79	190
1958	63,499.25	48,879	52,189	11,310	18.42	614
1959	28,371.09	21,612	23,076	5,295	19.06	278
1960	26,305.63	19,821	21,163	5,143	19.72	261
1961	15,768.03	11,745	12,540	3,228	20.41	158
1962	18,087.78	13,315	14,217	3,871	21.11	183
1963	27,374.57	19,901	21,249	6,126	21.84	280
1964	40,027.79	28,730	30,676	9,352	22.58	414
1965	17,574.04	12,445	13,288	4,286	23.35	184
1966	18,597.25	12,988	13,868	4,729	24.13	196
1967	96,910.77	66,711	71,229	25,682	24.93	1,030
1968	82,637.79	56,038	59,833	22,805	25.75	886

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	30,749	32,831	13,227	26.59	497
1970	45,097.36	29,624	31,630	13,467	27.45	491
1971	54,600.87	35,272	37,661	16,940	28.32	598
1972	80,822.88	51,323	54,799	26,024	29.20	891
1973	31,060.02	19,374	20,686	10,374	30.10	345
1974	42,716.26	26,153	27,924	14,792	31.02	477
1975	53,203.52	31,962	34,126	19,078	31.94	597
1976	46,796.87	28,401	30,324	16,473	30.71	536
1977	50,016.13	29,715	31,727	18,289	31.71	577
1978	27,600.77	16,171	17,266	10,335	32.10	322
1979	28,400.77	16,274	17,376	11,025	33.10	333
1980	24,054.08	13,473	14,385	9,669	34.10	284
1981	55,235.53	30,225	32,272	22,964	35.10	654
1982	47,534.94	25,398	27,118	20,417	36.10	566
1983	27,148.25	14,155	15,114	12,034	37.10	324
1984	30,306.87	15,411	16,455	13,852	38.10	364
1985	72,105.59	35,736	38,156	33,950	39.10	868
1986	17,533.91	8,464	9,037	8,497	40.10	212
1987	27,416.83	12,880	13,752	13,665	41.10	332
1988	11,339.22	5,181	5,532	5,807	42.10	138
1989	70,129.19	31,137	33,246	36,883	43.10	856
1990	44,760.66	19,296	20,603	24,158	44.10	548
1991	35,224.46	14,731	15,729	19,495	45.10	432
1992	54,141.31	21,943	23,429	30,712	46.10	666
1993	58,993.43	23,149	24,717	34,276	47.10	728
1994	184,531.84	70,030	74,772	109,760	48.10	2,282
1995	584,928.49	214,435	228,956	355,972	49.10	7,250
1996	126,940.88	44,899	47,939	79,002	50.10	1,577
1997	68,030.65	23,185	24,755	43,276	51.10	847
1998	40,132.45	13,159	14,050	26,082	52.10	501
2000	15,568.19	4,703	5,021	10,547	54.10	195
2001	39,714.12	11,485	12,263	27,451	55.10	498
2002	181,571.19	50,168	53,565	128,006	56.10	2,282
2003	1,938.28	511	546	1,392	57.10	24
	3,233,171.42	1,748,676	1,861,489	1,371,682		34,777

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
1913	430.94	398	390	41	4.57	9
1914	264.24	242	237	27	5.03	5
1925	211.96	178	174	38	9.64	4
1928	563.20	461	451	112	10.84	10
1929	4,189.96	3,405	3,333	857	11.24	76
1930	4,437.35	3,577	3,501	936	11.63	80
1931	1,147.03	917	898	249	12.03	21
1932	1,627.26	1,290	1,263	364	12.42	29
1933	1,875.00	1,474	1,443	432	12.82	34
1934	1,102.49	860	842	260	13.22	20
1935	15.51	12	12	4	13.61	
1936	1,998.78	1,532	1,500	499	14.01	36
1938	618.55	466	456	163	14.81	11
1939	4,103.04	3,062	2,997	1,106	15.22	73
1940	554.29	410	401	153	15.62	10
1941	897.54	658	644	254	16.03	16
1942	116.21	84	82	34	16.44	2
1943	181.83	131	128	54	16.85	3
1945	639.53	451	441	199	17.68	11
1946	1,024.41	715	700	324	18.10	18
1947	2,307.10	1,595	1,561	746	18.52	40
1948	6,715.12	4,595	4,498	2,217	18.94	117
1949	1,156.73	783	766	391	19.37	20
1950	5,042.16	3,378	3,306	1,736	19.80	88
1951	7,765.78	5,147	5,038	2,728	20.23	135
1952	15,602.82	10,228	10,011	5,592	20.67	271
1953	22,977.37	14,893	14,577	8,400	21.11	398
1954	13,968.48	8,951	8,761	5,207	21.55	242
1955	12,140.88	7,689	7,526	4,615	22.00	210
1956	22,115.23	13,840	13,547	8,568	22.45	382
1957	29,374.58	18,158	17,773	11,602	22.91	506
1958	37,531.63	22,919	22,433	15,099	23.36	646
1959	24,741.65	14,919	14,603	10,139	23.82	426
1960	25,160.28	14,975	14,658	10,502	24.29	432
1961	35,273.82	20,717	20,278	14,996	24.76	606
1962	35,611.79	20,637	20,200	15,412	25.23	611
1963	19,927.14	11,388	11,147	8,780	25.71	342
1964	40,470.81	22,805	22,322	18,149	26.19	693
1965	27,828.79	15,459	15,131	12,698	26.67	476
1966	27,208.84	14,892	14,576	12,633	27.16	465
1967	18,571.27	10,013	9,801	8,770	27.65	317
1968	8,481.65	4,504	4,409	4,073	28.14	145
1969	15,585.00	8,146	7,973	7,612	28.64	266

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
1970	5,033.19	2,588	2,533	2,500	29.15	86
1971	20,648.66	10,445	10,224	10,425	29.65	352
1972	10,177.69	5,062	4,955	5,223	30.16	173
1973	12,609.98	6,162	6,031	6,579	30.68	214
1974	8,643.10	4,149	4,061	4,582	31.20	147
1975	16,872.99	7,953	7,784	9,089	31.72	287
1976	22,562.45	14,228	13,926	8,636	27.77	311
1977	14,410.77	9,030	8,839	5,572	27.66	201
1978	21,032.60	12,992	12,717	8,316	28.11	296
1979	29,714.20	18,081	17,698	12,016	28.58	420
1980	12,380.66	7,418	7,261	5,120	29.04	176
1981	27,705.54	16,335	15,989	11,717	29.53	397
1982	37,398.35	21,841	21,378	16,020	29.50	543
1983	11,742.20	6,739	6,596	5,146	30.01	171
1984	14,547.02	8,200	8,026	6,521	30.51	214
1985	12,792.93	7,126	6,975	5,818	30.55	190
1986	26,393.61	14,419	14,113	12,281	31.08	395
1987	3,272.42	1,752	1,715	1,557	31.61	49
1988	16,513.79	8,714	8,529	7,985	31.70	252
1989	14,462.96	7,466	7,308	7,155	32.25	222
1990	8,288.97	4,210	4,121	4,168	32.38	129
1991	15,500.94	7,738	7,574	7,927	32.52	244
1992	129.79	63	62	68	33.10	2
1993	21,326.29	10,183	9,967	11,359	33.28	341
1995	13,604.01	6,224	6,092	7,512	33.70	223
1996	11,828.32	5,254	5,143	6,685	34.31	195
1997	16,887.61	7,316	7,161	9,727	34.56	281
1998	59,658.50	25,170	24,636	35,022	34.83	1,006
1999	2,550.99	1,053	1,031	1,520	34.76	44
2000	23,235.27	9,303	9,106	14,129	35.06	403
2001	26,614.83	10,321	10,102	16,513	35.39	467
2002	14,721.25	5,548	5,430	9,291	35.40	262
2003	62,637.02	22,762	22,279	40,358	35.76	1,129
2004	25,048.70	8,802	8,615	16,434	35.83	459
2005	48,475.82	16,428	16,080	32,396	35.93	902
2006	58,802.88	19,152	18,746	40,057	36.06	1,111
2007	102,539.00	31,982	31,304	71,235	36.22	1,967
2008	346,196.17	103,547	101,352	244,844	36.13	6,777
2009	94,413.46	26,813	26,244	68,169	36.35	1,875
2010	169,323.54	45,667	44,699	124,625	36.33	3,430
2011	199,439.56	51,017	49,935	149,505	36.13	4,138
2012	228,719.76	54,847	53,684	175,036	36.20	4,835
2013	228,047.63	51,311	50,223	177,825	35.88	4,956

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. 0						
2014	362,322.54	75,399	73,800	288,523	35.83	8,053
2015	879,802.52	168,834	165,255	714,548	35.44	20,162
2016	386,902.15	67,437	66,007	320,895	35.14	9,132
2017	357,772.27	56,027	54,839	302,933	34.57	8,763
2018	165,117.37	22,720	22,238	142,879	33.95	4,209
2019	661,834.33	77,766	76,118	585,716	33.18	17,653
2020	289,730.40	27,814	27,224	262,506	32.17	8,160
2021	248,117.37	18,113	17,729	230,388	30.70	7,504
2022	296,767.19	14,156	13,856	282,911	28.26	10,011
2023	258,178.82	4,957	4,852	253,327	23.46	10,798
	6,505,008.42	1,539,588	1,506,950	4,998,058		153,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1928	87.15	79	87			
1930	127.57	115	128			
1931	263.40	236	263			
1934	783.68	689	784			
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	533	619			
1938	1,433.03	1,226	1,433			
1940	440.04	371	440			
1942	1,018.37	846	1,018			
1944	2,850.41	2,332	2,850			
1946	377.07	304	377			
1947	568.77	454	569			
1948	482.71	382	483			
1950	1,857.60	1,445	1,836	22	12.22	2
1951	3,131.90	2,414	3,067	65	12.61	5
1952	3,969.07	3,031	3,851	118	13.00	9
1953	4,259.74	3,222	4,093	167	13.40	12
1955	4,904.63	3,637	4,620	285	14.21	20
1956	2,507.83	1,841	2,339	169	14.62	12
1957	14,375.38	10,444	13,268	1,107	15.04	74
1958	1,667.93	1,199	1,523	145	15.46	9
1959	5,902.55	4,197	5,332	571	15.89	36
1960	1,345.00	946	1,202	143	16.32	9
1961	1,954.81	1,359	1,726	229	16.76	14
1963	3,416.99	2,320	2,947	470	17.65	27
1967	1,614.49	1,041	1,323	291	19.52	15
1970	2,450.11	1,516	1,926	524	20.98	25
1971	7,721.50	4,706	5,979	1,742	21.48	81
1972	1.00	1	1			
1980	3,885.67	2,547	3,236	650	22.81	28
1988	11,897.69	6,827	8,673	3,225	26.31	123
	86,083.56	60,408	76,161	9,923		501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 0.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,968	21,208	1,995	9.13	219
1959	530.28	455	483	47	9.14	5
1978	1,767.28	1,469	1,560	207	9.23	22
1985	19,951.17	16,019	17,014	2,937	9.43	311
1987	7,647.96	6,099	6,478	1,170	9.25	126
1995	8,147.09	6,135	6,516	1,631	9.32	175
1998	14,593.54	10,646	11,307	3,286	9.43	348
1999	5,204.23	3,761	3,995	1,210	9.37	129
2001	17,099.66	12,036	12,784	4,316	9.43	458
2006	4,558.44	2,961	3,145	1,414	9.39	151
2010	1,391.88	818	869	523	9.42	56
2012	15,971.90	8,753	9,297	6,675	9.42	709
2014	1,825.22	913	970	856	9.42	91
2015	307,188.01	145,054	154,064	153,124	9.41	16,272
	429,080.46	235,087	249,690	179,390		19,072
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	498	529	10	6.12	2
1933	401.96	370	393	9	6.17	1
1937	77.17	71	75	2	6.22	
1955	4,931.58	4,453	4,730	202	6.36	32
1957	17,943.97	16,161	17,165	779	6.37	122
1958	1,091.86	982	1,043	49	6.37	8
1962	275.80	247	262	13	6.39	2

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1963	17,141.83	15,309	16,260	882	6.40	138
1964	81,035.39	72,264	76,753	4,283	6.40	669
1965	2,232.00	1,987	2,110	122	6.41	19
1968	462.64	410	435	27	6.42	4
1969	861.74	762	809	52	6.43	8
1973	1,166.63	1,023	1,087	80	6.44	12
1976	1,998.47	1,763	1,873	126	6.34	20
1978	1,705.03	1,494	1,587	118	6.40	18
1982	1,111.41	962	1,022	90	6.43	14
1984	4,760.67	4,091	4,345	416	6.45	64
1985	911.17	781	830	82	6.43	13
1987	180,447.17	153,109	162,619	17,828	6.50	2,743
1995	194,747.16	158,271	168,102	26,645	6.55	4,068
1996	41,750.41	33,768	35,866	5,885	6.48	908
1997	51,204.74	41,123	43,677	7,527	6.48	1,162
1998	27,872.99	22,173	23,550	4,323	6.53	662
2004	8,853.44	6,636	7,048	1,805	6.49	278
2005	152,784.63	112,831	119,840	32,945	6.52	5,053
2008	7,810.00	5,490	5,831	1,979	6.51	304
2009	18,552.08	12,784	13,578	4,974	6.50	765
2010	53,922.43	36,317	38,573	15,350	6.50	2,362
2011	15,761.85	10,333	10,975	4,787	6.52	734
2013	84,100.56	51,772	54,988	29,113	6.50	4,479
2014	5,753.66	3,403	3,614	2,139	6.51	329
2015	24,136.62	13,611	14,456	9,680	6.51	1,487
2016	66,122.84	35,210	37,397	28,726	6.51	4,413
2017	111,228.56	55,236	58,667	52,562	6.50	8,086
2018	278,460.93	126,560	134,421	144,040	6.50	22,160
2019	255,688.85	103,452	109,878	145,811	6.50	22,432
2020	1,614.46	557	592	1,023	6.49	158
2022	61,096.68	10,991	11,674	49,423	6.46	7,651
2023	1,345.90	90	96	1,250	6.39	196
	1,781,904.32	1,117,345	1,186,749	595,155		91,576

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
2018	1,853,669.43	236,899	251,774	1,601,895	36.96	43,341
	1,853,669.43	236,899	251,774	1,601,895		43,341
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	3,791	4,029	26,014	37.50	694
2019	7,175,759.54	760,631	808,390	6,367,369	37.25	170,936
2021	194,631.42	12,184	12,949	181,682	36.19	5,020
2022	246,880.68	9,554	10,154	236,727	35.21	6,723
	7,647,314.64	786,160	835,522	6,811,793		183,373
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,116	1,186	16	5.33	3
1949	338.10	312	332	7	5.39	1
1979	85,249.40	75,727	80,482	4,768	5.58	854
1983	5,480.40	4,829	5,132	348	5.45	64
1991	1,625.41	1,391	1,478	147	5.46	27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	204,526	217,368	31,750	5.54	5,731
2000	1,971.28	1,597	1,697	274	5.49	50
2007	8,637.28	6,466	6,872	1,765	5.51	320
2010	8,908.99	6,311	6,707	2,202	5.52	399
2013	76,855.87	50,195	53,347	23,509	5.53	4,251
2014	4,037.54	2,544	2,704	1,334	5.53	241
2015	4,344.34	2,622	2,787	1,558	5.53	282
2016	18,864.29	10,802	11,480	7,384	5.54	1,333
2017	23,434.00	12,586	13,376	10,058	5.53	1,819
2019	76,365.58	33,929	36,059	40,306	5.52	7,302
2020	9,024.62	3,450	3,667	5,358	5.52	971
2021	19,599.83	5,972	6,347	13,253	5.51	2,405
	595,056.76	424,375	451,021	144,036		26,053

JEANNETTE SERVICE CENTER AND SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1981	593,681.70	357,574	380,026	213,656	28.01	7,628
1986	14,531.65	8,264	8,783	5,749	28.38	203
1987	10,690.59	5,995	6,371	4,319	28.52	151
1988	10,177.82	5,623	5,976	4,202	28.69	146
1996	13,173.84	6,393	6,794	6,379	29.08	219
1997	7,912.22	3,762	3,998	3,914	29.14	134
1998	1,295.01	602	640	655	29.23	22
2000	4,625.10	2,058	2,187	2,438	29.22	83
2001	21,352.86	9,286	9,869	11,484	29.13	394
2006	122,192.82	45,541	48,400	73,792	29.31	2,518
2009	23,195.60	7,657	8,138	15,058	29.25	515
2010	83,513.69	26,223	27,870	55,644	29.32	1,898
2011	18,227.69	5,432	5,773	12,455	29.25	426
2012	765,942.75	215,077	228,581	537,361	29.24	18,378
2013	4,362.13	1,145	1,217	3,145	29.27	107
2014	19,291.38	4,705	5,000	14,291	29.19	490
2015	1,097,306.34	245,687	261,113	836,193	29.18	28,656
2017	85,442.06	15,465	16,436	69,006	29.04	2,376
2018	13,532.30	2,133	2,267	11,265	28.95	389

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2019	57,777.63	7,708	8,192	49,586	28.70	1,728
2020	37,894.59	4,051	4,305	33,589	28.53	1,177
2021	4,485.00	354	376	4,109	28.17	146
	3,010,604.77	980,735	1,042,314	1,968,291		67,784
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2016	1,247,550.71	197,113	209,489	1,038,061	39.53	26,260
2018	222,060.92	27,069	28,769	193,292	39.03	4,952
2019	23,486.95	2,407	2,558	20,929	38.69	541
2021	11,191,533.86	675,969	718,412	10,473,122	37.58	278,689
	12,684,632.44	902,558	959,228	11,725,404		310,442
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,414,704.77	689,448	732,737	10,681,968	37.58	284,246
	11,414,704.77	689,448	732,737	10,681,968		284,246
BRIDGEVILLE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2020	3,516.00	328	349	3,167	33.21	95
2021	5,800.00	400	425	5,375	32.67	165
2023	6,122,727.82	93,065	98,908	6,023,820	29.75	202,481
	6,132,043.82	93,793	99,682	6,032,362		202,741

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 38-S1.5						
NET SALVAGE PERCENT.. 0						
1919	142.68	143	143			
1931	4,005.57	4,006	4,006			
1948	244.11	243	244			
1950	56.50	55	57			
1951	94.17	92	94			
1953	2,600.92	2,501	2,601			
1954	2,263.57	2,161	2,264			
1955	7,045.40	6,678	7,045			
1956	294.53	277	295			
1961	5,869.31	5,330	5,667	202	3.49	58
1966	2,114.98	1,849	1,966	149	4.78	31
1969	1,259.56	1,075	1,143	117	5.58	21
1971	106,649.53	89,445	95,100	11,549	6.13	1,884
1972	9,337.50	7,760	8,251	1,087	6.42	169
1975	5,381.53	4,348	4,623	759	7.30	104
1976	6,723.83	5,867	6,238	486	6.93	70
1984	43,036.41	34,773	36,972	6,065	9.37	647
1985	3,259.62	2,605	2,770	490	9.66	51
1987	14,383.92	11,209	11,918	2,466	10.31	239
1988	14,889.44	11,443	12,166	2,723	10.67	255
1989	3,973.21	3,009	3,199	774	11.04	70
1990	32,260.00	24,040	25,560	6,700	11.43	586
1993	8,113.24	5,750	6,114	2,000	12.50	160
1994	15,147.02	10,561	11,229	3,918	12.78	307
1995	27,857.47	18,999	20,200	7,657	13.25	578
1996	2,392.16	1,594	1,695	697	13.74	51
1997	1,337.50	873	928	409	14.07	29
1998	56,879.39	36,141	38,426	18,453	14.58	1,266
1999	27,416.01	17,003	18,078	9,338	14.95	625
2000	192,645.29	115,934	123,264	69,381	15.49	4,479
2001	10,788.71	6,312	6,711	4,078	15.90	256
2004	9,680.31	5,094	5,416	4,264	17.48	244
2007	18,396.12	8,517	9,055	9,341	19.04	491
2008	208,679.85	91,694	97,491	111,189	19.67	5,653
2010	21,628.69	8,444	8,978	12,651	20.95	604
2011	45,764.94	16,704	17,760	28,005	21.60	1,297
2012	5,855.06	1,985	2,111	3,745	22.25	168
2013	612,757.25	191,487	203,594	409,164	22.92	17,852
2014	116,167.32	33,038	35,127	81,041	23.70	3,419
2015	152,279.90	39,090	41,561	110,718	24.37	4,543
2016	63,264.29	14,405	15,316	47,949	25.16	1,906
2017	62,675.61	12,429	13,215	49,461	25.94	1,907

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 38-S1.5						
NET SALVAGE PERCENT.. 0						
2018	96,255.67	16,219	17,244	79,011	26.74	2,955
2019	475,432.98	65,705	69,859	405,574	27.53	14,732
2020	90,669.91	9,729	10,344	80,326	28.43	2,825
2021	122,297.32	9,344	9,935	112,363	29.23	3,844
2022	405,747.36	18,177	19,326	386,421	30.23	12,783
2023	716,078.31	10,383	11,039	705,039	31.09	22,677
	3,832,093.97	984,520	1,046,336	2,785,758		109,836
	49,439,469.60	6,509,285	6,913,417	42,526,052		1,338,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 2.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.16	8,405	8,960	7,555	21.63	349
	16,515.16	8,405	8,960	7,555		349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1901	17,833.84	17,812	17,690	144	0.08	144
1902	207.30	207	207			
1903	383.48	383	383			
1904	741.16	740	735	6	0.08	6
1905	397.36	397	397			
1908	6.70	7	7			
1911	23.99	24	24			
1912	52.53	52	52	1	0.08	1
1913	52.69	53	53			
1914	111.28	111	111			
1915	448.79	448	445	4	0.08	4
1917	1,022.70	1,021	1,014	9	0.08	9
1918	36.45	36	36			
1919	23.80	24	24			
1920	1,040.96	1,040	1,033	8	0.08	8
1921	16,249.00	16,229	16,117	132	0.08	132
1922	332.90	332	330	3	0.08	3
1923	468.95	468	465	4	0.08	4
1924	121.89	122	122			
1925	896.01	895	889	7	0.08	7
1926	1,952.10	1,950	1,936	16	0.08	16
1927	240.72	240	238	3	0.08	3
1928	711.57	711	706	6	0.08	6
1929	9,693.94	9,682	9,615	79	0.08	79
1930	1,230.33	1,229	1,220	10	0.08	10
1931	810.89	810	804	7	0.08	7
1932	0.23					
1933	1,278.17	1,277	1,268	10	0.08	10
1934	387.33	387	387			
1937	75.14	75	75			
1938	2,741.12	2,738	2,719	22	0.08	22
1939	57,865.22	57,789	57,387	478	0.08	478
1940	2,023.20	2,021	2,007	16	0.08	16
1941	1,853.31	1,851	1,838	15	0.08	15
1942	86.45	86	86			
1943	1,796.99	1,795	1,782	15	0.08	15
1944	2,481.50	2,478	2,461	20	0.08	20
1945	1,758.78	1,756	1,744	15	0.08	15
1946	1,127.42	1,126	1,118	9	0.08	9
1947	180.42	180	180			
1948	8,258.85	8,247	8,189	70	0.08	70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1949	0.06					
1951	18.79	19	19			
1982	336.63	336	333	4	0.08	4
	137,360.94	137,184	136,246	1,115		1,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						0.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1901	329,053.03	315,183	256,304	72,749	2.74	26,551
1902	20,581.02	19,606	15,943	4,638	3.08	1,506
1903	22,328.39	21,157	17,205	5,123	3.41	1,502
1904	16,942.49	15,970	12,987	3,955	3.73	1,060
1905	21,745.49	20,394	16,584	5,161	4.04	1,277
1906	16,974.49	15,841	12,882	4,092	4.34	943
1907	33,104.83	30,747	25,003	8,102	4.63	1,750
1908	14,293.82	13,216	10,747	3,547	4.90	724
1909	14,035.93	12,922	10,508	3,528	5.16	684
1910	13,705.96	12,569	10,221	3,485	5.39	647
1911	14,105.85	12,886	10,479	3,627	5.62	645
1912	9,506.94	8,654	7,037	2,470	5.83	424
1913	21,439.69	19,450	15,817	5,623	6.03	933
1914	19,700.01	17,814	14,486	5,214	6.22	838
1915	10,990.43	9,906	8,055	2,935	6.41	458
1916	14,901.42	13,392	10,890	4,011	6.58	610
1917	15,534.37	13,917	11,317	4,217	6.76	624
1918	2,907.49	2,598	2,113	794	6.92	115
1919	9,078.71	8,088	6,577	2,502	7.08	353
1920	8,396.99	7,460	6,066	2,331	7.24	322
1921	13,564.72	12,021	9,775	3,790	7.38	514
1922	45,864.28	40,534	32,962	12,902	7.53	1,713
1923	21,625.13	19,067	15,505	6,120	7.66	799
1924	46,903.96	41,250	33,544	13,360	7.80	1,713
1925	54,615.30	47,917	38,966	15,649	7.93	1,973
1926	77,445.43	67,795	55,130	22,315	8.05	2,772
1927	52,393.10	45,761	37,213	15,180	8.17	1,858
1928	87,367.26	76,147	61,922	25,445	8.28	3,073
1929	111,517.44	96,989	78,871	32,646	8.39	3,891
1930	117,155.23	101,671	82,678	34,477	8.50	4,056
1931	124,836.35	108,120	87,922	36,914	8.60	4,292
1932	21,788.53	18,833	15,315	6,474	8.70	744
1933	20,711.37	17,864	14,527	6,184	8.80	703
1934	24,938.46	21,469	17,458	7,480	8.89	841
1935	23,587.02	20,266	16,480	7,107	8.98	791
1936	30,341.27	26,018	21,158	9,183	9.07	1,012
1937	46,489.65	39,784	32,352	14,138	9.16	1,543
1938	25,254.64	21,572	17,542	7,713	9.24	835
1939	36,828.13	31,397	25,532	11,296	9.32	1,212
1940	76,474.38	65,081	52,923	23,551	9.39	2,508
1941	141,515.30	120,192	97,739	43,776	9.47	4,623
1942	68,322.12	57,920	47,100	21,222	9.54	2,225

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1943	36,495.96	30,880	25,111	11,385	9.61	1,185
1944	12,639.59	10,674	8,680	3,960	9.68	409
1945	8,751.89	7,377	5,999	2,753	9.74	283
1946	52,672.92	44,309	36,032	16,641	9.81	1,696
1947	46,658.27	39,175	31,857	14,801	9.87	1,500
1948	159,444.65	133,608	108,649	50,796	9.93	5,115
1949	439,987.57	367,944	299,209	140,779	9.99	14,092
1950	909,972.93	759,536	617,649	292,324	10.04	29,116
1951	557,009.36	463,928	377,263	179,746	10.10	17,797
1952	1,421,415.34	1,181,523	960,806	460,609	10.15	45,380
1953	964,753.12	800,089	650,626	314,127	10.21	30,767
1954	1,379,742.97	1,141,820	928,520	451,223	10.26	43,979
1955	3,775,637.54	3,117,657	2,535,256	1,240,382	10.31	120,309
1956	2,154,367.99	1,774,855	1,443,299	711,069	10.36	68,636
1957	2,959,402.44	2,432,747	1,978,292	981,110	10.40	94,338
1958	3,505,994.62	2,875,056	2,337,974	1,168,021	10.45	111,772
1959	2,737,086.09	2,239,292	1,820,976	916,110	10.49	87,332
1960	3,052,214.55	2,490,577	2,025,319	1,026,896	10.54	97,428
1961	3,217,549.52	2,618,957	2,129,717	1,087,833	10.58	102,820
1962	2,839,588.02	2,305,376	1,874,715	964,873	10.62	90,854
1963	3,718,164.82	3,010,524	2,448,136	1,270,029	10.66	119,140
1964	3,590,883.76	2,899,459	2,357,819	1,233,065	10.70	115,240
1965	2,893,871.47	2,329,914	1,894,669	999,202	10.74	93,036
1966	4,046,380.90	3,248,799	2,641,899	1,404,482	10.77	130,407
1967	3,788,139.37	3,031,913	2,465,529	1,322,610	10.81	122,351
1968	2,951,946.63	2,355,063	1,915,120	1,036,827	10.85	95,560
1969	2,142,358.19	1,703,817	1,385,531	756,827	10.88	69,561
1970	1,049,894.03	832,293	676,814	373,080	10.91	34,196
1971	2,501,625.27	1,975,959	1,606,835	894,790	10.95	81,716
1972	913,280.13	718,834	584,551	328,729	10.98	29,939
1973	615,419.22	482,612	392,457	222,962	11.01	20,251
1974	1,343.82	1,050	854	490	11.04	44
1975	814.03	633	515	299	11.07	27
1976	259.38	210	171	88	11.06	8
1977	2,040.32	1,648	1,340	700	11.06	63
1978	175,486.56	141,074	114,720	60,767	11.08	5,484
1979	18,317.33	14,645	11,909	6,408	11.14	575
1980	209,396.00	167,286	136,035	73,361	10.93	6,712
1981	46.15	37	30	16	11.06	1
1983	1,401.95	1,099	894	508	11.13	46
1984	207.92	162	132	76	11.09	7
1985	36.16	28	23	13	11.09	1

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1986	83.84	65	53	31	11.13	3
1988	0.10					
1989	28.65	22	18	11	11.25	1
1990	11,903.30	8,910	7,245	4,658	11.23	415
1992	45,851.46	33,710	27,413	18,438	11.32	1,629
1997	4,061.62	2,843	2,312	1,750	11.32	155
1998	670.88	464	377	294	11.35	26
2008	78.49	45	37	41	11.47	4
2011	28,401.13	14,777	12,016	16,385	11.45	1,431
	60,842,644.64	49,502,713	40,255,238	20,587,407		1,978,494
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						3.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1952	121,943.72	82,810	67,340	54,604	20.86	2,618
1954	26,180.02	17,412	14,159	12,021	21.77	552
1955	100,555.50	66,150	53,793	46,762	22.24	2,103
1956	70,832.30	46,085	37,476	33,356	22.71	1,469
1957	87,016.22	55,971	45,515	41,501	23.19	1,790
1958	77,591.30	49,336	40,120	37,471	23.67	1,583
1959	80,493.38	50,575	41,127	39,366	24.16	1,629
1960	57,167.75	35,488	28,859	28,309	24.65	1,148
1961	16,298.29	9,995	8,128	8,170	25.14	325
1962	69,739.85	42,219	34,332	35,408	25.65	1,380
1963	100,863.19	60,285	49,023	51,840	26.15	1,982
1964	158,780.69	93,631	76,140	82,641	26.67	3,099
1965	56,105.23	32,636	26,539	29,566	27.19	1,087
1966	98,945.21	56,764	46,160	52,785	27.71	1,905
1967	46,946.00	26,550	21,590	25,356	28.24	898
1968	257,892.77	143,744	116,892	141,001	28.77	4,901
1969	561,856.64	308,504	250,873	310,984	29.31	10,610
1970	578,745.29	312,881	254,433	324,312	29.86	10,861
1971	1,239,602.61	659,655	536,427	703,176	30.41	23,123
1972	926,569.91	485,235	394,589	531,981	30.96	17,183
1973	2,036,124.51	1,048,441	852,584	1,183,541	31.53	37,537
1974	2,585,972.74	1,309,304	1,064,716	1,521,257	32.09	47,406
1975	2,437,045.13	1,212,527	986,018	1,451,027	32.66	44,428
1976	2,084,638.68	1,304,775	1,061,033	1,023,606	28.34	36,119
1977	4,202,077.16	2,593,942	2,109,374	2,092,703	28.77	72,739
1978	4,484,903.37	2,729,512	2,219,619	2,265,284	29.21	77,552
1979	5,428,665.12	3,255,028	2,646,965	2,781,700	29.66	93,786
1980	7,135,749.43	4,213,660	3,426,517	3,709,232	30.11	123,189
1981	7,672,845.25	4,458,690	3,625,774	4,047,071	30.58	132,344
1982	7,622,297.34	4,356,905	3,543,003	4,079,294	31.04	131,421
1983	6,514,347.43	3,659,760	2,976,090	3,538,257	31.53	112,219
1984	7,304,749.35	4,030,761	3,277,785	4,026,964	32.01	125,803
1985	6,735,774.82	3,648,769	2,967,152	3,768,623	32.50	115,958
1986	7,628,739.26	4,053,149	3,295,991	4,332,748	33.01	131,256
1987	7,684,239.46	4,029,615	3,276,853	4,407,386	33.03	133,436
1988	8,828,867.85	4,533,624	3,686,709	5,142,159	33.55	153,269
1989	7,821,019.44	3,930,062	3,195,897	4,625,122	34.08	135,714
1990	6,350,471.20	3,119,351	2,536,633	3,813,838	34.61	110,195
1991	6,569,512.87	3,173,075	2,580,321	3,989,192	34.70	114,962
1992	7,477,751.92	3,523,517	2,865,298	4,612,454	35.25	130,850
1993	7,790,864.19	3,578,344	2,909,883	4,880,981	35.81	136,302
1994	9,819,433.55	4,419,727	3,594,089	6,225,345	35.94	173,215
1995	9,851,645.25	4,311,080	3,505,738	6,345,907	36.52	173,765

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1996	10,059,285.10	4,302,356	3,498,644	6,560,641	36.69	178,813
1997	12,177,160.30	5,049,868	4,106,515	8,070,645	37.28	216,487
1998	10,667,260.32	4,310,640	3,505,380	7,161,880	37.48	191,085
1999	9,249,448.78	3,635,958	2,956,734	6,292,715	37.70	166,916
2000	9,175,953.35	3,481,357	2,831,014	6,344,939	38.31	165,621
2001	10,834,484.39	3,982,756	3,238,748	7,595,736	38.56	196,985
2002	7,115,245.80	2,529,470	2,056,946	5,058,300	38.83	130,268
2003	10,517,155.40	3,607,384	2,933,498	7,583,657	39.11	193,906
2004	16,156,369.63	5,333,218	4,336,933	11,819,437	39.41	299,910
2005	22,167,583.43	7,022,690	5,710,799	16,456,784	39.72	414,320
2006	11,145,075.06	3,397,019	2,762,431	8,382,644	39.73	210,990
2007	36,238,186.53	10,530,817	8,563,582	27,674,605	40.08	690,484
2008	55,965,607.49	15,530,456	12,629,251	43,336,356	40.14	1,079,630
2009	34,062,968.50	8,938,123	7,268,415	26,794,554	40.53	661,104
2010	44,750,128.08	11,106,982	9,032,115	35,718,013	40.64	878,888
2011	82,701,166.85	19,302,452	15,696,611	67,004,556	40.78	1,643,074
2012	89,334,020.45	19,582,017	15,923,951	73,410,069	40.67	1,805,018
2013	117,543,260.78	24,002,334	19,518,520	98,024,741	40.60	2,414,402
2014	124,090,289.23	23,366,201	19,001,221	105,089,068	40.58	2,589,676
2015	119,551,861.25	20,527,055	16,692,449	102,859,412	40.60	2,533,483
2016	169,255,867.24	26,234,659	21,333,830	147,922,037	40.43	3,658,720
2017	182,097,704.46	25,129,483	20,435,109	161,662,595	40.09	4,032,492
2018	156,785,989.64	18,845,676	15,325,163	141,460,827	39.63	3,569,539
2019	230,815,470.24	23,450,852	19,070,058	211,745,412	39.06	5,421,029
2020	228,858,449.19	18,766,393	15,260,691	213,597,758	38.25	5,584,255
2021	207,385,834.57	12,733,490	10,354,780	197,031,055	36.95	5,332,370
2022	276,066,668.89	10,794,207	8,777,769	267,288,900	34.82	7,676,304
2023	188,647,295.37	2,829,709	2,301,098	186,346,197	30.03	6,205,335
	2,624,217,651.51	417,453,166	339,469,812	2,284,747,840		60,774,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 2.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	756.79	757	757			
1912	38.19	38	38			
1914	12.38	12	12			
1920	86.01	86	86			
1928	88.16	88	88			
1929	428.62	429	429			
1930	205.41	205	205			
1931	167.37	167	167			
1932	357.90	358	358			
1933	232.38	232	232			
1934	281.77	280	282			
1935	187.38	184	187			
1936	261.36	254	261			
1938	261.39	248	261			
1939	370.50	348	370			
1940	609.41	567	609			
1941	1,281.16	1,178	1,281			
1942	265.90	242	266			
1943	0.02					
1944	1,145.13	1,020	1,123	22	4.92	4
1945	154.75	136	150	5	5.35	1
1946	222.75	194	214	9	5.77	2
1947	666.24	575	633	33	6.18	5
1948	258.66	221	243	16	6.59	2
1949	1,268.90	1,072	1,181	88	6.99	13
1950	10,658.99	8,909	9,812	847	7.39	115
1951	9,601.58	7,939	8,743	859	7.79	110
1952	46,279.45	37,857	41,692	4,587	8.19	560
1953	39,020.23	31,580	34,779	4,241	8.58	494
1954	18,507.86	14,814	16,315	2,193	8.98	244
1955	111,890.51	88,568	97,540	14,351	9.38	1,530
1956	47,263.88	37,002	40,750	6,514	9.77	667
1957	27,864.84	21,567	23,752	4,113	10.17	404
1958	31,012.60	23,728	26,132	4,881	10.57	462
1959	37,862.24	28,632	31,533	6,329	10.97	577
1960	61,896.83	46,257	50,943	10,954	11.37	963
1961	73,788.09	54,472	59,990	13,798	11.78	1,171
1962	69,288.94	50,535	55,654	13,635	12.18	1,119
1963	46,401.08	33,419	36,804	9,597	12.59	762
1964	50,132.95	35,639	39,249	10,884	13.01	837
1965	34,143.28	23,961	26,388	7,755	13.42	578
1966	39,188.80	27,127	29,875	9,314	13.85	672
1967	38,908.75	26,570	29,262	9,647	14.27	676

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1968	30,557.06	20,575	22,659	7,898	14.70	537
1969	45,360.35	30,109	33,159	12,201	15.13	806
1970	29,992.66	19,615	21,602	8,391	15.57	539
1971	102,546.16	66,062	72,754	29,792	16.01	1,861
1972	63,904.24	40,543	44,650	19,254	16.45	1,170
1973	63,255.79	39,499	43,500	19,756	16.90	1,169
1974	59,486.44	36,538	40,239	19,247	17.36	1,109
1975	39,670.27	23,961	26,388	13,282	17.82	745
1976	35,277.20	26,260	28,920	6,357	16.28	390
1977	60,496.14	44,646	49,169	11,327	16.48	687
1978	28,250.22	20,529	22,609	5,641	17.08	330
1979	26,821.95	19,301	21,256	5,566	17.31	322
1980	41,313.82	29,238	32,200	9,114	17.93	508
1981	84,967.66	59,469	65,493	19,475	18.19	1,071
1982	195,050.40	134,916	148,583	46,467	18.46	2,517
1983	84,523.43	57,730	63,578	20,945	18.76	1,116
1984	112,862.67	76,069	83,775	29,088	19.06	1,526
1985	178,726.48	118,102	130,066	48,660	19.72	2,468
1986	147,406.83	95,962	105,683	41,724	20.06	2,080
1987	137,960.77	88,419	97,376	40,585	20.40	1,989
1988	298,815.02	188,373	207,456	91,359	20.76	4,401
1989	193,277.47	119,735	131,865	61,412	21.14	2,905
1990	167,447.94	101,842	112,159	55,289	21.53	2,568
1991	191,293.69	114,719	126,340	64,954	21.64	3,002
1992	75,961.88	44,628	49,149	26,813	22.06	1,215
1993	135,638.68	77,979	85,879	49,760	22.49	2,213
1994	241,018.78	135,428	149,147	91,872	22.94	4,005
1995	92,519.16	51,006	56,173	36,346	23.13	1,571
1996	373,002.61	200,452	220,758	152,245	23.60	6,451
1997	67,629.51	35,553	39,155	28,475	23.83	1,195
1998	23,889.79	12,265	13,507	10,383	24.09	431
1999	491,387.56	245,939	270,853	220,535	24.37	9,049
2000	931,486.73	451,492	497,230	434,257	24.89	17,447
2001	199,593.98	94,408	103,972	95,622	24.98	3,828
2002	227,968.54	104,478	115,062	112,907	25.31	4,461
2003	372,878.80	165,185	181,919	190,960	25.67	7,439
2004	282,388.83	121,173	133,448	148,941	25.83	5,766
2005	113,274.79	46,726	51,460	61,815	26.23	2,357
2006	541,551.93	215,050	236,835	304,717	26.44	11,525
2007	472,558.40	180,754	199,065	273,493	26.50	10,320
2008	1,256,173.35	459,006	505,505	750,668	26.78	28,031
2009	426,784.50	148,905	163,990	262,794	26.90	9,769
2010	1,460,785.60	484,104	533,145	927,641	27.07	34,268

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2011	2,051,554.06	644,393	709,672	1,341,882	27.11	49,498
2012	706,828.09	209,009	230,182	476,646	27.19	17,530
2013	3,112,000.40	862,335	949,693	2,162,307	27.18	79,555
2014	10,417,133.15	2,678,245	2,949,561	7,467,572	27.21	274,442
2015	9,177,939.30	2,178,843	2,399,567	6,778,372	27.04	250,679
2016	8,909,810.60	1,922,737	2,117,517	6,792,294	26.95	252,033
2017	16,821,046.10	3,270,011	3,601,275	13,219,771	26.59	497,171
2018	16,873,289.01	2,888,707	3,181,343	13,691,946	26.23	521,996
2019	21,322,660.54	3,125,902	3,442,567	17,880,094	25.70	695,724
2020	18,388,057.37	2,212,083	2,436,174	15,951,883	24.99	638,331
2021	9,316,015.23	855,210	941,846	8,374,169	23.90	350,384
2022	9,984,439.36	601,063	661,953	9,322,486	22.11	421,641
2023	4,537,263.66	110,709	121,924	4,415,340	18.30	241,275
	142,627,114.38	27,013,457	29,749,651	112,877,463		4,499,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1						3.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	538	163	428	4.67	92
1983	26,406.23	22,839	6,911	19,495	6.31	3,090
1984	1,074.83	919	278	797	6.67	119
1987	6,793.84	5,616	1,699	5,095	7.63	668
1988	15,907.49	13,014	3,938	11,969	7.87	1,521
1989	20,307.27	16,425	4,970	15,337	8.14	1,884
1996	48,076.94	34,404	10,410	37,667	10.90	3,456
	119,158.02	93,755	28,369	90,789		10,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 9.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1887	2,008.32	2,008	2,008			
1888	837.89	838	838			
1889	897.79	898	898			
1890	3,939.45	3,939	3,939			
1891	266.58	267	267			
1892	940.37	940	940			
1893	481.29	481	481			
1894	938.71	939	939			
1895	368.90	369	369			
1896	548.36	548	548			
1897	445.21	445	445			
1898	1,815.93	1,816	1,816			
1899	1,741.16	1,741	1,741			
1900	2,245.84	2,246	2,246			
1902	1,615.88	1,616	1,616			
1903	958.21	958	958			
1904	1,770.84	1,771	1,771			
1905	1,367.98	1,368	1,368			
1906	1,550.61	1,551	1,551			
1907	1,799.56	1,800	1,800			
1908	2,560.34	2,560	2,560			
1909	2,094.47	2,094	2,094			
1910	1,777.90	1,778	1,778			
1911	1,244.15	1,244	1,244			
1912	1,502.78	1,503	1,503			
1913	1,740.99	1,741	1,741			
1914	1,490.58	1,491	1,491			
1915	1,897.02	1,897	1,897			
1916	1,306.01	1,306	1,306			
1917	1,017.18	1,017	1,017			
1918	733.23	733	733			
1919	1,255.94	1,256	1,256			
1920	1,439.05	1,439	1,439			
1921	1,068.31	1,068	1,068			
1922	2,364.51	2,365	2,365			
1923	4,003.89	4,004	4,004			
1924	3,695.59	3,696	3,696			
1925	6,694.35	6,694	6,694			
1926	6,036.98	6,037	6,037			
1927	6,052.83	6,053	6,053			
1928	6,847.62	6,848	6,848			
1929	8,445.73	8,446	8,446			

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1930	4,534.48	4,534	4,534			
1931	2,661.74	2,662	2,662			
1932	1,500.58	1,501	1,501			
1933	2,035.25	2,035	2,035			
1934	2,112.26	2,099	1,549	563	0.29	1,941
1935	1,837.97	1,806	1,333	505	0.79	639
1936	3,315.80	3,222	2,378	938	1.27	739
1937	4,312.05	4,144	3,059	1,253	1.75	716
1938	8,160.90	7,758	5,727	2,434	2.22	1,096
1939	11,926.65	11,214	8,278	3,649	2.69	1,357
1940	9,756.58	9,074	6,698	3,059	3.15	971
1941	12,504.69	11,502	8,491	4,014	3.61	1,112
1942	14,026.83	12,761	9,420	4,607	4.06	1,135
1943	4,621.54	4,160	3,071	1,551	4.49	345
1944	4,417.76	3,935	2,905	1,513	4.92	308
1945	5,141.52	4,530	3,344	1,798	5.35	336
1946	11,047.48	9,633	7,111	3,936	5.76	683
1947	23,975.40	20,719	15,294	8,681	6.11	1,421
1948	33,647.52	28,845	21,293	12,355	6.42	1,924
1949	50,474.91	42,964	31,715	18,760	6.69	2,804
1950	66,655.09	56,376	41,616	25,039	6.93	3,613
1951	86,080.72	72,376	53,427	32,654	7.15	4,567
1952	91,836.11	76,814	56,702	35,134	7.34	4,787
1953	83,851.28	69,783	51,512	32,339	7.52	4,300
1954	129,554.87	107,301	79,208	50,347	7.69	6,547
	761,798.31	663,557	516,672	245,126		41,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 5.43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1955	229,404.05	181,587	141,391	88,013	9.38	9,383
1956	266,919.09	208,968	162,711	104,208	9.77	10,666
1957	247,284.21	191,398	149,030	98,254	10.17	9,661
1958	342,533.24	262,076	204,063	138,470	10.57	13,100
1959	439,479.55	332,343	258,776	180,704	10.97	16,473
1960	332,857.38	248,754	193,690	139,167	11.37	12,240
1961	422,853.86	312,159	243,060	179,794	11.78	15,263
1962	525,278.68	383,101	298,298	226,981	12.18	18,636
1963	635,814.39	457,926	356,560	279,254	12.59	22,181
1964	643,536.79	457,484	356,216	287,321	13.01	22,085
1965	637,149.93	447,139	348,161	288,989	13.42	21,534
1966	777,432.62	538,154	419,028	358,405	13.85	25,878
1967	894,995.98	611,184	475,893	419,103	14.27	29,370
1968	970,254.92	653,302	508,687	461,568	14.70	31,399
1969	696,151.53	462,091	359,803	336,349	15.13	22,231
1970	504,920.87	330,218	257,121	247,800	15.57	15,915
1971	436,997.68	281,523	219,205	217,793	16.01	13,604
1972	441,951.83	280,392	218,325	223,627	16.45	13,594
1973	331,518.76	207,014	161,189	170,330	16.90	10,079
1974	74,498.99	45,759	35,630	38,869	17.36	2,239
1975	113,922.05	68,809	53,577	60,345	17.82	3,386
1976	289,992.75	215,871	168,086	121,907	16.28	7,488
1977	1,545,170.83	1,140,336	887,912	657,259	16.48	39,882
1978	1,085,229.47	788,636	614,064	471,165	17.08	27,586
1979	1,389,110.69	999,604	778,332	610,779	17.31	35,285
1980	1,937,031.64	1,370,837	1,067,389	869,643	17.93	48,502
1981	2,282,842.19	1,597,761	1,244,081	1,038,761	18.19	57,106
1982	1,885,064.29	1,303,899	1,015,269	869,795	18.46	47,118
1983	1,933,172.53	1,320,357	1,028,083	905,090	18.76	48,246
1984	2,389,787.87	1,610,717	1,254,169	1,135,619	19.06	59,581
1985	2,840,289.45	1,876,863	1,461,401	1,378,888	19.72	69,923
1986	3,191,224.78	2,077,487	1,617,615	1,573,610	20.06	78,445
1987	3,884,944.74	2,489,861	1,938,707	1,946,238	20.40	95,404
1988	4,720,840.65	2,976,018	2,317,248	2,403,593	20.76	115,780
1989	4,541,113.62	2,813,220	2,190,487	2,350,627	21.14	111,193
1990	4,711,962.76	2,865,816	2,231,440	2,480,523	21.53	115,212
1991	4,427,247.41	2,655,020	2,067,306	2,359,941	21.64	109,055
1992	5,084,673.05	2,987,245	2,325,990	2,758,683	22.06	125,054
1993	5,391,664.57	3,099,668	2,413,527	2,978,138	22.49	132,421
1994	6,475,093.75	3,638,355	2,832,970	3,642,124	22.94	158,767
1995	5,712,651.87	3,149,385	2,452,239	3,260,413	23.13	140,960
1996	5,489,292.40	2,949,946	2,296,947	3,192,345	23.60	135,269
1997	5,756,095.79	3,025,980	2,356,151	3,399,945	23.83	142,675

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,313,143.04	3,241,168	2,523,705	3,789,438	24.09	157,303
1999	6,705,047.99	3,355,877	2,613,022	4,092,026	24.37	167,912
2000	6,928,833.07	3,358,405	2,614,990	4,313,843	24.89	173,316
2001	6,773,588.36	3,203,907	2,494,692	4,278,896	24.98	171,293
2002	5,806,748.27	2,661,233	2,072,144	3,734,604	25.31	147,554
2003	5,554,945.13	2,460,841	1,916,110	3,638,835	25.67	141,754
2004	8,037,657.32	3,448,959	2,685,499	5,352,158	25.83	207,207
2005	8,508,808.51	3,509,884	2,732,938	5,775,871	26.23	220,201
2006	8,271,793.64	3,284,729	2,557,623	5,714,171	26.44	216,118
2007	11,880,545.18	4,544,309	3,538,383	8,342,162	26.50	314,799
2008	13,959,090.60	5,100,652	3,971,574	9,987,517	26.78	372,947
2009	12,778,320.25	4,458,356	3,471,456	9,306,864	26.90	345,980
2010	15,113,315.05	5,008,553	3,899,862	11,213,453	27.07	414,239
2011	22,301,256.47	7,004,825	5,454,240	16,847,016	27.11	621,432
2012	28,244,827.45	8,351,995	6,503,201	21,741,626	27.19	799,618
2013	33,742,912.55	9,350,161	7,280,414	26,462,499	27.18	973,602
2014	35,386,971.78	9,097,990	7,084,063	28,302,909	27.21	1,040,166
2015	40,486,064.57	9,611,392	7,483,819	33,002,246	27.04	1,220,497
2016	31,386,140.62	6,773,129	5,273,832	26,112,309	26.95	968,917
2017	49,464,479.91	9,615,895	7,487,325	41,977,155	26.59	1,578,682
2018	48,146,804.11	8,242,733	6,418,126	41,728,678	26.23	1,590,876
2019	59,861,749.10	8,775,732	6,833,140	53,028,609	25.70	2,063,370
2020	60,565,510.73	7,286,031	5,673,198	54,892,313	24.99	2,196,571
2021	65,177,193.06	5,983,266	4,658,813	60,518,380	23.90	2,532,150
2022	65,144,323.65	3,921,688	3,053,585	62,090,739	22.11	2,808,265
2023	65,836,676.10	1,606,415	1,250,820	64,585,856	18.30	3,529,282

809,307,000.01 197,172,388 153,526,401 655,780,599 27,213,920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 3.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1914	16.80	17	17			
1918	625.78	626	626			
1919	487.97	488	488			
1920	287.36	287	287			
1921	629.11	629	629			
1922	685.13	685	685			
1923	867.34	867	867			
1924	836.68	837	837			
1925	2,022.68	2,023	2,023			
1926	2,835.37	2,835	2,835			
1927	4,426.27	4,426	4,426			
1928	5,533.51	5,534	5,534			
1929	4,753.22	4,753	4,753			
1930	367.68	368	368			
1931	23.47	23	23			
1934	122.80	123	123			
1935	25.42	25	25			
1936	446.25	445	446			
1937	73.25	73	73			
1938	221.34	218	218	3	0.69	4
1939	405.31	397	398	7	0.95	7
1941	2,012.07	1,944	1,948	64	1.49	43
1942	2,015.09	1,934	1,938	77	1.76	44
1943	1,829.64	1,745	1,749	81	2.04	40
1944	104.39	99	99	5	2.31	2
1945	678.05	638	639	39	2.59	15
1946	4,096.95	3,830	3,838	259	2.87	90
1947	2,214.86	2,056	2,060	155	3.15	49
1948	15,259.78	14,067	14,096	1,164	3.44	338
1949	14,909.97	13,646	13,674	1,236	3.73	331
1950	28,319.21	25,738	25,790	2,529	4.01	631
1951	53,793.08	48,524	48,623	5,170	4.31	1,200
1952	34,451.07	30,849	30,912	3,539	4.60	769
1953	18,661.71	16,584	16,618	2,044	4.90	417
1954	53,145.64	46,865	46,961	6,185	5.20	1,189
1955	61,754.73	54,035	54,145	7,610	5.50	1,384
1956	29,529.30	25,630	25,682	3,847	5.81	662
1957	78,240.98	67,358	67,495	10,746	6.12	1,756
1958	118,100.25	100,841	101,046	17,054	6.43	2,652
1959	163,185.77	138,151	138,433	24,753	6.75	3,667
1960	163,168.77	136,951	137,230	25,939	7.07	3,669
1961	151,862.48	126,357	126,614	25,248	7.39	3,417
1962	151,921.40	125,267	125,522	26,399	7.72	3,420

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1963	127,177.93	103,911	104,123	23,055	8.05	2,864
1964	199,150.92	161,223	161,552	37,599	8.38	4,487
1965	197,948.01	158,719	159,042	38,906	8.72	4,462
1966	197,541.33	156,866	157,186	40,355	9.06	4,454
1967	168,088.36	132,141	132,410	35,678	9.41	3,791
1968	137,869.49	107,287	107,506	30,363	9.76	3,111
1969	136,282.35	104,969	105,183	31,099	10.11	3,076
1970	110,504.73	84,210	84,382	26,123	10.47	2,495
1971	264,308.57	199,194	199,600	64,709	10.84	5,969
1972	218,380.30	162,744	163,076	55,304	11.21	4,933
1973	137,736.14	101,487	101,694	36,042	11.58	3,112
1974	177,629.99	129,347	129,611	48,019	11.96	4,015
1975	193,145.81	138,934	139,217	53,929	12.35	4,367
1976	78,699.26	63,439	63,568	15,131	11.41	1,326
1977	169,389.19	135,240	135,516	33,873	11.72	2,890
1978	156,249.72	123,469	123,721	32,529	12.06	2,697
1979	301,477.27	235,665	236,145	65,332	12.40	5,269
1980	558,663.27	431,735	432,615	126,048	12.76	9,878
1981	586,153.33	447,528	448,440	137,713	13.14	10,480
1982	370,954.06	279,625	280,195	90,759	13.53	6,708
1983	281,040.34	209,010	209,436	71,604	13.93	5,140
1984	381,725.84	281,370	281,943	99,783	14.06	7,097
1985	523,329.77	379,990	380,764	142,566	14.49	9,839
1986	530,061.16	378,835	379,607	150,454	14.94	10,071
1987	532,789.10	376,415	377,182	155,607	15.13	10,285
1988	614,861.39	426,837	427,707	187,154	15.60	11,997
1989	689,495.73	472,236	473,198	216,298	15.83	13,664
1990	379,394.43	254,839	255,358	124,036	16.33	7,596
1991	486,086.65	321,449	322,104	163,983	16.60	9,878
1992	721,669.01	467,064	468,016	253,653	17.13	14,808
1993	864,180.53	549,360	550,479	313,702	17.43	17,998
1994	333,134.58	207,743	208,166	124,969	17.75	7,041
1995	8,146.20	4,954	4,964	3,182	18.31	174
1996	1,689,823.51	1,005,276	1,007,325	682,499	18.67	36,556
1997	634,853.79	368,977	369,729	265,125	19.04	13,925
1998	922,978.53	523,144	524,210	398,769	19.43	20,523
1999	974,681.12	537,829	538,925	435,756	19.83	21,975
2000	5,721.76	3,068	3,074	2,648	20.25	131
2001	297,530.80	154,746	155,061	142,470	20.69	6,886
2002	1,105,988.92	556,644	557,778	548,211	21.14	25,932
2003	808,700.78	392,948	393,749	414,952	21.60	19,211
2004	832,074.49	389,328	390,121	441,953	22.08	20,016
2005	391,838.16	176,092	176,451	215,387	22.57	9,543

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2006	497,230.44	213,909	214,345	282,885	23.07	12,262
2007	1,022,091.11	419,466	420,321	601,770	23.58	25,520
2008	1,051,222.10	411,659	412,498	638,724	23.95	26,669
2009	1,368,078.75	506,873	507,906	860,173	24.49	35,123
2010	1,087,798.28	379,424	380,197	707,601	25.05	28,248
2011	1,027,486.25	335,577	336,261	691,225	25.60	27,001
2012	1,319,564.47	400,752	401,569	917,995	26.18	35,065
2013	1,290,970.67	361,730	362,467	928,504	26.76	34,697
2014	1,112,203.67	284,835	285,415	826,789	27.35	30,230
2015	2,492,668.39	577,053	578,229	1,914,439	27.95	68,495
2016	1,244,365.78	255,593	256,114	988,252	28.69	34,446
2017	1,219,683.12	219,177	219,624	1,000,059	29.30	34,132
2018	1,074,286.87	164,151	164,485	909,802	30.04	30,286
2019	1,458,633.92	182,913	183,286	1,275,348	30.80	41,407
2020	1,998,584.67	195,262	195,660	1,802,925	31.55	57,145
2021	2,074,356.77	144,375	144,669	1,929,688	32.31	59,724
2022	2,342,636.41	95,814	96,009	2,246,627	33.19	67,690
2023	2,294,068.51	30,282	30,344	2,263,725	34.15	66,288
	45,648,334.73	18,083,520	18,120,321	27,528,014		1,130,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 2.48

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	261,686	296,427			
2001	278,746.25	242,453	278,746			
2003	514.10	430	514			
2004	107,825.28	88,352	107,825			
2005	169,036.06	135,111	169,036			
2007	107,411.45	80,763	105,667	1,744	5.42	322
2008	485,486.24	351,007	459,242	26,244	5.91	4,441
2009	420,783.25	291,771	381,740	39,043	6.37	6,129
2010	824,868.47	544,496	712,395	112,473	6.91	16,277
2011	11,263,089.05	7,020,283	9,185,031	2,078,058	7.50	277,074
2012	8,735,379.14	5,105,829	6,680,242	2,055,137	8.12	253,096
2014	306,936.92	152,609	199,667	107,270	9.52	11,268
2015	372,440.91	167,710	219,425	153,016	10.27	14,899
2016	392,723.42	157,286	205,786	186,937	11.10	16,841
2017	189,201.48	66,050	86,417	102,784	11.97	8,587
2018	497,031.94	147,271	192,683	304,349	12.86	23,666
2019	124,689.93	30,287	39,626	85,064	13.77	6,177
2020	72,604.57	13,671	17,886	54,719	14.73	3,715
2021	23,032.85	3,073	4,021	19,012	15.70	1,211
	24,668,228.32	14,860,138	19,342,376	5,325,852		643,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3						2.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,834.64	4,698	4,835			
1938	12,721.71	12,308	12,713	9	1.79	5
1939	9,392.36	9,044	9,342	50	2.04	25
1940	8,251.67	7,908	8,168	84	2.29	37
1941	11,712.89	11,172	11,540	173	2.54	68
1942	8,759.99	8,314	8,588	172	2.80	61
1943	3,963.87	3,744	3,867	97	3.05	32
1944	3,997.40	3,757	3,881	116	3.31	35
1945	5,300.88	4,957	5,120	181	3.57	51
1946	12,830.81	11,940	12,333	498	3.82	130
1947	18,676.09	17,291	17,860	816	4.08	200
1948	23,712.95	21,842	22,561	1,152	4.34	265
1949	30,584.40	28,026	28,949	1,635	4.60	355
1950	35,528.38	32,389	33,456	2,072	4.86	426
1951	30,962.56	28,080	29,005	1,958	5.12	382
1952	32,228.26	29,076	30,034	2,194	5.38	408
1953	38,526.30	34,568	35,706	2,820	5.65	499
1954	36,169.40	32,276	33,339	2,830	5.92	478
1955	45,374.68	40,260	41,586	3,789	6.20	611
1956	47,867.16	42,227	43,618	4,249	6.48	656
1957	43,972.72	38,552	39,822	4,151	6.78	612
1958	49,885.68	43,455	44,886	5,000	7.09	705
1959	68,439.89	59,231	61,182	7,258	7.40	981
1960	49,854.41	42,847	44,258	5,596	7.73	724
1961	43,164.15	36,831	38,044	5,120	8.07	634
1962	61,702.89	52,246	53,967	7,736	8.43	918
1963	65,682.02	55,173	56,990	8,692	8.80	988
1964	117,746.10	98,072	101,302	16,444	9.19	1,789
1965	156,218.11	128,980	133,228	22,990	9.59	2,397
1966	144,702.96	118,367	122,265	22,438	10.01	2,242
1967	132,122.14	107,019	110,543	21,579	10.45	2,065
1968	171,134.21	137,219	141,738	29,396	10.90	2,697
1969	161,914.98	128,442	132,672	29,243	11.37	2,572
1970	148,287.12	116,310	120,140	28,147	11.86	2,373
1971	129,449.80	100,335	103,639	25,811	12.37	2,087
1972	81,360.67	62,293	64,344	17,017	12.89	1,320
1973	75,626.18	57,160	59,042	16,584	13.43	1,235
1974	12,843.71	9,577	9,892	2,952	13.99	211
1975	22,514.20	16,554	17,099	5,415	14.56	372
1976	41,839.97	32,338	33,403	8,437	13.93	606
1977	39,579.73	30,128	31,120	8,460	14.56	581
1978	40,331.86	30,406	31,407	8,925	14.83	602
1979	99,983.63	74,168	76,611	23,373	15.46	1,512

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	213,816.56	155,958	161,094	52,723	16.11	3,273
1981	303,692.08	217,686	224,855	78,837	16.76	4,704
1982	242,239.69	171,554	177,204	65,036	17.06	3,812
1983	279,102.21	194,032	200,422	78,680	17.72	4,440
1984	347,745.62	237,128	244,937	102,809	18.39	5,590
1985	361,163.86	241,402	249,352	111,812	19.06	5,866
1986	439,896.92	288,045	297,531	142,366	19.73	7,216
1987	507,622.14	325,335	336,049	171,573	20.40	8,410
1988	594,366.12	372,608	384,879	209,487	21.08	9,938
1989	694,964.42	428,168	442,269	252,695	21.45	11,781
1990	731,531.09	440,016	454,507	277,024	22.14	12,512
1991	668,070.87	391,957	404,865	263,206	22.83	11,529
1992	731,443.21	418,239	432,013	299,430	23.53	12,725
1993	633,880.34	352,818	364,437	269,443	24.23	11,120
1994	738,607.76	399,808	412,975	325,633	24.93	13,062
1995	655,419.87	344,554	355,901	299,519	25.64	11,682
1996	751,309.54	383,168	395,787	355,523	26.34	13,497
1997	719,531.16	355,448	367,154	352,377	27.06	13,022
1998	619,589.72	296,040	305,790	313,800	27.78	11,296
1999	521,552.57	240,697	248,624	272,929	28.49	9,580
2000	1,121,348.67	498,888	515,318	606,031	29.22	20,740
2001	1,030,768.55	441,375	455,911	574,858	29.94	19,200
2002	1,003,502.14	412,640	426,229	577,273	30.67	18,822
2003	1,103,041.91	434,599	448,912	654,130	31.40	20,832
2004	1,073,188.75	404,270	417,584	655,605	32.13	20,405
2005	754,174.15	270,824	279,743	474,431	32.87	14,434
2006	212,434.87	72,525	74,913	137,522	33.60	4,093
2007	2,949,665.93	949,202	980,462	1,969,204	34.60	56,913
2008	1,400,822.14	425,430	439,441	961,381	35.35	27,196
2009	1,762,893.02	503,130	519,700	1,243,193	36.09	34,447
2010	1,433,223.85	382,671	395,274	1,037,950	36.83	28,182
2011	1,549,653.52	384,779	397,451	1,152,203	37.58	30,660
2012	1,664,714.84	382,052	394,634	1,270,081	38.33	33,135
2013	1,021,707.23	214,967	222,046	799,661	39.09	20,457
2014	1,231,165.01	234,168	241,880	989,285	40.09	24,677
2015	1,326,690.28	226,731	234,198	1,092,492	40.84	26,751
2016	1,384,621.43	209,493	216,392	1,168,229	41.60	28,082
2017	1,940,567.87	255,185	263,589	1,676,979	42.37	39,579
2018	1,446,100.17	161,385	166,700	1,279,400	43.13	29,664
2019	1,086,825.13	99,336	102,607	984,218	43.89	22,425
2020	790,378.45	56,196	58,047	732,331	44.66	16,398

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2021	1,297,152.25	65,506	67,663	1,229,489	45.43	27,063
2022	1,836,412.26	54,909	56,718	1,779,694	45.98	38,706
2023	2,404,827.46	23,808	24,592	2,380,235	46.05	51,688
	45,961,179.16	15,378,310	15,884,744	30,076,435		874,551
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 1.90

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1918	113.14	113	113			
1939	77.64	73	78			
1949	77.13	69	77			
1955	432.93	375	433			
1957	490.94	420	491			
1958	704.49	598	704			
1960	236.38	198	236			
1961	925.50	770	926			
1962	5,161.52	4,262	5,147	15	8.71	2
1963	11,335.62	9,291	11,221	115	9.02	13
1964	16,073.66	13,074	15,789	285	9.33	31
1965	20,111.70	16,230	19,601	511	9.65	53
1966	50,460.48	40,389	48,777	1,683	9.98	169
1967	39,700.39	31,506	38,049	1,651	10.32	160
1968	52,162.89	41,042	49,566	2,597	10.66	244
1969	47,765.97	37,248	44,984	2,782	11.01	253
1970	51,769.23	39,997	48,304	3,465	11.37	305
1971	43,670.04	33,416	40,356	3,314	11.74	282
1972	25,258.06	19,136	23,110	2,148	12.12	177
1973	22,269.60	16,698	20,166	2,104	12.51	168
1974	1,993.16	1,479	1,786	207	12.90	16
1975	1,575.77	1,156	1,396	180	13.31	14
1976	2,493.40	1,975	2,385	108	12.46	9
1977	2,419.85	1,898	2,292	128	12.76	10
1978	3,915.07	3,040	3,671	244	13.06	19
1979	10,026.03	7,704	9,304	722	13.39	54
1980	16,192.29	12,303	14,858	1,334	13.73	97
1981	26,271.32	19,725	23,822	2,449	14.08	174
1982	30,232.59	22,414	27,069	3,164	14.45	219
1983	32,701.05	23,921	28,889	3,812	14.83	257
1984	34,428.95	24,699	29,829	4,600	15.53	296
1985	36,110.79	25,527	30,829	5,282	15.93	332
1986	51,122.95	35,582	42,972	8,151	16.34	499
1987	62,968.93	43,109	52,062	10,907	16.78	650
1988	80,908.03	54,443	65,750	15,158	17.22	880
1989	89,602.32	59,209	71,506	18,096	17.67	1,024
1990	89,639.93	58,114	70,183	19,457	18.13	1,073
1991	75,147.57	47,749	57,666	17,482	18.60	940
1992	83,752.98	52,094	62,913	20,840	19.09	1,092
1993	60,006.18	36,502	44,083	15,923	19.58	813
1994	71,514.13	42,494	51,319	20,195	20.09	1,005
1995	80,148.31	46,238	55,841	24,307	20.84	1,166
1996	85,939.20	48,298	58,329	27,610	21.37	1,292

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1997	99,486.55	54,399	65,697	33,790	21.89	1,544
1998	36,567.42	19,425	23,459	13,108	22.43	584
1999	19,197.94	9,845	11,890	7,308	23.20	315
2000	180,129.96	89,417	107,987	72,143	23.75	3,038
2001	69,907.89	33,381	40,314	29,594	24.53	1,206
2002	379,376.85	174,703	210,986	168,391	25.09	6,711
2003	547,708.29	241,539	291,702	256,006	25.88	9,892
2004	902,492.07	382,025	461,365	441,127	26.45	16,678
2005	719,757.42	290,278	350,564	369,193	27.25	13,548
2006	426,570.73	163,462	197,410	229,161	28.04	8,173
2007	856,538.49	310,752	375,290	481,248	28.83	16,693
2008	554,169.07	189,637	229,021	325,148	29.63	10,974
2009	786,172.04	252,754	305,247	480,925	30.43	15,804
2010	623,275.77	187,294	226,192	397,084	31.23	12,715
2011	697,779.86	194,053	234,354	463,426	32.23	14,379
2012	686,844.51	176,450	213,096	473,749	33.03	14,343
2013	507,572.30	119,483	144,298	363,274	33.83	10,738
2014	642,392.15	136,701	165,091	477,301	34.83	13,704
2015	542,572.07	103,197	124,629	417,943	35.83	11,665
2016	545,190.75	91,810	110,877	434,314	36.63	11,857
2017	688,343.40	100,292	121,121	567,222	37.63	15,074
2018	754,571.81	92,812	112,088	642,484	38.63	16,632
2019	949,007.81	95,185	114,953	834,055	39.63	21,046
2020	1,000,581.34	77,645	93,771	906,810	40.63	22,319
2021	978,284.73	53,708	64,862	913,423	41.63	21,941
2022	1,022,888.64	32,937	39,777	983,112	42.63	23,062
2023	1,204,126.06	12,523	15,124	1,189,002	43.59	27,277
	17,839,414.03	4,660,285	5,628,047	12,211,367		355,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3						1.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S4						
NET SALVAGE PERCENT.. 0						
1975	25,717.11	23,647	25,717			
1976	13,626.03	12,728	13,626			
1978	1,304.20	1,208	1,304			
1979	41,749.48	38,384	41,749			
1980	78,231.18	71,331	78,231			
1981	103,540.67	93,549	103,541			
1982	111,541.38	99,785	111,541			
1983	94,279.56	83,833	93,941	339	5.04	67
1984	100,051.83	87,946	98,550	1,502	5.43	277
1985	116,774.98	101,384	113,608	3,167	5.83	543
1986	125,389.90	107,434	120,388	5,002	6.25	800
1987	160,772.64	135,837	152,215	8,558	6.69	1,279
1988	175,315.37	145,915	163,508	11,807	7.14	1,654
1989	145,310.01	119,023	133,374	11,936	7.60	1,571
1990	142,228.97	114,537	128,347	13,882	8.08	1,718
1991	135,142.11	106,451	119,286	15,856	8.74	1,814
1992	132,043.34	102,043	114,346	17,697	9.24	1,915
1993	112,250.88	84,671	94,880	17,371	9.91	1,753
1994	183,968.70	135,291	151,603	32,366	10.58	3,059
1995	147,476.46	105,608	118,341	29,135	11.27	2,585
1996	122,299.49	84,827	95,055	27,244	12.11	2,250
1997	182,246.23	122,287	137,031	45,215	12.95	3,492
1998	181,143.04	117,399	131,554	49,589	13.80	3,593
1999	139,857.78	87,425	97,966	41,892	14.64	2,861
2000	194,710.12	117,177	131,306	63,404	15.49	4,093
2001	229,158.59	132,018	147,936	81,223	16.49	4,926
2002	154,765.04	85,523	95,835	58,930	17.34	3,399
2003	133,893.06	70,535	79,039	54,854	18.34	2,991
	3,484,788.15	2,587,796	2,893,818	590,970		46,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 1.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	721.42	721	721			
1930	776.51	777	777			
1931	19.20	19	19			
1933	232.71	233	233			
1934	12.20	12	12			
1935	119.38	119	119			
1937	880.24	880	880			
1938	199.96	200	200			
1939	55.79	56	56			
1941	371.05	371	371			
1942	668.42	668	668			
1943	3,823.68	3,824	3,824			
1944	964.96	965	965			
1945	441.81	442	442			
1946	57.67	58	58			
1947	577.57	578	578			
1948	950.89	951	951			
1950	1,560.50	1,560	1,560			
1951	2,584.48	2,584	2,584			
1952	4,004.87	4,005	4,005			
1953	3,688.41	3,688	3,688			
1954	11,684.47	11,684	11,684			
1955	20,603.30	20,603	20,603			
1956	21,254.48	21,254	21,254			
1957	23,333.57	23,334	23,334			
1958	20,333.28	20,333	20,333			
1959	19,503.39	19,503	19,503			
1960	21,555.01	21,555	21,555			
1961	28,273.64	28,274	28,274			
1962	11,859.24	11,859	11,859			
1963	34,569.85	34,570	34,570			
1964	22,588.47	22,370	16,500	6,088	0.29	20,993
1965	28,262.16	27,527	20,304	7,958	0.78	10,203
1966	25,253.53	24,193	17,845	7,409	1.26	5,880
1967	44,447.01	41,884	30,894	13,553	1.73	7,834
1968	46,583.01	43,182	31,851	14,732	2.19	6,727
1969	40,147.69	36,615	27,007	13,141	2.64	4,978
1970	41,275.53	37,038	27,319	13,957	3.08	4,531

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	94,033.22	83,031	61,244	32,789	3.51	9,342
1972	58,867.09	51,175	37,747	21,120	3.92	5,388
1973	33,938.41	29,040	21,420	12,518	4.33	2,891
1974	20,418.05	17,192	12,681	7,737	4.74	1,632
1975	18,558.43	15,379	11,344	7,214	5.14	1,404
1976	737.80	665	491	247	5.22	47
1977	519.78	463	342	178	5.67	31
1978	10,078.47	8,925	6,583	3,495	5.87	595
1979	31,277.35	27,368	20,187	11,090	6.35	1,746
1980	54,002.44	46,890	34,586	19,416	6.58	2,951
1981	69,393.95	59,457	43,855	25,539	7.09	3,602
1982	97,583.09	82,848	61,109	36,474	7.37	4,949
1983	67,335.98	56,609	41,755	25,581	7.66	3,340
1984	27,643.43	22,991	16,958	10,685	7.98	1,339
1985	39,245.64	32,115	23,688	15,558	8.53	1,824
1986	73,258.69	59,208	43,672	29,587	8.88	3,332
1987	15,358.13	12,248	9,034	6,324	9.25	684
1988	46,807.09	36,968	27,268	19,539	9.43	2,072
1989	60,129.86	46,769	34,497	25,633	9.83	2,608
1990	45,611.90	34,902	25,744	19,868	10.25	1,938
1991	81,384.87	61,470	45,340	36,045	10.50	3,433
1992	74,931.27	55,554	40,976	33,955	10.96	3,098
1993	96,281.50	70,285	51,842	44,440	11.25	3,950
1994	128,300.03	91,709	67,644	60,656	11.74	5,167
1995	107,484.23	75,443	55,647	51,837	12.07	4,295
1996	90,490.84	62,276	45,935	44,556	12.42	3,587
1997	54,167.61	36,487	26,913	27,255	12.80	2,129
1998	16,470.03	10,842	7,997	8,473	13.19	642
1999	456.70	294	217	240	13.46	18
2000	101,454.73	63,673	46,965	54,490	13.90	3,920
2001	3,134.80	1,918	1,415	1,720	14.21	121
2002	166,471.61	99,117	73,108	93,364	14.55	6,417
2003	353,316.05	204,146	150,577	202,739	14.92	13,588
2004	2,567.99	1,436	1,059	1,509	15.31	99
2005	51,666.77	27,972	20,632	31,035	15.60	1,989
2006	124,033.50	64,808	47,802	76,232	15.92	4,788
2007	168,270.06	84,539	62,356	105,914	16.26	6,514
2008	206,584.03	99,677	73,521	133,063	16.53	8,050
2009	135,560.41	62,534	46,125	89,435	16.83	5,314
2010	200,411.20	87,920	64,850	135,561	17.17	7,895
2011	165,881.34	69,007	50,899	114,982	17.43	6,597

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2012	145,098.53	56,980	42,028	103,071	17.65	5,840
2013	276,694.38	102,045	75,268	201,426	17.83	11,297
2014	139,646.48	47,996	35,402	104,244	17.98	5,798
2015	304,402.15	96,861	71,444	232,958	18.04	12,913
2016	516,554.66	150,162	110,759	405,796	18.09	22,432
2017	491,899.06	128,779	94,987	396,912	18.09	21,941
2018	495,305.95	114,564	84,503	410,803	18.00	22,822
2019	124,228.60	24,697	18,216	106,013	17.80	5,956
2020	306,452.91	50,258	37,070	269,383	17.42	15,464
2021	45,350.69	5,723	4,221	41,130	16.74	2,457
2022	371,159.80	30,955	22,833	348,327	15.56	22,386
2023	671,289.69	23,092	17,033	654,257	12.87	50,836
	7,566,584.47	3,356,095	2,537,333	5,029,251		404,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4						5.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,398	6,822	804	0.96	838
1967	445.13	410	378	67	2.55	26
1972	7,910.24	6,904	6,366	1,544	4.07	379
1981	13,548.93	11,667	10,758	2,791	6.84	408
1985	14,556.64	12,024	11,088	3,469	8.09	429
1992	2,228.63	1,659	1,530	699	10.78	65
2010	68,488.09	29,128	26,859	41,629	18.13	2,296
2015	2,847.08	853	787	2,060	19.67	105
	136,698.14	89,089	83,634	53,064		4,546

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 3.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,432	8,198	3,363	0.28	12,011
1975	3,189.09	3,111	2,231	958	0.61	1,570
1976	6,308.81	6,192	4,441	1,868	0.89	2,099
1980	1,144.78	1,093	784	361	2.04	177
1983	10,695.21	10,029	7,192	3,503	2.69	1,302
1984	4,730.23	4,400	3,155	1,575	2.96	532
1985	27,353.09	25,323	18,160	9,193	3.08	2,985
1986	61,596.14	56,465	40,493	21,103	3.40	6,207
1987	40,005.58	36,421	26,119	13,887	3.58	3,879
1989	3,425.59	3,054	2,190	1,236	4.19	295
1990	37,952.71	33,482	24,011	13,942	4.46	3,126
1991	31,594.95	27,551	19,758	11,837	4.76	2,487
1992	6,510.50	5,604	4,019	2,492	5.08	491
1993	1,718.09	1,463	1,049	669	5.30	126
1994	4,082.11	3,422	2,454	1,628	5.67	287
2000	47,842.64	35,848	25,708	22,135	7.83	2,827
2001	142,467.12	104,115	74,665	67,802	8.26	8,208
2003	2,326.24	1,605	1,151	1,175	9.17	128
2004	89,547.93	59,988	43,020	46,528	9.57	4,862
2005	223,315.34	144,351	103,520	119,795	10.07	11,896
2006	16,415.52	10,235	7,340	9,076	10.52	863
2007	9,937.59	5,955	4,271	5,667	10.98	516
2008	0.11					
2009	5,832.45	3,187	2,286	3,546	11.97	296
2010	113,355.65	58,854	42,207	71,149	12.42	5,729
2011	42,386.12	20,735	14,870	27,516	12.96	2,123
2012	143,965.42	66,238	47,502	96,463	13.40	7,199
2013	516,832.37	221,256	158,672	358,160	13.91	25,748
2014	1,772,491.62	702,616	503,875	1,268,617	14.34	88,467
2015	707,913.74	256,831	184,184	523,730	14.78	35,435
2016	777,580.16	254,891	182,793	594,787	15.21	39,105
2017	1,910,101.12	556,412	399,026	1,511,075	15.61	96,802
2018	2,002,937.85	507,745	364,125	1,638,813	15.95	102,747
2019	751,515.53	160,975	115,442	636,074	16.20	39,264
2020	1,078,920.30	186,114	133,470	945,450	16.39	57,685
2021	563,625.05	72,313	51,859	511,766	16.42	31,167
2022	1,652,683.01	133,867	96,002	1,556,681	16.07	96,869
2023	2,243,100.23	68,415	49,063	2,194,037	14.58	150,483
	15,067,878.39	3,862,505	2,770,222	12,297,656		845,993

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 5.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,602,041	1,639,704	302,400	2.00	151,200
2015	112,834.83	87,661	89,722	23,113	2.42	9,551
2016	33,669.32	24,171	24,739	8,930	2.91	3,069
2017	34,335.00	22,187	22,709	11,626	3.51	3,312
2018	78,429.10	44,093	45,129	33,300	4.22	7,891
	2,201,371.95	1,780,153	1,822,003	379,369		175,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						7.95

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,062	1,171			
1958	192.08	171	192			
1959	2,129.94	1,878	2,130			
1971	17,971.09	14,265	17,971			
1983	7,872.27	5,918	7,872			
1984	3,449.87	2,556	3,450			
1987	6,786.87	4,795	6,787			
1988	9,428.54	6,545	9,429			
1990	820.22	548	819			
	49,821.42	37,738	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2003	13,414.94	13,415	13,415			
2004	31,580.89	30,660	31,581			
2005	522.52	481	517	6	1.58	4
2007	4,181.56	3,432	3,686	496	3.58	139
2010	7,734.00	5,188	5,573	2,161	6.58	328
2011	12,031.56	7,470	8,024	4,008	7.58	529
2012	1,550.11	885	951	599	8.58	70
2014	565,919.21	266,452	286,207	279,712	10.58	26,438
2015	1,175,148.72	494,538	531,204	643,945	11.58	55,608
2016	113,113.73	41,946	45,056	68,058	12.58	5,410
2017	14,623.69	4,692	5,040	9,584	13.58	706
2021	942,346.41	113,864	122,306	820,040	17.58	46,646
2022	627,178.81	44,423	47,717	579,462	18.58	31,187
2023	1,227.07	28	30	1,197	19.54	61
	3,510,573.22	1,027,474	1,101,307	2,409,266		167,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4						4.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	20,220	20,573	3,854	2.58	1,494
2015	66,876.67	37,525	38,181	28,696	6.58	4,361
	91,303.67	57,745	58,754	32,550		5,855
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6						6.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	70,288.66	70,289	70,289			
2018	17,213.65	17,214	17,214			
2019	10,859.79	9,593	10,860			
2020	346,441.62	236,734	346,442			
2022	126,594.17	35,868	123,847	2,747	3.58	767
	571,397.89	369,698	568,652	2,746		767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6						0.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L4						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,178	3,781			
2012	14,849.79	12,054	14,850			
2013	2,789.00	2,150	2,789			
2015	4,197.10	2,755	4,190	7	4.40	2
	25,616.89	20,137	25,610	7		2
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5						0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
1997	417.87	418	418			
1998	94,907.31	94,907	94,907			
1999	191,341.50	186,878	191,342			
2000	296,716.81	277,926	284,813	11,904	1.58	7,534
2001	186,888.81	167,578	171,731	15,158	2.58	5,875
2002	303,527.92	260,023	266,466	37,062	3.58	10,353
2003	291,419.99	237,994	243,892	47,528	4.58	10,377
2004	366,999.55	285,038	292,101	74,899	5.58	13,423
2005	79,725.36	58,731	60,186	19,539	6.58	2,969
2006	167,413.05	116,632	119,522	47,891	7.58	6,318
2007	835,832.86	548,866	562,467	273,366	8.58	31,861
2008	1,181,797.10	728,779	746,839	434,958	9.58	45,403
2009	278,442.30	160,569	164,548	113,894	10.58	10,765
2010	777,173.73	417,086	427,422	349,752	11.58	30,203
2011	595,579.35	295,806	303,136	292,443	12.58	23,247
2012	870,830.41	397,682	407,537	463,293	13.58	34,116
2013	784,168.63	326,740	334,837	449,332	14.58	30,818
2014	894,641.85	336,985	345,336	549,306	15.58	35,257
2015	1,788,936.70	602,281	617,205	1,171,732	16.58	70,671
2016	971,312.23	288,159	295,300	676,012	17.58	38,453
2017	1,449,495.87	372,042	381,261	1,068,235	18.58	57,494
2018	1,163,102.32	252,009	258,254	904,848	19.58	46,213
2019	932,956.06	164,825	168,909	764,047	20.58	37,126
2020	670,668.98	91,660	93,931	576,738	21.58	26,726
2021	3,158,053.91	305,289	312,854	2,845,200	22.58	126,005
2022	1,628,060.43	92,262	94,549	1,533,511	23.58	65,034
2023	665,366.32	12,196	12,498	652,868	24.54	26,604
	20,625,777.22	7,079,361	7,252,261	13,373,516		792,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						3.84

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1999	18,450.18	18,450	16,693	1,757		
	18,450.18	18,450	16,693	1,757		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	19,084.33	11,848	10,877	8,207	7.58	1,083
2015	245,836.91	103,456	94,974	150,863	11.58	13,028
	264,921.24	115,304	105,851	159,070		14,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3						5.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,458	14,666			
1991	70,212.28	68,738	70,212			
1992	7,619.70	7,421	7,620			
1993	2,619.06	2,533	2,619			
1994	45,419.28	43,557	45,419			
1995	9,638.80	9,203	9,639			
1997	945.49	889	945			
1999	89,292.15	82,845	89,292			
2000	424,416.34	389,572	424,416			
2001	23,340.60	21,191	23,341			
2002	21,599.55	19,429	21,600			
2003	209,492.31	186,050	209,492			
2011	25,036.41	19,088	25,036			
2014	4,400.00	2,992	47,032	42,632-		
	948,698.04	867,966	991,329	42,631-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2						
NET SALVAGE PERCENT.. 0						
1995	11,741.33	10,676	11,741			
1996	116,915.68	105,142	116,916			
1997	29,596.91	26,270	29,597			
1998	6,337.07	5,525	6,337			
1999	91,165.35	78,357	91,165			
2000	239,707.61	202,074	239,708			
2001	117,197.05	96,676	117,197			
2002	106,166.48	85,719	106,166			
2015	51,575.93	21,662	50,444	1,132	11.62	97
	770,403.41	632,101	769,271	1,132		97
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 0.01						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2009	11,311.50	10,872	11,312			
2010	25,988.40	23,245	24,522	1,466	1.58	928
2011	6,122.60	5,068	5,346	777	2.58	301
2012	129,294.07	98,407	103,812	25,482	3.58	7,118
2013	14,421.00	10,015	10,565	3,856	4.58	842
2014	98,828.36	62,042	65,450	33,378	5.58	5,982
2015	400,910.38	224,955	237,311	163,599	6.58	24,863
2016	234,767.97	116,079	122,455	112,313	7.58	14,817
2017	8,370.44	3,581	3,778	4,592	8.58	535
2018	12,626.00	4,559	4,809	7,817	9.58	816
2021	5,909.01	952	1,004	4,905	12.58	390
2022	3,546.75	335	353	3,194	13.58	235
2023	18,140.71	554	585	17,556	14.54	1,207
	970,237.19	560,664	591,302	378,935		58,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						5.98

PART III. EXPERIENCED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	4,305,817.99			
362.10		69,176.77		69,176.77-
374.20	1.55			
374.40	35,613.79	42.58		42.58-
375.34	95,375.95	48,151.18		48,151.18-
375.60	144.31			
375.70	69,942.67	81.46		81.46-
376.00	16,919,583.58	1,515,043.62		1,515,043.62-
378.00	991,214.89	229,635.04		229,635.04-
379.10	16,355.63			
380.00	14,227,667.56	4,306,166.33		4,306,166.33-
381.00	608,418.36			
382.00	274,855.75	26.66		26.66-
383.00	38,085.94			
385.00	174,534.26	53,649.53		53,649.53-
387.40	276,639.46	15,721.85		15,721.85-
391.10	94,356.55			
391.12	1,577,540.60			
392.00			1,552.00	1,552.00
394.00	1,139,439.92			
394.12	2,217,026.15			
395.00	1,118.18			
396.00			29,366.75	29,366.75
397.50	3,847.65			
398.00	136.82			
	43,067,717.56	6,237,695.02	30,918.75	6,206,776.27-
TOTAL	165,166,632.37	27,600,531.86	235,744.08	27,364,787.78-

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response: A comparison of the calculated depreciation reserve vs. book reserve by account as of November 30, 2023, is listed on Pages 2 through 4 of this Schedule.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.20	RIGHTS OF WAY	1,857	1,931
351.00	COMPRESSOR STATION STRUCTURES	2,815,554	2,840,820
	WELLS		
352.01	CONSTRUCTION	932,782	830,128
352.02	EQUIPMENT	678,995	394,387
	<i>TOTAL ACCOUNT 352</i>	<u>1,611,777</u>	<u>1,224,515</u>
352.10	STORAGE LEASEHOLDS AND RIGHTS	199,185	206,932
353.00	LINES	373,261	388,491
354.00	COMPRESSOR STATION EQUIPMENT	856,060	884,490
355.00	MEASURING AND REGULATING EQUIPMENT	99,415	104,477
	TOTAL UNDERGROUND STORAGE PLANT	5,957,109	5,651,656
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.40	LAND RIGHTS	1,061,533	959,300
374.50	RIGHTS OF WAY	1,748,676	1,861,489
	<i>TOTAL ACCOUNT 374</i>	<u>2,810,209</u>	<u>2,820,789</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,539,588	1,506,950
375.60	INDUSTRIAL MEASURING AND REGULATING	60,408	76,161
375.70	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	0	5,867,081
	OTHER BUILDINGS	984,520	1,046,336
	<i>TOTAL ACCOUNT 375.70</i>	<u>984,520</u>	<u>6,913,417</u>
375.80	COMMUNICATION	8,405	8,960
	<i>TOTAL ACCOUNT 375</i>	<u>2,592,921</u>	<u>8,505,488</u>
376.00	MAINS		
	CAST IRON	137,186	136,246
	BARE STEEL	49,502,713	40,255,238
	OTHER	417,453,166	339,469,812
	<i>TOTAL ACCOUNT 376</i>	<u>467,093,065</u>	<u>379,861,296</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	27,013,457	29,749,651
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	93,755	28,369
380.00	SERVICES		
	BARE STEEL	663,557	516,672
	OTHER	197,172,388	153,526,401
	<i>TOTAL ACCOUNT 380</i>	197,835,945	154,043,073
381.00	METERS	18,083,520	18,120,321
381.10	METERS - AMR	14,860,138	19,342,376
382.00	METER INSTALLATIONS	15,378,310	15,884,744
383.00	HOUSE REGULATORS	4,660,285	5,628,047
384.00	HOUSE REGULATOR INSTALLATIONS	2,587,796	2,893,818
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,356,095	2,537,333
	OTHER EQUIPMENT		
387.00	GENERAL	89,089	83,634
387.40	COMMUNICATION EQUIPMENT	3,862,505	2,770,222
387.50	GPS EQUIPMENT	1,780,153	1,822,003
	<i>TOTAL ACCOUNT 387</i>	5,731,747	4,675,859
	TOTAL DISTRIBUTION PLANT	762,097,243	644,091,164
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,738	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.10	FURNITURE	1,027,474	1,101,307
391.11	EQUIPMENT	57,745	58,754
391.12	INFORMATION SYSTEMS	369,698	568,652
	<i>TOTAL ACCOUNT 391</i>	1,454,917	1,728,713
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	20,137	25,610
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394.00	EQUIPMENT	7,079,361	7,252,261
394.12	CNG FACILITIES	18,450	16,693
	<i>TOTAL ACCOUNT 394</i>	7,097,811	7,268,954
395.00	LABORATORY EQUIPMENT	115,304	105,851
396.00	POWER OPERATED EQUIPMENT	867,966	991,329

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2023

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	632,101	769,271
398.00	MISCELLANEOUS EQUIPMENT	560,664	591,302
TOTAL GENERAL PLANT		10,786,638	11,530,851
SUBTOTAL DEPRECIABLE PLANT		778,840,990	661,273,671
AMORTIZABLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	29,165,856	29,165,856
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	3,680,671	3,680,671
362.10	ENVIRONMENTAL REMEDIATION	(239,108)	(239,108)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	2,678,297	2,678,297
SUBTOTAL AMORTIZABLE PLANT		35,285,716	35,285,716
NONDEPRECIABLE PLANT			234,685
TOTAL GAS PLANT		814,126,706	696,794,072

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, Pages 2 through 4.
- b. (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109.

The estimated survivor curves used in this filing have changed as the result of an updated Service Life Study from those used in the most recent rate filing, R-2022-3031211.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2021	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,362,836	887,201	218,415	6.72	4.1
WELLS								
352.01	CONSTRUCTION	SQUARE *	1,126,771.93	738,926	387,846	95,059	8.44	4.1
352.02	EQUIPMENT	50-S2.5 *	1,072,969.88	168,032	904,938	224,384	20.91	4.0
	TOTAL ACCOUNT 352		2,199,741.81	906,958	1,292,784	319,443		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	2	0.00	4.5
353	LINES	50-S1.5 *	389,345.13	388,491	854	225	0.06	3.8
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	816,990	131,187	32,451	3.42	4.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		7,100,650.38	4,788,615	2,312,036	570,536	8.03	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,812,368.37	866,132	2,946,236	63,812	1.67	46.2
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,791,949	1,441,222	34,957	1.08	41.2
	TOTAL ACCOUNT 374		7,045,539.79	2,658,081	4,387,458	98,769	1.40	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	6,014,289.33	1,418,913	4,595,376	132,567	2.20	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	75,321	10,907	532	0.62	20.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	14,905,070.84	3,302,678	11,602,391	422,405	2.83	27.5
	OTHER BUILDINGS	35-R2	3,018,674.28	1,054,096	1,964,578	87,548	2.90	22.4
	TOTAL ACCOUNT 375.70		17,923,745.12	4,356,774	13,566,969	509,953	2.85	26.6
375.8	COMMUNICATION	45-R3	16,515.17	8,256	8,259	358	2.17	23.1
	TOTAL ACCOUNT 375		24,040,777.49	5,859,264	18,181,511	643,410	2.68	
376	MAINS							
	CAST IRON	71-R1 *	161,465.15	134,755	26,710	13,382	8.29	2.0
	BARE STEEL	71-R1 *	63,279,781.89	42,879,976	20,399,806	1,638,654	2.59	12.4
	OTHER	71-R1	2,103,171,893.33	268,413,585	1,834,758,308	44,797,128	2.13	41.0
	TOTAL ACCOUNT 376		2,166,613,140.37	311,428,316	1,855,184,824	46,449,164	2.14	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2021	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	125,955,155.52	21,223,803	104,731,353	4,689,154	3.72	22.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	135,966.90	33,640	102,327	11,337	8.34	9.0
380	SERVICES							
	BARE STEEL	50-R0.5	800,861.45	580,077	220,784	26,754	3.34	8.3
	OTHER	50-R0.5	687,163,553.40	135,905,920	551,257,633	20,722,730	3.02	26.6
	TOTAL ACCOUNT 380		687,964,414.85	136,485,997	551,478,417	20,749,484	3.02	
381	METERS	44-S1	42,389,554.30	17,559,361	24,830,193	1,025,511	2.42	24.2
381.1	METERS - AMR	15-S2.5	24,657,115.27	16,965,002	7,692,113	1,396,664	5.66	5.5
382	METER INSTALLATIONS	55-R3	42,326,880.57	15,071,634	27,255,247	793,284	1.87	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,129,585.26	7,894,716	11,234,869	389,770	2.04	28.8
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,841,833.15	2,163,531	4,678,302	367,193	5.37	12.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	76,007	60,691	4,431	3.24	13.7
387.4	COMMUNICATION EQUIPMENT	25-R2	11,861,577.12	2,515,056	9,346,521	593,310	5.00	15.8
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,527,423	673,949	216,274	9.82	3.1
	TOTAL ACCOUNT 387		14,199,647.21	4,118,486	10,081,161	814,015	5.73	
	TOTAL DISTRIBUTION PLANT		3,161,299,610.68	541,461,831	2,619,837,775	77,427,755	2.45	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,112,569.94	990,474	1,122,096	84,271	3.99	13.3
391.11	EQUIPMENT	15-SQ	91,303.67	47,107	44,197	5,853	6.41	7.6
391.12	INFORMATION SYSTEMS	5-SQ	2,705,700.42	2,036,706	668,994	453,626	16.77	1.5
	TOTAL ACCOUNT 391		4,909,574.03	3,074,287	1,835,287	543,750	11.08	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	26,344	(727)	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	17,641,803.32	7,091,300	10,550,503	632,461	3.59	16.7
394.12	CNG FACILITIES	12-S1.5	2,235,476.33	2,232,424	3,052	3,052	0.14	1.0
	TOTAL ACCOUNT 394		19,877,279.65	9,323,724	10,553,555	635,513	3.20	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2021	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	83,099	182,940	13,881	5.22	13.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	950,570	(1,872)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	787,915.68	786,727	1,189	105	0.01	11.3
398	MISCELLANEOUS EQUIPMENT	15-SQ	952,065.04	478,961	473,104	57,726	6.06	8.2
TOTAL GENERAL PLANT			27,817,010.17	14,773,533	13,043,476	1,250,975	4.50	
SUBTOTAL DEPRECIABLE PLANT			3,196,217,271.23	561,023,979	2,635,193,287	79,249,266	2.48	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		41,069,860.27	17,729,680	23,340,180	5,491,032	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		5,766,616.45	1,006,579	4,760,037	661,848	**	
362.1	ENVIRONMENTAL REMEDIATION			(230,180)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,981,679.83	2,547,985	3,433,695	253,469	**	
SUBTOTAL AMORTIZABLE PLANT			52,818,156.55	21,054,064	31,533,912	6,406,349		
NONDEPRECIABLE PLANT			3,533,240.78	234,693				
TOTAL GAS PLANT			3,252,568,668.56	582,312,736	2,666,727,199	85,655,615		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed
 - b. Original cost – the total surviving cost associated with each installation year from all plant accounts.
 - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated original cost – (Column B minus Column C).
 - e. Total – cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figure in Column D.

Response: Please reference pages II-3 through II-6 of Columbia's Depreciation Study for the historic test year included in Exhibit No.9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response: Please refer to pages III-2 through III-5 of Columbia's historic test year depreciation study is included in Exhibit No.9, Schedule No.1.

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

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

Response:

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

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

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2025 to December 2025 (1)	815	1,045	1,043	851	553	269	75	7	2	18	141	439	5,258
3	December 2023 to November 2024 (1)	815	1,045	1,043	851	553	269	75	7	2	18	141	439	5,258
4	December 2022 to November 2023 (2)	831	978	843	716	522	303	71	15	1	15	134	395	4,824
5	December 2021 to November 2022 (3)	811	968	1,120	774	586	302	48	6	1	11	240	424	5,291
6	December 2020 to November 2021 (3)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
7	December 2019 to November 2020 (3)	904	941	874	746	511	426	102	5	-	23	171	375	5,078
8	Residential Heating Sales - Dth													
9	January 2025 to December 2025 (1)	3,786,526	5,301,005	5,478,080	4,503,795	2,810,725	1,053,343	298,248	-	-	-	283,250	1,556,019	25,070,992
10	December 2023 to November 2024 (1)	3,829,570	5,246,945	5,419,273	4,471,216	2,795,060	1,048,095	296,891	-	-	-	282,551	1,560,762	24,950,363
11	December 2022 to November 2023 (2)	3,703,210	4,716,243	4,113,909	3,327,576	2,347,846	1,071,479	224,241	-	-	-	294,647	1,427,939	21,227,090
12	December 2021 to November 2022 (3)	3,321,347	4,084,770	4,989,615	3,384,508	2,397,392	1,108,019	156,006	-	-	-	500,991	1,319,592	21,262,239
13	December 2020 to November 2021 (3)	3,156,838	4,909,420	5,213,927	4,109,397	1,964,607	1,193,457	383,997	-	-	-	108,206	1,253,789	22,293,639
14	December 2019 to November 2020 (3)	3,692,059	4,057,029	3,865,645	3,246,527	1,881,947	1,552,350	395,615	-	-	-	309,325	1,154,559	20,155,057

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2004-2023) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

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

Line No.	Description	<u>December</u> (1)	<u>January</u> (2)	<u>February</u> (3)	<u>March</u> (4)	<u>April</u> (5)	<u>May</u> (6)	<u>June</u> (7)	<u>July</u> (8)	<u>August</u> (9)	<u>September</u> (10)	<u>October</u> (11)	<u>November</u> (12)	<u>Total</u> (13)
1	Degree Days (BPT=65)													
2	January 2025 to December 2025 (1)	815	1,045	1,043	851	553	269	75	7	2	18	141	439	5,258
3	December 2023 to November 2024 (1)	815	1,045	1,043	851	553	269	75	7	2	18	141	439	5,258
4	December 2022 to November 2023 (2)	831	978	843	716	522	303	71	15	1	15	134	395	4,824
5	December 2021 to November 2022 (3)	811	968	1,120	774	586	302	48	6	1	11	240	424	5,291
6	December 2020 to November 2021 (3)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
7	December 2019 to November 2020 (3)	904	941	874	746	511	426	102	5	-	23	171	375	5,078
8	Commercial Heating Sales - Dth													
9	January 2025 to December 2025 (1)	728,284	1,214,401	1,366,855	1,040,296	639,071	254,566	57,531	-	-	6,316	59,400	269,726	5,636,446
10	December 2023 to November 2024 (1)	923,739	1,336,495	1,465,389	1,124,385	653,152	249,248	50,895	-	-	6,879	76,539	373,663	6,260,384
11	December 2022 to November 2023 (2)	892,681	1,238,070	1,120,041	887,967	542,263	231,488	41,671	-	-	2,451	72,939	322,990	5,352,561
12	December 2021 to November 2022 (3)	859,522	1,145,560	1,410,196	944,014	615,478	273,724	33,027	-	-	11,471	112,357	326,556	5,731,905
13	December 2020 to November 2021 (3)	761,685	1,209,348	1,354,113	1,038,564	472,641	207,436	43,192	-	-	6,316	38,630	309,522	5,441,447
14	December 2019 to November 2020 (3)	1,006,067	1,143,625	1,105,637	900,884	434,918	318,028	52,216	-	-	16,944	82,005	281,428	5,341,752

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2004-2023) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

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

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

Response:

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

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2019

Line No.	Period		Residential (1)					Commercial (1)					Industrial				
			Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average
			Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2018	395703	4682	933	5615	14.19	37202	1313	2207	3520	95	269	22	2215	2237	8,317
2	Jan	2019	396660	5157	1018	6175	15.57	37231	1488	2360	3848	103	269	23	2191	2214	8,231
3	Feb		397257	5658	1101	6759	17.02	37280	1665	2607	4272	115	269	25	2307	2332	8,671
4	Mar		397564	4803	942	5745	14.45	37281	1387	2188	3575	96	268	22	2178	2200	8,208
5	Apr		396747	2791	550	3341	8.42	37257	827	1478	2305	62	269	13	2072	2085	7,750
6	May		395563	1115	221	1336	3.38	37153	348	832	1180	32	269	7	1911	1918	7,132
7	Jun		394045	621	123	744	1.89	37057	218	635	853	23	268	6	1801	1806	6,740
8	Jul		393293	460	92	552	1.40	37000	179	538	717	19	269	5	1735	1741	6,471
9	Aug		392735	400	77	476	1.21	36988	169	543	712	19	269	4	1774	1778	6,608
10	Sep		393051	437	84	521	1.33	36974	186	583	769	21	267	4	1824	1828	6,846
11	Oct		394141	623	120	743	1.89	37002	238	694	932	25	268	6	1878	1884	7,028
12	Nov	2019	396927	2121	409	2531	6.38	37111	624	1330	1954	53	266	9	2012	2021	7,598
13																	
14	Total or Average		395,307	28,869	5,670	34,539	87.11	37,128	8,641	15,996	24,637	662.38	268	147	23,897	24,044	89,599.26
15																	
16	Heating Season			22,421	4,404	26,825	68		6,477	10,692	17,170	461		102	10,903	11,005	41,025
17	(November-March)																
18	Non-Heating Season			6,448	1,266	7,714	20		2,164	5,304	7,467	201		45	12,994	13,039	48,575
19	(April-October)																
20	Daily Average = Total/365			79	16	95			24	44	67			0	65	66	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2020

Line No.	Period		Residential (1)					Commercial (1)					Industrial				
			Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average
			Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put	
			MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	Dth/Cust			
1	Dec	2019	399076	4123	1249	5372	13.46	37259	1278	2132	3410	92	269	21	2044	2065	7,677
2	Jan	2020	399994	4497	1347	5845	14.61	37314	1431	2246	3677	99	269	23	2049	2072	7,702
3	Feb		400464	4257	1261	5518	13.78	37355	1356	2195	3551	95	269	22	2097	2119	7,879
4	Mar		400735	3639	1092	4731	11.80	37361	1155	1830	2986	80	268	17	1957	1974	7,365
5	Apr		400727	2271	696	2967	7.40	37292	662	1244	1906	51	268	11	1714	1725	6,436
6	May		400673	1944	593	2536	6.33	37260	543	1041	1584	43	268	12	1674	1685	6,289
7	Jun		400630	804	238	1042	2.60	37198	244	620	864	23	267	9	1522	1531	5,733
8	Jul		400444	441	122	563	1.41	37174	160	509	669	18	269	10	1407	1417	5,269
9	Aug		400410	381	105	486	1.21	37160	152	515	667	18	269	14	1554	1568	5,828
10	Sep		400686	431	118	549	1.37	37159	168	577	745	20	269	17	1563	1580	5,874
11	Oct		401227	709	213	922	2.30	37207	253	733	986	26	271	14	1726	1740	6,420
12	Nov	2020	402017	1547	460	2007	4.99	37286	480	1098	1578	42	271	15	1837	1852	6,834
13																	
14	Total or Average		400,590	25,044	7,493	32,537	81.27	37,252	7,882	14,740	22,622	606.69	269	184	21,144	21,328	79,304.72
15																	
16	Heating Season			18,064	5,409	23,473	59		5,700	9,502	15,202	407		98	9,984	10,082	37,456
17	(November-March)																
18	Non-Heating Season			6,980	2,085	9,065	23		2,183	5,238	7,420	199		86	11,160	11,246	41,849
19	(April-October)																
20	Daily Average = Total/365			69	21	89			22	40	62			1	58	58	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2021

Line No.	Period	Residential (1)				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust
1 Dec	2020	403008	3702	632	4334	10.76
2 Jan	2021	403785	5520	922	6442	15.95
3 Feb		404324	5779	950	6729	16.64
4 Mar		404632	4663	753	5416	13.39
5 Apr		404693	2475	397	2872	7.10
6 May		403650	1664	266	1930	4.78
7 Jun		402137	844	134	978	2.43
8 Jul		401346	479	77	556	1.39
9 Aug		400913	427	67	494	1.23
10 Sep		401187	448	69	517	1.29
11 Oct		401619	549	84	632	1.57
12 Nov	2021	403314	1729	264	1993	4.94
13						
14 Total or Average		402,884	28,281	4,614	32,895	81.47
15						
16 Heating Season			21,394	3,521	24,915	62
17 (November-March)						
18 Non-Heating Season			6,887	1,093	7,980	20
19 (April-October)						
20 Daily Average = Total/365			77	13	90	

Commercial (1)				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDth	MDth	MDth	Dth/Cust
37351	1036	1759	2795	75
37417	1597	2304	3901	104
37454	1714	2446	4160	111
37437	1386	1977	3364	90
37412	739	1292	2030	54
37367	475	915	1390	37
37193	261	618	880	24
37098	189	514	704	19
37068	177	510	687	19
37026	187	539	726	20
37050	220	619	840	23
37121	524	1124	1648	44
37,250	8,506	14,618	23,124	619.31
	6,258	9,611	15,868	424
	2,248	5,008	7,256	195
	23	40	63	

Industrial				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDth	MDth	MDth	Dth/Cust
273	18	1863	1881	6,891
275	27	1963	1991	7,239
275	28	2065	2094	7,614
275	23	1918	1941	7,058
276	14	1935	1949	7,063
275	9	1751	1759	6,398
275	6	1695	1701	6,186
275	4	1665	1669	6,069
274	4	1803	1807	6,595
274	5	1876	1881	6,867
275	7	1938	1945	7,073
273	14	2110	2124	7,781
275	160	22,584	22,744	82,833.87
	111	9,920	10,031	36,583
	49	12,663	12,713	46,251
	0	62	62	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2022

Line No.	Period	Residential (1)						Commercial (1)						Industrial					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average			
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put				
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust				
1	Dec	2021	405176	4247	624	4871	12.02	37221	1219	1817	3037	82	275	28	2001	2029	7,377		
2	Jan	2022	406254	5100	759	5859	14.42	37282	1548	2147	3695	99	282	39	2312	2351	8,337		
3	Feb		406866	6060	900	6960	17.11	37313	1894	2472	4366	117	284	36	2250	2286	8,050		
4	Mar		407152	4271	620	4891	12.01	37305	1331	1778	3109	83	282	24	2066	2090	7,411		
5	Apr		406204	3176	456	3632	8.94	37244	974	1479	2453	66	284	21	1978	1999	7,038		
6	May		405164	1702	245	1947	4.81	37135	543	938	1481	40	280	14	1955	1968	7,029		
7	Jun		403849	624	90	714	1.77	37040	231	583	814	22	282	10	1689	1699	6,023		
8	Jul		402768	462	66	527	1.31	36938	191	496	687	19	281	8	1697	1706	6,070		
9	Aug		402282	421	60	481	1.20	36868	172	495	668	18	281	9	1953	1962	6,983		
10	Sep		402482	450	63	513	1.27	36840	188	549	737	20	280	14	1862	1876	6,700		
11	Oct		404003	1006	139	1145	2.83	36881	342	765	1107	30	278	17	1884	1901	6,838		
12	Nov	2022	405927	1938	266	2205	5.43	36979	629	1111	1740	47	279	24	1940	1964	7,038		
13																			
14	Total or Average		404,844	29,457	4,288	33,745	83.12	37,087	9,263	14,630	23,893	642.53	281	244	23,587	23,830	84,895.78		
15																			
16	Heating Season			21,616	3,170	24,786	61		6,621	9,325	15,946	428		150	10,569	10,720	38,214		
17	(November-March)																		
18	Non-Heating Season			7,841	1,118	8,959	22		2,642	5,305	7,947	214		93	13,018	13,111	46,682		
19	(April-October)																		
20	Daily Average = Total/365			81	12	92			25	40	65			1	65	65			

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2023

Line No.	Period	Residential (1)					Commercial (1)					Industrial				
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1 Dec	2022	407754	4293	588	4881	11.97	37103	1210	1961	3171	85	277	38	2106	2145	7,743
2 Jan	2023	408676	5331	731	6061	14.83	37170	1540	2264	3804	102	277	43	2176	2219	8,010
3 Feb		409028	4646	641	5288	12.93	37188	1352	2062	3414	92	276	39	2097	2136	7,741
4 Mar		409235	3830	531	4361	10.66	37182	1106	1741	2847	77	277	34	2039	2074	7,487
5 Apr		408492	2841	395	3236	7.92	37139	826	1379	2206	59	277	23	1760	1783	6,436
6 May		407141	1530	215	1745	4.28	37037	442	937	1379	37	277	15	1903	1918	6,924
7 Jun		406068	678	96	774	1.91	36936	230	629	859	23	277	11	1730	1741	6,285
8 Jul		405154	490	69	560	1.38	36887	177	541	718	19	277	10	1735	1745	6,298
9 Aug		404250	421	62	483	1.19	36847	162	528	690	19	277	9	1831	1840	6,641
10 Sep		404409	458	63	521	1.29	36795	173	548	720	20	278	10	1843	1853	6,667
11 Oct		405431	731	105	835	2.06	36825	253	717	971	26	279	13	2024	2037	7,302
12 Nov	2023	407439	1875	271	2146	5.27	36883	554	1157	1711	46	279	25	2002	2027	7,264
13																
14 Total or Average		406,923	27,125	3,766	30,890	75.69	36,999	8,026	14,464	22,490	606.59	277	271	23,246	23,517	84,796.41
15																
16 Heating Season			19,975	2,762	22,737	56		5,762	9,185	14,948	403		180	10,421	10,600	38,243
17 (November-March)																
18 Non-Heating Season			7,149	1,004	8,153	20		2,264	5,279	7,543	204		92	12,825	12,916	46,553
19 (April-October)																
20 Daily Average = Total/365			74	10	85			22	40	62			1	64	64	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2024

Line No.	Period	Residential						Commercial						Industrial					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average			
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put				
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust			
1	Dec	2023	409315	4294	589	4883	11.93	37072	1285	1772	3056	82	279	45	2082	2127	7,624		
2	Jan	2024	410281	5751	781	6532	15.92	37171	1747	2220	3968	107	278	46	2063	2109	7,587		
3	Feb		410744	5876	796	6672	16.24	37220	1725	2343	4067	109	277	53	2144	2197	7,932		
4	Mar		410874	4908	660	5568	13.55	37220	1378	1938	3316	89	278	48	2051	2100	7,552		
5	Apr		409878	3233	432	3665	8.94	37167	937	1431	2368	64	278	40	1988	2028	7,297		
6	May		408433	1451	194	1645	4.03	37053	465	904	1368	37	278	28	1963	1991	7,161		
7	Jun		406925	708	95	802	1.97	36956	244	650	894	24	278	16	1829	1845	6,638		
8	Jul		405807	426	57	483	1.19	36875	177	527	704	19	278	14	1762	1776	6,390		
9	Aug		405093	392	54	445	1.10	36830	167	529	696	19	278	14	1829	1843	6,630		
10	Sep		405129	405	53	458	1.13	36832	180	556	736	20	279	16	1906	1922	6,889		
11	Oct		406087	676	91	767	1.89	36861	253	684	936	25	280	20	1974	1994	7,123		
12	Nov	2024	407826	1956	264	2221	5.45	36964	557	1164	1721	47	280	33	2061	2094	7,478		
13																			
14	Total or Average		408,033	30,076	4,065	34,141	83.34	37,018	9,113	14,717	23,831	642.31	278	374	23,654	24,028	86,302.58		
15																			
16	Heating Season			22,785	3,090	25,875	63		6,691	9,436	16,128	434		226	10,401	10,627	38,174		
17	(November-March)																		
18	Non-Heating Season			7,291	975	8,266	20		2,422	5,281	7,703	208		148	13,253	13,401	48,129		
19	(April-October)																		
20	Daily Average = Total/365			82	11	94			25	40	65			1	65	66			

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2025

Line No.	Period	Residential						Commercial						Industrial					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average			
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put				
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Jan	2025	410789	5786	736	6522	15.88	37209	1744	2216	3961	106	278	55	2069	2124	7,640		
2	Feb		411291	5918	750	6668	16.21	37248	1724	2342	4066	109	277	63	2154	2217	8,002		
3	Mar		411452	4943	622	5565	13.53	37242	1378	1939	3317	89	278	57	2061	2118	7,619		
4	Apr		410479	3254	407	3661	8.92	37185	937	1431	2369	64	278	48	1991	2040	7,337		
5	May		409047	1456	182	1638	4.01	37067	465	904	1369	37	278	34	1964	1998	7,186		
6	Jun		407542	706	88	795	1.95	36968	244	650	894	24	278	21	1836	1857	6,681		
7	Jul		406493	422	53	475	1.17	36886	177	528	704	19	278	20	1767	1787	6,427		
8	Aug		405843	388	49	438	1.08	36841	167	529	696	19	278	20	1835	1855	6,673		
9	Sep		405938	401	49	451	1.11	36842	180	556	736	20	279	23	1913	1935	6,936		
10	Oct		406948	675	85	760	1.87	36872	253	684	937	25	280	26	1980	2005	7,162		
11	Nov		408737	1969	248	2217	5.42	36975	557	1164	1721	47	280	39	2071	2110	7,536		
12	Dec	2025	410729	4302	514	4816	11.73	37137	1264	1743	3007	81	278	52	2099	2151	7,737		
13																			
14	Total or Average		408,774	30,223	3,782	34,005	82.86	37,039	9,090	14,686	23,777	640.38	278	457	23,741	24,197	86,938.02		
15																			
16	Heating Season			22,918	2,869	25,788	63		6,667	9,404	16,071	432		265	10,455	10,720	38,535		
17	(November-March)																		
18	Non-Heating Season			7,304	913	8,217	20		2,423	5,282	7,705	208		192	13,286	13,477	48,403		
19	(April-October)																		
20	Daily Average = Total/365			83	10	93			25	40	65			1	65	66			

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

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

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended November 30, 2023 (Historic Test Year), the twelve months ended November 30, 2024 (Future Test Year) or the twelve months ending December 31, 2025 (Fully Projected Future Test Year).

For Columbia's procedures and policies relating to curtailment, please see Tariff Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

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

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

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia's New Business field team is currently staffed with six Development Managers whose focus is on commercial and industrial projects, as well as residential new construction projects where main is needed. Columbia's New Business team collaborates with internal stakeholders to implement the process of connecting the customers to Columbia's system. Residential customers who wish to convert to natural gas from alternate fuel sources where main is already available are assisted by the New Business team located in Columbus, Ohio. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targets them for reconnection.

Rules and regulations regarding applicant/new customers are detailed on Page Nos. 38 through 54 of Tariff Gas Pa. P.U.C. No.9 and are included as part of Exhibit 14, Schedule 2, Attachment A. Page Nos. 38 through 54 of the current Tariff contain rules relevant to applicants and customers, including Application for Service, Customer's Installation, Testing and Inspection of Customer's Service, Credit, Point of Delivery of Gas to Customer, Extensions, Rights of Way, Introduction of Service, Company Equipment on Customer's Premises and Selection of Rate Schedule.

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

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

Response:

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

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the projected daily maximum and annual usage of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service), the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations - refer to Page Nos. 40-41c) of the Company's tariff currently on file with the Commission.

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

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

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth. Data by customer class is provided in the response to GAS-COS-010.

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

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

Maximum Coincident Peak Day Demand (Dth)

<u>Twelve Months</u> <u>Ending</u>	11/30/2023	11/30/2022	11/30/2021	11/30/2020	11/30/2019
	713,156	630,773	539,160	552,599	748,896

Maximum Coincident Three-Day Peak Day Demand (Dth)

<u>Twelve Months</u> <u>Ending</u>	11/30/2023	11/30/2022	11/30/2021	11/30/2020	11/30/2019
Day 1	713,156	568,932	539,160	532,968	748,896
Day 2	651,206	613,846	527,836	540,483	681,801
Day 3	580,122	515,208	424,721	474,223	622,606

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

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

Response:

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

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2026

Line No.	Period	Residential					Commercial					Industrial					
		Sales		Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-		
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		
1	Jan	2026	411,791	5,838	691	6,529	15.9	37,220	1,745	2,217	3,962	106.4	278	56	2,073	2,129	7,658
2	Feb		412,334	5,972	705	6,677	16.2	37,258	1,725	2,343	4,067	109.2	277	64	2,157	2,221	8,017
3	Mar		412,535	4,987	584	5,571	13.5	37,252	1,379	1,939	3,318	89.1	278	58	2,064	2,122	7,634
4	Apr		411,598	3,281	381	3,662	8.9	37,195	938	1,432	2,369	63.7	278	50	1,994	2,044	7,351
5	May		410,198	1,464	170	1,634	4.0	37,077	465	904	1,369	36.9	278	35	1,967	2,001	7,199
6	Jun		408,729	706	82	788	1.9	36,979	245	650	895	24.2	278	23	1,838	1,861	6,694
7	Jul		407,696	419	48	468	1.1	36,897	177	528	704	19.1	278	21	1,768	1,789	6,436
8	Aug		407,061	385	46	431	1.1	36,853	167	529	696	18.9	278	21	1,837	1,859	6,686
9	Sep		407,169	398	45	444	1.1	36,855	180	557	737	20.0	279	24	1,914	1,938	6,945
10	Oct		408,194	676	79	754	1.8	36,885	253	684	937	25.4	280	27	1,981	2,008	7,171
11	Nov	409,995	1,984	232	2,215	5.4	36,989	557	1,165	1,722	46.5	280	40	2,073	2,113	7,545	
12	Dec	2026	411,998	4,341	482	4,823	11.7	37,152	1,264	1,744	3,008	81.0	278	54	2,100	2,154	7,749
13																	
14	Total or Average		409,942	30,452	3,544	33,996	82.61	37,051	9,093	14,691	23,784	640.37	278	473	23,765	24,238	87,083.71
15																	
16	Heating Season			23,122	2,693	25,815	63		6,669	9,407	16,076	432		272	10,466	10,738	38,602
17	(November-March)																
18	Non-Heating Season			7,330	852	8,182	20		2,424	5,284	7,707	208		201	13,298	13,499	48,481
19	(April-October)																
20	Daily Average = Total/365			83.43	9.71	93.14			24.91	40.25	65.16			1.30	65.11	66.40	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2027

Line No.	Period	Residential						Commercial					Industrial					
		Sales		Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average		
		Customers	Volume	Volume	Put			Customers	Volume	Volume			Put	Customers	Volume		Volume	Put
		MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth			Dth/Cust	MDth	MDth		MDth	Dth/Cust
1	Jan	2027	413,073	5,894	647	6,541	15.8	37,236	1,746	2,218	3,963	106.4	278	56	2,073	2,129	7,658	
2	Feb		413,626	6,030	659	6,689	16.2	37,275	1,725	2,344	4,069	109.2	277	64	2,157	2,221	8,018	
3	Mar		413,836	5,034	546	5,580	13.5	37,270	1,379	1,940	3,319	89.1	278	58	2,064	2,122	7,634	
4	Apr		412,907	3,310	356	3,666	8.9	37,214	938	1,433	2,371	63.7	278	50	1,994	2,044	7,351	
5	May		411,519	1,473	158	1,632	4.0	37,097	465	905	1,370	36.9	278	35	1,967	2,002	7,200	
6	Jun		410,058	707	76	783	1.9	36,999	245	651	895	24.2	278	23	1,838	1,861	6,694	
7	Jul		409,030	417	45	461	1.1	36,916	177	528	705	19.1	278	21	1,768	1,789	6,436	
8	Aug		408,399	382	42	424	1.0	36,871	167	529	697	18.9	278	21	1,838	1,859	6,687	
9	Sep		408,512	396	42	437	1.1	36,871	180	557	737	20.0	279	24	1,914	1,938	6,945	
10	Oct		409,541	676	73	749	1.8	36,899	253	684	937	25.4	280	27	1,981	2,008	7,171	
11	Nov		411,347	1,999	215	2,215	5.4	37,001	557	1,165	1,722	46.5	280	40	2,073	2,113	7,545	
12	Dec		413,353	4,382	449	4,831	11.7	37,163	1,265	1,744	3,009	81.0	278	54	2,100	2,154	7,749	
13																		
14	Total or Average	411,267	30,701	3,308	34,010	82.38	37,068	9,097	14,697	23,794	640.37	278	473	23,766	24,239	87,087.60		
15																		
16	Heating Season		23,340	2,517	25,857	63		6,672	9,411	16,083	432		272	10,467	10,739	38,604		
17	(November-March)																	
18	Non-Heating Season		7,361	792	8,153	20		2,425	5,286	7,711	208		201	13,299	13,500	48,483		
19	(April-October)																	
20	Daily Average = Total/365		84.11	9.06	93.18			24.92	40.27	65.19			1.30	65.11	66.41			

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2028

Line No.	Period	Residential					Commercial					Industrial					
		Sales		Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	
		Customer:	Volume	Volume	Put		Customer:	Volume	Volume	Put		Customer:	Volume	Volume	Put		
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		
1	Jan	2028	414,429	5,952	603	6,555	15.8	37,245	1,746	2,218	3,964	106.4	278	56	2,072	2,128	7,655
2	Feb		414,988	6,089	614	6,704	16.2	37,282	1,726	2,344	4,070	109.2	277	64	2,156	2,220	8,014
3	Mar		415,201	5,083	508	5,591	13.5	37,275	1,380	1,940	3,320	89.1	278	58	2,063	2,121	7,631
4	Apr		414,277	3,339	331	3,671	8.9	37,217	938	1,433	2,371	63.7	278	50	1,993	2,043	7,348
5	May		412,892	1,483	147	1,630	3.9	37,099	465	905	1,370	36.9	278	35	1,966	2,001	7,196
6	Jun	411,431	708	70	778	1.9	36,999	245	651	895	24.2	278	23	1,837	1,860	6,690	
7	Jul	410,396	415	41	455	1.1	36,917	177	528	705	19.1	278	21	1,767	1,788	6,432	
8	Aug	409,754	380	38	418	1.0	36,872	167	529	697	18.9	278	21	1,837	1,858	6,683	
9	Sep	409,857	393	38	431	1.1	36,873	180	557	737	20.0	279	24	1,891	1,914	6,861	
10	Oct	410,876	677	67	744	1.8	36,902	253	684	937	25.4	280	27	1,947	1,973	7,048	
11	Nov	412,673	2,015	200	2,214	5.4	37,005	557	1,165	1,722	46.5	280	40	2,072	2,112	7,542	
12	Dec	2028	414,669	4,423	416	4,839	11.7	37,168	1,265	1,744	3,009	81.0	278	54	2,099	2,153	7,745
13																	
14	Total or Average		412,620	30,956	3,074	34,030	82.16	37,071	9,098	14,699	23,797	640.37	278	473	23,698	24,171	86,844.56
15																	
16	Heating Season			23,561	2,342	25,903	62		6,673	9,413	16,086	432		272	10,462	10,734	38,586
17	(November-March)																
18	Non-Heating Season			7,395	733	8,127	20		2,425	5,287	7,712	208		200	13,236	13,437	48,258
19	(April-October)																
20	Daily Average = Total/365			84.81	8.42	93.23			24.93	40.27	65.20			1.29	64.93	66.22	

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

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

Response:

See Page 2 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

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

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

Response:

See Pages 2 and 3 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2023
Dth

Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total
Requirements													
Residential	4,293,321	5,330,718	4,646,440	3,829,796	2,840,847	1,529,801	678,365	490,497	421,365	457,785	730,814	1,875,231	27,124,980
Commercial	1,319,720	1,706,942	1,450,311	1,181,903	876,235	454,969	238,145	184,144	164,173	176,814	252,213	568,209	8,573,777
Industrial	38,374	50,173	46,888	35,872	34,987	37,061	17,042	7,739	11,315	8,641	13,493	23,003	324,587
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	1,171,006	(697,008)	(978,978)	(22,017)	(1,248,014)	(702,998)	(216,067)	1,203	35,888	86,068	800,840	1,696,050	(74,027)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	6,822,421	6,390,825	5,164,661	5,025,554	2,504,055	1,318,834	717,486	683,583	632,741	729,308	1,797,360	4,162,492	35,949,317
Other Company Use	14,273	16,160	15,644	14,216	11,328	8,724	7,011	5,103	3,965	4,335	4,447	7,628	112,835
Gas Left On For Reconnect/Gas Lost - Line Breaks	3,620	2,237	2,601	2,060	1,243	1,168	645	1,062	906	480	2,831	2,823	21,675
Gas Lost from Storage - Current	67	67	67	67	67	67	67	67	67	67	67	67	802.06
Non-Traditional Sales - Dth	108,830	164,800	336,040	179,900	2,132,700	926,400	1,416,400	283,400	289,700	564,500	445,517	4,000	6,852,187
Total Miscellaneous Deliveries	126,790	183,263	354,352	196,244	2,145,338	936,359	1,424,122	289,633	294,637	569,382	452,861	14,518	6,987,499
Unaccounted for - Losses in Black	724,343	(125,494)	(510,342)	294,876	(928,899)	(133,693)	(28,533)	(209,688)	70,034	(9,532)	48,274	200,995	(607,660)
Total Requirements	7,673,554	6,448,595	5,008,670	5,516,673	3,720,493	2,121,499	2,113,075	763,527	997,412	1,289,158	2,298,495	4,378,005	42,329,156
Supply													
Field Line Purchases	7,143	6,967	8,417	8,339	8,983	8,159	8,985	7,130	7,186	7,209	7,717	6,705	92,940
Transmission Line Purchases	4,864,069	2,664,249	1,188,263	512,809	5,831,847	5,090,958	3,620,313	3,200,374	3,265,052	2,158,906	3,525,108	463,788	36,385,736
City Gate Purchases	91,711	289	0	0	267,500	597,700	569,200	449,140	437,380	237,925	110,000	254,700	3,015,545
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(206,114)	(372,228)	(662,484)	(385,575)	549,879	38,753	1,052,374	348,035	227,728	1,716,252	247,972	(191,811)	2,362,779
Total Purchases	4,756,809	2,299,277	534,196	135,573	6,658,209	5,735,570	5,250,872	4,004,679	3,937,346	4,120,291	3,890,797	533,382	41,857,000
Storage	2,916,678	4,149,251	4,474,407	5,381,033	(2,937,782)	(3,614,138)	(3,137,863)	(3,241,219)	(2,940,000)	(2,831,200)	(1,592,368)	3,844,557	471,354
Shrinkage	67	67	67	67	67	67	67	67	67	67	67	67	802
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	7,673,554	6,448,595	5,008,671	5,516,673	3,720,493	2,121,499	2,113,075	763,527	997,413	1,289,157	2,298,495	4,378,005	42,329,156

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2022
Dth

Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Total
Requirements													
Residential	4,247,377	5,099,808	6,059,720	4,271,321	3,176,092	1,702,504	624,149	461,593	420,622	450,413	1,005,578	1,938,417	29,457,594
Commercial	1,227,142	1,542,652	1,885,539	1,348,737	966,083	545,564	230,879	190,783	175,523	189,944	334,097	625,429	9,262,372
Industrial	18,473	30,581	43,204	25,189	18,163	15,980	8,761	10,851	7,833	9,214	18,920	26,355	233,525
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	(198,010)	1,922,995	(1,673,008)	(781,997)	(968,021)	(905,970)	(196,081)	(3,256)	41,403	253,954	910,944	1,497,021	(100,024)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	5,294,981	8,596,037	6,315,455	4,863,250	3,192,317	1,358,079	667,709	659,971	645,381	903,525	2,269,539	4,087,223	38,853,467
Other Company Use	12,779	11,837	13,129	13,034	9,320	9,139	5,942	4,618	3,743	4,242	4,576	7,920	100,278
Gas Left On For Reconnect/Gas Lost - Line Breaks	4,244	2,919	2,686	2,158	2,113	1,369	996	979	1,138	945	2,874	2,987	25,406
Gas Lost from Storage - Current	67	67	67	67	67	67	67	67	67	67	67	67	802.79
Non-Traditional Sales - Dth	204,500	134,320	80,300	12,950	11,500	120,800	96,900	273,400	338,300	307,800	459,600	484,925	2,525,295
Total Miscellaneous Deliveries	221,590	149,142	96,182	28,209	23,000	131,375	103,904	279,063	343,248	313,053	467,117	495,899	2,651,782
Unaccounted for - Losses in Black	734,405	779,831	349,859	(533,480)	(307,352)	(487,310)	(267,504)	70,646	166,665	(237,066)	410,281	84,768	763,744
Total Requirements	6,250,976	9,525,010	6,761,496	4,357,979	2,907,965	1,002,144	504,110	1,009,681	1,155,294	979,512	3,146,937	4,667,890	42,268,993
Supply													
Field Line Purchases	6,978	6,978	6,553	6,329	8,142	9,751	9,444	8,589	7,332	7,681	9,190	9,039	96,006
Transmission Line Purchases	2,096,100	2,447,763	1,877,396	807,455	4,321,678	4,460,734	4,179,041	4,362,085	3,991,406	3,626,370	4,227,550	1,425,153	37,822,731
City Gate Purchases	0	13,500	0	0	9,700	133,378	91,000	97,200	0	99,200	55,000	20,700	519,678
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	496,087	(1,430,897)	(433,746)	(676,255)	90,919	330,905	303,041	650,559	329,990	327,350	164,433	(366,199)	(213,812)
Total Purchases	2,599,165	1,037,344	1,450,203	137,529	4,430,439	4,934,768	4,582,526	5,118,433	4,328,728	4,060,601	4,456,174	1,088,693	38,224,603
Storage	3,651,744	8,487,600	5,311,226	4,220,382	(1,522,541)	(3,932,692)	(4,078,483)	(4,108,819)	(3,173,500)	(3,081,155)	(1,309,303)	3,579,130	4,043,587
Shrinkage	67	67	67	67	67	67	67	67	67	67	67	67	803
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	6,250,976	9,525,011	6,761,495	4,357,979	2,907,965	1,002,143	504,110	1,009,681	1,155,294	979,512	3,146,937	4,667,890	42,268,993

COLUMBIA GAS OF PENNSYLVANIA, INC.

WEATHER NORMALIZATION ADJUSTMENT

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

Residential Normalization Routine											
			Normal =	2004	2023		20	year average			
			Actual	Dth/Cus					HDD	HDD	Normal
		Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2023	Jan	408,676	6,061,314	14.83	1.36	13.47	14.39	15.75	978	1045	6,438,355
2023	Feb	409,028	5,287,712	12.93	1.22	11.71	14.49	15.71	843	1043	6,424,087
2023	Mar	409,235	4,360,851	10.66	1.21	9.44	11.23	12.44	716	851	5,089,609
2023	Apr	408,492	3,236,232	7.92	1.25	6.67	7.07	8.32	522	553	3,398,035
2023	May	407,141	1,744,552	4.28	1.23	3.05	2.71	3.94	303	269	1,605,122
2023	Jun	406,068	774,030	1.91	1.27	0.64	0.68	1.94	71	75	788,667
2023	Jul	405,154	559,524	1.38	1.38	0.00	0.00	1.38	15	7	559,524
2023	Aug	404,250	483,036	1.19	1.19	0.00	0.00	1.19	1	2	483,036
2023	Sep	404,409	520,679	1.29	1.29	0.00	0.00	1.29	15	18	520,679
2023	Oct	405,431	835,387	2.06	1.22	0.84	0.88	2.10	134	141	853,121
2023	Nov	407,439	2,146,015	5.27	1.23	4.04	4.49	5.72	395	439	2,329,374
2022	Dec	407,754	4,880,939	11.97	1.34	10.63	10.43	11.77	831	815	4,797,459
			30,890,270	75.69	15.20	60.49	66.35	81.55	4824	5258	33,287,068
Commercial Normalization Routine											
			Normal =	2004	2023		20	year average			
			Actual	Dth/Cus					HDD	HDD	Normal
		Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2023	Jan	37,170	3,804,488	102.35	20.98	81.38	86.95	107.93	978	1045	4,011,703
2023	Feb	37,188	3,414,222	91.81	18.71	73.10	90.44	109.15	843	1043	4,059,124
2023	Mar	37,182	2,846,955	76.57	18.62	57.94	68.87	87.49	716	851	3,253,176
2023	Apr	37,139	2,205,526	59.39	19.26	40.13	42.51	61.77	522	553	2,294,031
2023	May	37,037	1,378,873	37.23	18.96	18.27	16.22	35.18	303	269	1,302,929
2023	Jun	36,936	859,381	23.27	19.47	3.80	4.01	23.48	71	75	867,284
2023	Jul	36,887	717,528	19.45	19.45	0.00	0.00	19.45	15	7	717,528
2023	Aug	36,847	690,313	18.73	18.73	0.00	0.00	18.73	1	2	690,313
2023	Sep	36,795	720,351	19.58	19.32	0.26	0.31	19.63	15	18	722,257
2023	Oct	36,825	970,663	26.36	18.81	7.55	7.95	26.75	134	141	985,194
2023	Nov	36,883	1,711,247	46.40	18.87	27.53	30.60	49.46	395	439	1,824,357
2022	Dec	37,103	3,170,768	85.46	20.56	64.90	63.65	84.21	831	815	3,124,403
			22,490,315	606.59	231.73	374.86	411.51	643.24	4824	5258	23,852,299

COLUMBIA GAS OF PENNSYLVANIA, INC.
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT
TWELVE MONTHS ENDED NOVEMBER 30, 2023
53.62

Response:

Please see Exhibit 3, Schedule 5.

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

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

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

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

Response: See Statement No. 6

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

Response: See Statement No. 6 and related attachments.

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

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

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

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No.1 (Revenue @ Current Rates on a Forecast Adjusted Bills and Volume) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volume).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No.5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

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

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers; therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

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

5. Submit a schedule showing the sources of gas supply associated with annualized DTH sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended November 30, 2023 (Historic Test Year).

	(MDth)
Interstate Pipeline Purchases	39,483
City Gate Purchases	2,641
Local Production	93
Storage	
Withdrawal	21,607
Injection	<u>(21,495)</u>
Net	112
All Sources	42,328

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

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

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

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in October 2022, January 2023, March 2023, April 2023, and October 2023.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended November 30, 2022, the cost of purchased gas exceeded revenues collected in tariff rates by \$6,073,389.

(ii) During the twelve month period ended November 30, 2023, the revenues collected exceeded the cost of purchased gas in tariff rates by \$3,441,456.
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending November 30, 2023.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended November 30, 2023 totaled \$273,742,113.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No.3, Page 10.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Period	Excess of Fuel Costs \$ 1_/
Oct-22	(11,537,464)
Nov-22	(11,371,846)
Dec-22	(3,766,475)
Jan-23	18,118,439
Feb-23	11,913,629
Mar-23	(6,066,443)
Apr-23	13,316,993
May-23	2,397,803
Jun-23	(4,574,229)
Jul-23	(3,857,907)
Aug-23	(3,027,996)
Sep-23	(8,483,999)
Oct-23	(5,830,280)
Nov-23	(6,698,078)

1_/ Please refer to Exhibits No. 1-E, Schedule No. 4, Sheet 1a and 1b and Exhibit 1-A, Schedule 1, Sheet 5 of 6 of Columbia's January 1, 2024 quarterly PGC filing.

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

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 58.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 58.
These pages are Exhibit 1-D from Columbia's 2023 1307(f) filing at Docket No. R-2023-3038630.

36. State the amount of gas, in Dth, obtained through various suppliers in past years.

Response: Please see Exhibit No. 12, Schedule No. 4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2022

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	96,006	567,743
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	38,895,977	235,787,507
4		Transportation. Affiliates	0	0
5		Transportation. Non-Affiliates	(679,133)	59,908,731
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(394,113)	27,760,040
8		Off System Sales - Purchases	0	11,289
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>37,822,731</u>	<u>323,467,567</u>
11	804	<u>Natural Gas City Gate Purchases</u>	519,678	3,145,808
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(1,032,048)	(9,569,577)
14	807	<u>Broker Fees</u>	0	0
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	25,719,638	83,358,434
17		Gas Delivered to Underground Storage	(21,676,051)	(151,583,581)
18		Total Gas Stored (Net)	<u>4,043,587</u>	<u>(68,225,147)</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	41,449,954	249,386,394

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2023

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	92,940	235,922
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	37,439,355	86,026,245
4		Transportation. Affiliates	0	0
5		Transportation. Non-Affiliates	(693,917)	60,388,167
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(359,702)	28,656,676
8		Off System Sales - Purchases	0	44,383
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>36,385,736</u>	<u>175,115,470</u>
11	804	<u>Natural Gas City Gate Purchases</u>	3,015,545	6,103,478
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	2,362,779	6,769,495
14	807	<u>Broker Fees</u>	0	0
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	21,607,091	118,350,853
17		Gas Delivered to Underground Storage	<u>(21,135,737)</u>	<u>(33,643,528)</u>
18		Total Gas Stored (Net)	471,354	84,707,324
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	42,328,354	272,931,690

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

EXHIBIT 1-D
SCHEDULE 1
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL SCHEDULES (6=1+2+3+4+5)
		(1)	(2)	(3)	(4)	(5)	(6=1+2+3+4+5)
		\$	\$	\$	\$	\$	\$
1	FEBRUARY, 2022	0	10,215,572	29,870	16,789,772	5,901,853	32,937,067
2	MARCH	0	3,907,506	31,297	13,789,850	6,612,144	24,340,798
3	APRIL	51,138	22,741,460	27,765	(6,156,096)	3,992,235	20,656,501
4	MAY	991,610	30,946,748	53,069	(25,108,716)	3,966,855	10,849,567
5	JUNE	622,520	33,443,956	63,203	(30,454,055)	3,883,609	7,559,234
6	JULY	558,018	27,161,533	78,279	(23,321,857)	3,887,971	8,363,944
7	AUGUST	0	31,261,067	34,869	(22,714,409)	3,877,605	12,459,133
8	SEPTEMBER	502,935	28,050,627	61,169	(21,626,751)	3,888,605	10,876,585
9	OCTOBER	221,450	20,553,520	62,328	(4,029,902)	5,932,002	22,739,397
10	NOVEMBER	135,199	6,481,437	55,118	24,508,068	6,121,078	37,300,900
11	DECEMBER	1,630,220	29,202,762	30,344	20,353,003	6,312,514	57,528,843
12	JANUARY, 2023	5,780	10,323,808	41,969	28,126,934	6,229,831	44,728,323
13	TOTAL	4,718,870	254,289,996	569,282	(29,844,159)	60,606,303	290,340,291

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2) COMMODITY (1) \$	NON-LOCAL PURCHASES (SCHEDULE 3) COMMODITY (2) \$	NON-LOCAL PURCHASES (SCHEDULE 3) DEMAND (3) \$	LOCAL PURCHASES (SCHEDULE 4) COMMODITY (4) \$	GAS STORED UNDERGROUND (SCHEDULE 5) DEMAND (5) \$	GAS STORED UNDERGROUND (SCHEDULE 5) COMMODITY (6) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) DEMAND (7) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) COMMODITY (8) \$	TOTAL DEMAND (9=3+5+7) \$	TOTAL COMMODITY (10=1+2+4+6+8) \$	TOTAL SCHEDULES (11=9+10) \$
1	FEBRUARY, 2022	0	10,215,572	0	29,870	2,302,601	14,487,170	5,778,939	122,914	8,081,540	24,855,526	32,937,067
2	MARCH	0	3,907,506	0	31,297	2,302,601	11,487,249	6,503,158	108,986	8,805,759	15,535,039	24,340,798
3	APRIL	51,138	22,741,460	0	27,765	2,228,646	(8,384,742)	3,922,838	69,397	6,151,484	14,505,018	20,656,501
4	MAY	991,610	30,946,748	0	53,069	2,228,646	(27,337,361)	3,888,904	77,951	6,117,550	4,732,017	10,849,567
5	JUNE	622,520	33,443,956	0	63,203	2,228,646	(32,682,701)	3,827,751	55,858	6,056,397	1,502,837	7,559,234
6	JULY	558,018	27,161,533	0	78,279	2,228,646	(25,550,503)	3,822,184	65,787	6,050,830	2,313,114	8,363,944
7	AUGUST	0	31,261,067	0	34,869	2,228,646	(24,943,055)	3,828,451	49,154	6,057,097	6,402,036	12,459,133
8	SEPTEMBER	502,935	28,050,627	0	61,169	2,228,646	(23,855,397)	3,838,557	50,048	6,067,203	4,809,382	10,876,585
9	OCTOBER	221,450	20,553,520	0	62,328	2,229,428	(6,259,331)	5,854,873	77,130	8,084,301	14,655,097	22,739,397
10	NOVEMBER	135,199	6,465,937	15,500	55,118	2,228,395	22,279,674	6,024,253	96,825	8,268,147	29,032,753	37,300,900
11	DECEMBER	1,630,220	29,202,762	0	30,344	2,228,875	18,124,127	6,169,062	143,452	8,397,937	49,130,905	57,528,843
12	JANUARY, 2023	5,780	10,323,808	0	41,969	2,203,508	25,923,426	6,119,482	110,349	8,322,989	36,405,333	44,728,323
13	TOTAL	4,718,870	254,274,496	15,500	569,282	26,867,283	(56,711,442)	59,578,451	1,027,851	86,461,234	203,879,057	290,340,291

EXHIBIT 1-D
SCHEDULE 1
SHEET 3 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PURCHASED GAS COSTS
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL (6=1+2+3+4+5)
		(1) Dth	(2) Dth	(3) Dth	(4) Dth	(5) Dth	Dth
1	FEBRUARY, 2022	0	2,032,770	8,398	5,195,016	(41,689)	7,194,495
2	MARCH	0	896,630	4,484	4,150,514	(21,600)	5,030,028
3	APRIL	9,700	4,455,169	6,309	(1,580,856)	(76,997)	2,813,325
4	MAY	133,378	4,556,733	11,584	(3,944,043)	(83,437)	674,215
5	JUNE	91,000	4,263,051	9,444	(4,090,051)	(75,686)	197,758
6	JULY	97,200	4,448,907	9,529	(4,118,114)	(78,241)	359,281
7	AUGUST	0	4,069,431	6,392	(3,183,505)	(68,961)	823,357
8	SEPTEMBER	99,200	3,695,838	7,681	(3,090,094)	(61,564)	651,061
9	OCTOBER	55,000	4,299,683	7,677	(1,315,932)	(67,828)	2,978,600
10	NOVEMBER	20,700	1,448,581	10,975	3,571,094	(18,305)	5,033,045
11	DECEMBER	91,711	5,011,629	6,720	2,859,789	(94,191)	7,875,658
12	JANUARY, 2023	289	2,756,601	6,776	4,108,220	(54,019)	6,817,867
13	TOTAL	598,178	41,935,020	95,969	(1,437,962)	(742,518)	40,448,687

EXHIBIT 1-D
SCHEDULE 2
SHEET 1 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF
CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2022	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	9,700	5.2720	51,138
4	MAY	133,378	7.4346	991,610
5	JUNE	91,000	6.8409	622,520
6	JULY	97,200	5.7409	558,018
7	AUGUST	0	0.0000	0
8	SEPTEMBER	99,200	5.0699	502,935
9	OCTOBER	55,000	4.0264	221,450
10	NOVEMBER	20,700	6.5314	135,199
11	DECEMBER	91,711	17.7756	1,630,220
12	JANUARY, 2023	0	0.0000	0
13	ADJUSTMENT	289	20.0000	5,780
14	TOTAL	598,178		4,718,870

EXHIBIT 1-D
SCHEDULE 2
SHEET 2 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM COLONIAL ENERGY INC

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2022	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	9,700	5.2720	51,138
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	86,711	18.3393	1,590,220
12	JANUARY, 2023	0	0.0000	0
13	ADJUSTMENT	289	20.0000	5,780
14	TOTAL	96,700		1,641,358

EXHIBIT 1-D
SCHEDULE 2
SHEET 3 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM NJR ENERGY SERVICES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2022	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	133,378	7.4346	991,610
5	JUNE	91,000	6.8409	622,520
6	JULY	97,200	5.7409	558,018
7	AUGUST	0	0.0000	0
8	SEPTEMBER	99,200	5.0699	502,935
9	OCTOBER	55,000	4.0264	221,450
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY, 2023	<u>0</u>	0.0000	<u>0</u>
13	TOTAL	<u><u>475,778</u></u>		<u><u>2,896,533</u></u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 4 of 5

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM SEQUENT ENERGY MANAGEMENT

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2022	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	20,700	6.5314	135,199
11	DECEMBER	0	0.0000	0
12	JANUARY, 2023	<u>0</u>	0.0000	<u>0</u>
13	TOTAL	<u><u>20,700</u></u>		<u><u>135,199</u></u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 5 of 5

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM DIRECT ENERGY

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2022	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	5,000	8.0000	40,000
12	JANUARY, 2023	<u>0</u>	0.0000	<u>0</u>
13	TOTAL	<u><u>5,000</u></u>		<u><u>40,000</u></u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM

LINE NO.	MONTH	VOLUME	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY, 2022	2,032,770	10,215,572	0	10,215,572
2	MARCH	896,630	3,907,506	0	3,907,506
3	APRIL	4,455,169	22,741,460	0	22,741,460
4	MAY	4,556,733	30,946,748	0	30,946,748
5	JUNE	4,263,051	33,443,956	0	33,443,956
6	JULY	4,448,907	27,161,533	0	27,161,533
7	AUGUST	4,069,431	31,261,067	0	31,261,067
8	SEPTEMBER	3,695,838	28,050,627	0	28,050,627
9	OCTOBER	4,299,683	20,553,520	0	20,553,520
10	NOVEMBER	1,448,581	6,465,937	15,500	6,481,437
11	DECEMBER	5,011,629	29,202,762	0	29,202,762
12	JANUARY, 2023	2,756,601	10,323,808	0	10,323,808
13	TOTAL	41,935,020	254,274,496	15,500	254,289,996

EXHIBIT 1-D
SCHEDULE 3
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
FEBRUARY 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	865,300	4,870,340
3	BP ENERGY COMPANY	33,200	168,578
4	CITADEL ENERGY MARKETING LLC	165,300	929,179
5	CITIGROUP ENERGY INC.	5,000	24,850
6	CONOCOPHILLIPS COMPANY	3,500	17,109
7	DTE ENERGY TRADING, INC.	79,600	288,984
8	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	1,200	5,772
9	EQT ENERGY, LLC.	84,000	503,160
10	EQUINOR NATURAL GAS LLC (STATOIL)	36,000	176,580
11	EXELON GENERATION COMPANY, LLC	1,600	6,848
12	INTERSTATE GAS SUPPLY, INC.	17,500	77,250
13	MACQUARIE ENERGY LLC	80,200	392,825
14	MERCURIA ENERGY GAS TRADING LLC	8,100	40,215
15	MORGAN STANLEY CAPITAL GROUP INC.	12,400	52,972
16	NEXTERA ENERGY POWER MARKETING, LLC	95,100	464,084
17	NJR ENERGY SERVICES COMPANY	9,700	51,475
18	RANGE RESOURCES - APPALACHIA, LLC	20,000	73,400
19	SEQUENT ENERGY MANAGEMENT, LP	428,100	1,842,128
20	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	1,100	5,423
21	SNYDER BROTHERS INC.	14,200	49,203
22	SPIRE MARKETING INC. (LACLEDE ENERGY)	3,400	12,342
23	SPOTLIGHT ENERGY LLC	3,000	13,185
24	SOUTHWESTERN ENERGY SERVICES COMPANY	20,000	77,730
25	TEXLA ENERGY MANAGEMENT, INC	6,000	24,390
26	UNITED ENERGY TRADING, LLC	3,800	13,927
27	WASHINGTON GAS LIGHT COMPANY	4,400	21,648
28	TOTAL ESTIMATE	2,001,700	10,203,596
29	<u>ADJUST TO ACTUAL</u>		
30	ASCENT RESOURCES - UTICA, LLC	0	(36,780)
31	CITADEL ENERGY MARKETING LLC	(4,739)	(18,565)
32	DTE ENERGY TRADING, INC.	(153)	(627)
33	GAS LOST DUE TO LINE HITS	(31)	(188)
34	ICE CHARGES	0	200
35	GAS SOLD TO SHIPPER (RADS 3.11)	(3,044)	(16,734)
36	GAS PURCHASED FROM SHIPPER (RADS 3.12)	41,562	115,904
37	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(17,472)
38	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(543)
39	GAS LEFT ON FOR RECONNECT	(2,525)	(13,218)
40	TOTAL ADJUST TO ACTUAL	31,070	11,976
41	TOTAL SCHEDULE 3, SHEET 2	2,032,770	10,215,572

EXHIBIT 1-D
SCHEDULE 3
SHEET 3 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MARCH 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	73,200	325,206
3	BP ENERGY COMPANY	10,000	39,800
4	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	2,800	12,040
5	CITADEL ENERGY MARKETING LLC	57,400	275,593
6	CITIGROUP ENERGY INC.	5,900	23,453
7	COKINOS ENERGY CORPORATION	10,000	39,450
8	COLONIAL ENERGY, INC	2,000	10,650
9	CONOCOPHILLIPS COMPANY	42,200	179,255
10	DIRECT ENERGY BUSINESS MARKETING, LLC	21,100	91,687
11	DTE ENERGY TRADING, INC.	5,000	21,850
12	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	35,600	169,428
13	EQT ENERGY, LLC.	17,900	75,853
14	KAISER MARKETING APPALACHIAN, LLC	96,000	430,050
15	MACQUARIE ENERGY LLC	10,000	51,375
16	MERCURIA ENERGY GAS TRADING LLC	9,800	47,040
17	MORGAN STANLEY CAPITAL GROUP INC.	35,900	151,309
18	NEXTERA ENERGY POWER MARKETING, LLC	57,100	250,336
19	NJR ENERGY SERVICES COMPANY	6,900	26,979
20	SEQUENT ENERGY MANAGEMENT, LP	220,900	980,001
21	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	2,200	9,702
22	SOUTH JERSEY RESOURCES GROUP, LLC	14,500	72,051
23	SPARK ENERGY	200	886
24	SPOTLIGHT ENERGY LLC	29,100	145,485
25	SOUTHWESTERN ENERGY SERVICES COMPANY	22,000	86,105
26	SYMMETRY ENERGY	12,000	56,910
27	TWIN EAGLE RESOURCE MANAGEMENT, LLC	9,900	38,610
28	UNITED ENERGY TRADING, LLC	59,000	292,890
29	VITOL INC. (VITOL S.A., INC.)	9,000	41,288
30	WASHINGTON GAS LIGHT COMPANY	23,100	94,248
31	TOTAL ESTIMATE	900,700	4,039,527
32	<u>ADJUST TO ACTUAL</u>		
33	GAS LOST DUE TO LINE HITS	(224)	(1,312)
34	ICE CHARGES	0	260
35	GAS SOLD TO SHIPPER (RADS 3.11)	(8,825)	(53,992)
36	GAS PURCHASED FROM SHIPPER (RADS 3.12)	7,272	24,793
37	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(89,579)
38	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(186)
39	GAS LEFT ON FOR RECONNECT	(2,294)	(12,005)
40	TOTAL ADJUST TO ACTUAL	(4,071)	(132,021)
41	TOTAL SCHEDULE 3, SHEET 3	896,630	3,907,506

EXHIBIT 1-D
SCHEDULE 3
SHEET 4 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
APRIL 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	70,800	423,589
3	ASCENT RESOURCES - UTICA, LLC	120,000	619,500
4	BP ENERGY COMPANY	12,300	67,629
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	34,100	225,532
6	CHEVRON NATURAL GAS (CHEVRONTEXACO)	3,500	21,700
7	CITADEL ENERGY MARKETING LLC	4,700	29,240
8	CLEARWATER ENTERPRISES, L.L.C.	2,500	16,956
9	CNX GAS COMPANY LLC	635,000	3,005,088
10	COKINOS ENERGY CORPORATION	273,000	1,219,628
11	COLONIAL ENERGY, INC	5,900	31,982
12	CONCORD ENERGY LLC	24,000	154,560
13	CONOCOPHILLIPS COMPANY	36,000	224,278
14	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	15,700	81,694
15	DTE ENERGY TRADING, INC.	895,000	4,381,775
16	EMERA ENERGY SERVICES, INC.	5,100	30,320
17	EQT ENERGY, LLC.	319,500	1,504,616
18	EQUINOR NATURAL GAS LLC (STATOIL)	22,400	139,178
19	KM VENTURES, LLC dba FREEDOM ENERGY	750,000	3,463,125
20	GREYLOCK ENERGY, LLC	1,500	7,875
21	INTERSTATE GAS SUPPLY, INC.	4,000	26,900
22	KAISER MARKETING APPALACHIAN, LLC	5,000	29,550
23	KOCH ENERGY SERVICES, LLC	15,000	84,975
24	MERCURIA ENERGY GAS TRADING LLC	150,300	889,457
25	mitsui & co. ENERGY MARKETING AND SERVICES (USA), INC (MMGS)	15,000	89,175
26	MORGAN STANLEY CAPITAL GROUP INC.	189,800	1,203,665
27	NEXTERA ENERGY POWER MARKETING, LLC	443,300	2,515,065
28	SEQUENT ENERGY MANAGEMENT, LP	276,900	1,593,099
29	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	1,400	8,047
30	SOUTH JERSEY RESOURCES GROUP, LLC	5,000	29,575
31	SOUTHWEST ENERGY, L.P.	1,500	8,993
32	SPARK ENERGY	900	4,723
33	SPIRE MARKETING INC. (LACLEDE ENERGY)	6,600	36,891
34	SPOTLIGHT ENERGY LLC	6,000	38,160
35	SOUTHWESTERN ENERGY SERVICES COMPANY	10,000	52,475
36	SYMMETRY ENERGY	3,900	20,475
37	TWIN EAGLE RESOURCE MANAGEMENT, LLC	42,500	253,869
38	UNITED ENERGY TRADING, LLC	32,500	170,175
39	TOTAL ESTIMATE	4,440,600	22,703,528
40	<u>ADJUST TO ACTUAL</u>		
41	GAS LOST DUE TO LINE HITS	(181)	(1,222)
42	ICE CHARGES	0	513
43	GAS SOLD TO SHIPPER (RADS 3.11)	(2,875)	(16,164)
44	GAS PURCHASED FROM SHIPPER (RADS 3.12)	20,783	71,240
45	CHOICE INTERIM CASH OUT	(1,337)	(6,095)
46	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(299)
47	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(194)
48	GAS LEFT ON FOR RECONNECT	(1,821)	(9,847)
49	TOTAL ADJUST TO ACTUAL	14,569	37,932
50	TOTAL SCHEDULE 3, SHEET 4	4,455,169	22,741,460

EXHIBIT 1-D
SCHEDULE 3
SHEET 5 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MAY 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ARM ENERGY MANAGEMENT LLC	269,900	1,932,154
3	ASCENT RESOURCES - UTICA, LLC	1,199,200	7,966,440
4	BP ENERGY COMPANY	151,600	1,086,668
5	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	1,000	7,840
6	CASTLETON COMMODITIES MERCHANT TRADING L.P.	28,000	215,188
7	CIMA ENERGY LP (formerly CIMA ENERGY, LTD)	5,000	30,425
8	CITADEL ENERGY MARKETING LLC	1,119,600	7,113,823
9	CNX GAS COMPANY LLC	95,000	662,125
10	COLONIAL ENERGY, INC	15,500	118,195
11	CONOCOPHILLIPS COMPANY	10,900	82,121
12	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	5,200	39,199
13	DTE ENERGY TRADING, INC.	84,300	615,234
14	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	2,600	16,432
15	EMERA ENERGY SERVICES, INC.	3,500	23,700
16	EQT ENERGY, LLC.	376,300	2,538,166
17	EQUINOR NATURAL GAS LLC (STATOIL)	20,000	139,500
18	FREEPOINT COMMODITIES LLC	15,200	103,550
19	INTERSTATE GAS SUPPLY, INC.	16,000	122,835
20	KAISER MARKETING APPALACHIAN, LLC	54,200	407,248
21	MACQUARIE ENERGY LLC	145,800	1,004,847
22	MERCURIA ENERGY GAS TRADING LLC	99,792	671,969
23	MORGAN STANLEY CAPITAL GROUP INC.	24,200	161,341
24	NEXTERA ENERGY POWER MARKETING, LLC	274,400	2,026,738
25	NJR ENERGY SERVICES COMPANY	300	2,303
26	PACIFIC SUMMIT ENERGY LLC	60,700	410,291
27	RANGE RESOURCES	50,100	349,381
28	SEQUENT ENERGY MANAGEMENT, LP	262,000	1,918,644
29	SPOTLIGHT ENERGY LLC	4,000	26,560
30	TENASKA GAS STORAGE, LLC	10,000	68,300
31	TWIN EAGLE RESOURCE MANAGEMENT, LLC	20,000	126,500
32	VITOL INC. (VITOL S.A., INC.)	28,200	181,340
33	WASHINGTON GAS LIGHT COMPANY	75,000	571,750
34	WASHINGTON GAS ENERGY SERVICES, INC.	28,500	216,756
35	TOTAL ESTIMATE	4,555,992	30,957,561
36	<u>ADJUST TO ACTUAL</u>		
37	DTE ENERGY TRADING, INC.	(187)	(1,071)
38	GAS LOST DUE TO LINE HITS	(127)	(949)
39	ICE CHARGES	0	435
40	GAS SOLD TO SHIPPER (RADS 3.11)	(2,180)	(16,971)
41	GAS PURCHASED FROM SHIPPER (RADS 3.12)	4,454	19,945
42	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(2,571)
43	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(3,052)
44	GAS LEFT ON FOR RECONNECT	(1,220)	(6,579)
45	TOTAL ADJUST TO ACTUAL	741	(10,813)
46	TOTAL SCHEDULE 3, SHEET 5	4,556,733	30,946,748

EXHIBIT 1-D
SCHEDULE 3
SHEET 6 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JUNE 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	BP ENERGY COMPANY	10,000	60,050
3	CITADEL ENERGY MARKETING LLC	300,000	2,439,750
4	CNX GAS COMPANY LLC	30,000	166,500
5	COLONIAL ENERGY, INC	25,874	184,748
6	CONOCOPHILLIPS COMPANY	8,000	44,540
7	DIRECT ENERGY BUSINESS MARKETING, LLC	500	3,814
8	DTE ENERGY TRADING, INC.	1,715,983	13,952,493
9	EQT ENERGY, LLC.	288,500	2,210,198
10	FREEPOINT COMMODITIES LLC	9,700	71,247
11	GREYLOCK ENERGY, LLC	300,000	2,072,350
12	J.P. MORGAN VENTURES ENERGY CORPORATION	5,000	30,925
13	KAISER MARKETING APPALACHIAN, LLC	15,000	107,000
14	MERCURIA ENERGY GAS TRADING LLC	45,000	312,743
15	MORGAN STANLEY CAPITAL GROUP INC.	59,400	442,662
16	RANGE RESOURCES	916,098	7,437,252
17	SEQUENT ENERGY MANAGEMENT, LP	196,300	1,312,320
18	SNYDER BROTHERS INC.	307,196	2,430,914
19	SYMMETRY ENERGY	2,000	11,135
20	TENASKA GAS STORAGE, LLC	13,500	80,595
21	UNITED ENERGY TRADING, LLC	15,000	81,550
22	TOTAL ESTIMATE	4,263,051	33,452,783
23	<u>ADJUST TO ACTUAL</u>		
24	ARM ENERGY MANAGEMENT LLC	0	50
25	CITADEL ENERGY MARKETING LLC	0	(1,450)
26	SEQUENT ENERGY MANAGEMENT, LP	0	(1,498)
27	GAS LOST DUE TO LINE HITS	(65)	(513)
28	ICE CHARGES	0	131
29	GAS SOLD TO SHIPPER (RADS 3.11)	(1,642)	(15,443)
30	GAS PURCHASED FROM SHIPPER (RADS 3.12)	2,521	14,850
31	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(558)
32	GAS LEFT ON FOR RECONNECT	(814)	(4,397)
33	TOTAL ADJUST TO ACTUAL	(0)	(8,827)
34	TOTAL SCHEDULE 3, SHEET 6	4,263,051	33,443,956

EXHIBIT 1-D
SCHEDULE 3
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JULY 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ARM ENERGY MANAGEMENT LLC	231,600	1,360,700
3	ASCENT RESOURCES - UTICA, LLC	775,000	4,413,625
4	BP ENERGY COMPANY	39,000	239,860
5	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	19,800	115,951
6	CITADEL ENERGY MARKETING LLC	660,000	4,175,000
7	CITIGROUP ENERGY INC.	5,200	36,299
8	CNX GAS COMPANY LLC	174,400	1,272,887
9	COLONIAL ENERGY, INC	60,600	389,980
10	CONOCOPHILLIPS COMPANY	87,200	534,425
11	DIRECT ENERGY BUSINESS MARKETING, LLC	2,000	11,958
12	DTE ENERGY TRADING, INC.	507,200	2,837,993
13	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	4,900	30,602
14	EQT ENERGY, LLC.	407,500	2,361,395
15	GREYLOCK ENERGY, LLC	7,400	42,143
16	INTERSTATE GAS SUPPLY, INC.	36,000	224,549
17	J.P. MORGAN VENTURES ENERGY CORPORATION	55,000	417,450
18	KAISER MARKETING APPALACHIAN, LLC	106,300	683,325
19	KOCH ENERGY SERVICES, LLC	15,000	90,188
20	MACQUARIE ENERGY LLC	70,500	527,010
21	MERCURIA ENERGY GAS TRADING LLC	63,000	382,576
22	MORGAN STANLEY CAPITAL GROUP INC.	13,400	73,866
23	RANGE RESOURCES	394,860	2,319,865
24	SEQUENT ENERGY MANAGEMENT, LP	305,100	2,023,568
25	SIX ONE COMMODITIES	19,500	107,250
26	SOUTH JERSEY RESOURCES GROUP, LLC	3,500	18,086
27	SPARK ENERGY	300	1,805
28	SPOTLIGHT ENERGY LLC	15,600	113,780
29	SPRAGUE OPERATING RESOURCES LLC (SPRAGUE ENER)	1,500	8,250
30	SYMMETRY ENERGY	12,200	85,003
31	TENASKA GAS STORAGE, LLC	163,800	928,520
32	TWIN EAGLE RESOURCE MANAGEMENT, LLC	6,000	37,004
33	VITOL INC. (VITOL S.A., INC.)	65,400	486,930
34	WASHINGTON GAS LIGHT COMPANY	120,000	813,725
35	TOTAL ESTIMATE	4,448,760	27,165,564
36	<u>ADJUST TO ACTUAL</u>		
37	FREEPOINT COMMODITIES LLC	0	(1,649)
38	GAS LOST DUE TO LINE HITS	(71)	(494)
39	ICE CHARGES	0	572
40	GAS SOLD TO SHIPPER (RADS 3.11)	(351)	(3,106)
41	GAS PURCHASED FROM SHIPPER (RADS 3.12)	1,283	6,957
42	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(2,896)
43	GAS LEFT ON FOR RECONNECT	(714)	(3,414)
44	TOTAL ADJUST TO ACTUAL	147	(4,032)
45	TOTAL SCHEDULE 3, SHEET 7	4,448,907	27,161,533

EXHIBIT 1-D
SCHEDULE 3
SHEET 8 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
AUGUST 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ASCENT RESOURCES - UTICA, LLC	1,925,100	15,136,107
3	BP ENERGY COMPANY	14,973	109,453
4	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	40,900	308,657
5	CITIGROUP ENERGY INC.	6,100	43,585
6	CNX GAS COMPANY LLC	30,000	214,275
7	COLONIAL ENERGY, INC	18,900	141,263
8	DTE ENERGY TRADING, INC.	459,000	3,624,185
9	EQT ENERGY, LLC.	573,800	4,478,310
10	EQUINOR NATURAL GAS LLC (STATOIL)	8,500	62,747
11	FREEPOINT COMMODITIES LLC	1,500	11,179
12	INTERSTATE GAS SUPPLY, INC.	5,000	35,750
13	J.P. MORGAN VENTURES ENERGY CORPORATION	311,100	2,443,264
14	KAISER MARKETING APPALACHIAN, LLC	5,000	42,650
15	KOCH ENERGY SERVICES, LLC	3,700	29,822
16	MERCURIA ENERGY GAS TRADING LLC	19,800	146,869
17	RANGE RESOURCES	16,000	133,195
18	SEQUENT ENERGY MANAGEMENT, LP	46,500	363,000
19	SNYDER BROTHERS INC.	303,800	2,346,855
20	SPOTLIGHT ENERGY LLC	15,000	111,863
21	SYMMETRY ENERGY	9,400	80,000
22	TENASKA GAS STORAGE, LLC	14,800	106,782
23	UNIPER GLOBAL COMMODITIES NORTH AMERICA LLC	11,208	82,323
24	VITOL INC. (VITOL S.A., INC.)	6,700	48,240
25	WASHINGTON GAS LIGHT COMPANY	7,500	62,250
26	TOTAL ESTIMATE	3,854,281	30,162,620
27	<u>ADJUST TO ACTUAL</u>		
28	GAS LOST DUE TO LINE HITS	(173)	(1,123)
29	ICE CHARGES	0	250
30	GAS SOLD TO SHIPPER (RADS 3.11)	(1,250)	(10,590)
31	GAS PURCHASED FROM SHIPPER (RADS 3.12)	6,804	34,596
32	CHOICE ANNUAL CASH OUT	210,709	1,079,885
33	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(47)
34	GAS LEFT ON FOR RECONNECT	(941)	(4,525)
35	TOTAL ADJUST TO ACTUAL	215,150	1,098,447
36	TOTAL SCHEDULE 3, SHEET 8	4,069,431	31,261,067

EXHIBIT 1-D
SCHEDULE 3
SHEET 9 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
SEPTEMBER 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	5,000	33,525
3	ASCENT RESOURCES - UTICA, LLC	215,600	1,739,620
4	BP ENERGY COMPANY	29,500	200,713
5	CITADEL ENERGY MARKETING LLC	505,000	3,912,325
6	CITIGROUP ENERGY INC.	2,500	14,850
7	CNX GAS COMPANY LLC	155,000	1,218,538
8	COLONIAL ENERGY, INC	42,600	314,698
9	CONOCOPHILLIPS COMPANY	30,500	226,854
10	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	500	3,865
11	DIRECT ENERGY BUSINESS MARKETING, LLC	30,000	107,100
12	EQT ENERGY, LLC.	459,000	3,246,290
13	GREYLOCK ENERGY, LLC	6,000	29,550
14	J.P. MORGAN VENTURES ENERGY CORPORATION	428,900	3,400,224
15	KAISER MARKETING APPALACHIAN, LLC	5,500	41,425
16	MACQUARIE ENERGY LLC	7,500	50,100
17	MORGAN STANLEY CAPITAL GROUP INC.	330,600	2,602,844
18	NJR ENERGY SERVICES COMPANY	5,200	34,340
19	RANGE RESOURCES	870,000	6,619,675
20	SEQUENT ENERGY MANAGEMENT, LP	40,000	193,200
21	SOUTHWESTERN ENERGY SERVICES COMPANY	477,900	3,742,963
22	SYMMETRY	6,400	47,635
23	TENASKA GAS STORAGE, LLC	16,600	114,392
24	VITOL INC. (VITOL S.A., INC.)	18,200	115,400
25	TOTAL ESTIMATE	3,688,000	28,010,123
26	<u>ADJUST TO ACTUAL</u>		
27	UNIPER GLOBAL COMMODITIES NORTH AMERICA LLC	(22)	(162)
28	GAS LOST DUE TO LINE HITS	(392)	(2,612)
29	ICE CHARGES	0	217
30	GAS SOLD TO SHIPPER (RADS 3.11)	(2,870)	(28,913)
31	GAS PURCHASED FROM SHIPPER (RADS 3.12)	12,157	76,939
32	GAS LEFT ON FOR RECONNECT	(1,035)	(4,966)
33	TOTAL ADJUST TO ACTUAL	7,838	40,504
34	TOTAL SCHEDULE 3, SHEET 9	3,695,838	28,050,627

EXHIBIT 1-D
SCHEDULE 3
SHEET 10 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
OCTOBER 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	20,700	119,720
3	ASCENT RESOURCES - UTICA, LLC	129,000	661,878
4	BP ENERGY COMPANY	325,000	1,520,800
5	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	27,000	140,705
6	CITADEL ENERGY MARKETING LLC	258,800	1,266,840
7	CITIGROUP ENERGY INC.	31,100	145,784
8	CNX GAS COMPANY LLC	105,000	535,413
9	COLONIAL ENERGY, INC	131,300	621,966
10	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	21,200	106,455
11	DIRECT ENERGY BUSINESS MARKETING, LLC	2,000	8,935
12	DTE ENERGY TRADING, INC.	616,500	2,946,469
13	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	12,100	52,417
14	EMERA ENERGY SERVICES, INC.	1,500	8,100
15	EQT ENERGY, LLC.	338,800	1,534,571
16	EQUINOR NATURAL GAS LLC (STATOIL)	96,900	482,981
17	GREYLOCK ENERGY, LLC	620,000	3,016,300
18	INTERSTATE GAS SUPPLY, INC.	10,000	51,200
19	KAISER MARKETING APPALACHIAN, LLC	66,700	347,777
20	KOCH ENERGY SERVICES, LLC	25,900	137,620
21	MACQUARIE ENERGY LLC	414,500	1,898,775
22	MERCURIA ENERGY GAS TRADING LLC	143,200	741,943
23	mitsui & co. ENERGY MARKETING AND SERVICES (USA), INC (MMGS)	66,300	349,155
24	RANGE RESOURCES	175,000	832,800
25	SEQUENT ENERGY MANAGEMENT, LP	265,500	1,160,875
26	SHELL ENERGY NORTH AMERICA, L.P.	7,500	25,913
27	SOUTH JERSEY RESOURCES GROUP, LLC	7,900	36,520
28	SPARK ENERGY	600	2,874
29	SPIRE MARKETING INC. (LACLEDE ENERGY)	2,000	10,600
30	SPOTLIGHT ENERGY LLC	13,900	64,998
31	SOUTHWESTERN ENERGY SERVICES COMPANY	35,000	154,544
32	SYMMETRY	9,900	48,071
33	TENASKA GAS STORAGE, LLC	47,800	236,947
34	TWIN EAGLE RESOURCE MANAGEMENT, LLC	165,200	835,040
35	UNITED ENERGY TRADING, LLC	22,000	119,900
36	VITOL INC. (VITOL S.A., INC.)	65,000	287,300
37	TOTAL ESTIMATE	4,280,800	20,512,182
38	<u>ADJUST TO ACTUAL</u>		
39	MACQUARIE ENERGY LLC	(4,442)	(29,673)
40	SEQUENT ENERGY MANAGEMENT, LP	(1,119)	(11,593)
41	GAS LOST DUE TO LINE HITS	(46)	(289)
42	ICE CHARGES	0	509
43	GAS SOLD TO SHIPPER (RADS 3.11)	(87)	(755)
44	GAS PURCHASED FROM SHIPPER (RADS 3.12)	24,755	92,398
45	CHOICE INTERIM CASH OUT	2,146	10,997
46	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(41)
47	GAS LEFT ON FOR RECONNECT	(2,324)	(20,216)
48	TOTAL ADJUST TO ACTUAL	18,883	41,338
49	TOTAL SCHEDULE 3, SHEET 10	4,299,683	20,553,520

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
NOVEMBER 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS	TOTAL DEMAND DOLLARS	TOTAL DOLLARS
		(1)	(2)	(3)	(4=2+3)
		Dth	\$	\$	\$
1	<u>ESTIMATE</u>				
2	ASCENT RESOURCES - UTICA, LLC	361,000	1,458,595	0	0
3	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	5,000	28,438	0	0
4	CITADEL ENERGY MARKETING LLC	368,100	1,845,799	0	0
5	CITIGROUP ENERGY INC.	15,000	66,363	0	0
6	CONOCOPHILLIPS COMPANY	7,000	27,763	0	0
7	DIRECT ENERGY BUSINESS MARKETING, LLC	80,000	473,075	0	0
8	DTE ENERGY TRADING, INC.	160,300	702,646	0	0
9	EQUINOR NATURAL GAS LLC (STATOIL)	5,000	28,800	0	0
10	GREYLOCK ENERGY, LLC	24,000	138,240	0	0
11	KAISER MARKETING APPALACHIAN, LLC	15,000	45,000	0	0
12	MORGAN STANLEY CAPITAL GROUP INC.	15,100	86,976	0	0
13	NEXTERA ENERGY POWER MARKETING, LLC	2,000	7,600	0	0
14	PACIFIC SUMMIT ENERGY LLC	3,700	13,881	0	0
15	SEQUENT ENERGY MANAGEMENT, LP	335,500	1,306,524	0	0
16	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	3,000	15,900	0	0
17	SPIRE MARKETING INC. (LACLEDE ENERGY)	14,000	55,720	0	0
18	SPOTLIGHT ENERGY LLC	24,900	141,224	0	0
19	SYMMETRY	1,500	7,860	0	0
20	VITOL INC. (VITOL S.A., INC.)	5,000	26,200	0	0
21	TOTAL ESTIMATE	1,445,100	6,476,602	0	6,476,602
22	<u>ADJUST TO ACTUAL</u>				
23	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	0	19	0	19
24	EQT ENERGY, LLC.	0	0	15,500	15,500
25	GAS LOST DUE TO LINE HITS	(87)	(531)	0	(531)
26	ICE CHARGES	0	177	0	177
27	GAS SOLD TO SHIPPER (RADS 3.11)	(1,824)	(11,237)	0	(11,237)
28	GAS PURCHASED FROM SHIPPER (RADS 3.12)	8,305	25,716	0	25,716
29	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(77)	0	(77)
30	GAS LEFT ON FOR RECONNECT	(2,913)	(24,733)	0	(24,733)
31	TOTAL ADJUST TO ACTUAL	3,481	(10,665)	15,500	4,835
32	TOTAL SCHEDULE 3, SHEET 11	1,448,581	6,465,937	15,500	6,481,437

EXHIBIT 1-D
SCHEDULE 3
SHEET 12 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
DECEMBER 2022

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ARM ENERGY MANAGEMENT LLC	110,300	634,838
3	ASCENT RESOURCES - UTICA, LLC	592,200	3,483,109
4	BP ENERGY COMPANY	13,000	75,220
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	5,000	29,250
6	CHEVRON NATURAL GAS (CHEVRONTEXACO)	10,000	52,850
7	CITADEL ENERGY MARKETING LLC	469,447	2,648,473
8	CITIGROUP ENERGY INC.	60,800	343,877
9	CNX GAS COMPANY LLC	95,000	532,288
10	COLONIAL ENERGY, INC	369,800	2,092,273
11	CONOCOPHILLIPS COMPANY	38,380	228,838
12	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	300	1,689
13	DIRECT ENERGY BUSINESS MARKETING, LLC	14,000	73,850
14	DTE ENERGY TRADING, INC.	1,569,800	9,175,950
15	EQT ENERGY, LLC.	213,100	1,294,487
16	EQUINOR NATURAL GAS LLC (STATOIL)	45,000	260,250
17	FREEPOINT COMMODITIES LLC	40,000	253,000
18	GREYLOCK ENERGY, LLC	41,000	231,630
19	INTERSTATE GAS SUPPLY, INC.	10,000	59,800
20	J.P. MORGAN VENTURES ENERGY CORPORATION	4,193	24,013
21	KAISER MARKETING APPALACHIAN, LLC	92,200	548,280
22	KOCH ENERGY SERVICES, LLC	28,400	166,557
23	MACQUARIE ENERGY LLC	20,400	129,030
24	MERCURIA ENERGY GAS TRADING LLC	24,918	153,302
25	MORGAN STANLEY CAPITAL GROUP INC.	51,000	298,402
26	NEXTERA ENERGY POWER MARKETING, LLC	122,405	707,876
27	RANGE RESOURCES	47,000	248,450
28	SEQUENT ENERGY MANAGEMENT, LP	526,273	3,095,301
29	SPOTLIGHT ENERGY LLC	6,000	31,268
30	SOUTHWESTERN ENERGY SERVICES COMPANY	2,900	15,428
31	SYMMETRY	10,800	61,980
32	TENASKA GAS STORAGE, LLC	400	2,248
33	TWIN EAGLE RESOURCE MANAGEMENT, LLC	80,800	482,359
34	VITOL INC.	91,200	545,084
35	WASHINGTON GAS LIGHT COMPANY	200,000	1,264,000
36	TOTAL ESTIMATE	5,006,016	29,245,248
37	<u>ADJUST TO ACTUAL</u>		
38	GAS LOST DUE TO LINE HITS	(100)	(613)
39	ICE CHARGES	0	540
40	GAS SOLD TO SHIPPER (RADS 3.11)	(2,216)	(18,102)
41	GAS PURCHASED FROM SHIPPER (RADS 3.12)	11,449	5,871
42	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(277)
43	GAS LEFT ON FOR RECONNECT	(3,520)	(29,904)
44	TOTAL ADJUST TO ACTUAL	5,613	(42,485)
48	TOTAL SCHEDULE 3, SHEET 12	5,011,629	29,202,762

EXHIBIT 1-D
SCHEDULE 3
SHEET 13 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JANUARY 2023

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	582,600	2,315,376
3	ELEVATION ENERGY GROUP (CARBONBETTER, LLC)	100	244
4	CASTLETON COMMODITIES MERCHANT TRADING L.P.	3,000	8,685
5	CITADEL ENERGY MARKETING LLC	620,000	2,439,700
6	CNX GAS COMPANY LLC	10,900	27,250
7	CONSTELLATION ENERGY SERVICES, INC. (INTEGRYS ENERGY)	200	527
8	DIRECT ENERGY BUSINESS MARKETING, LLC	7,000	18,928
9	DTE ENERGY TRADING, INC.	60,000	171,690
10	EQT ENERGY, LLC.	175,000	650,650
11	GREYLOCK ENERGY, LLC	700	1,811
12	INTERSTATE GAS SUPPLY, INC.	18,400	45,763
13	KAISER MARKETING APPALACHIAN, LLC	5,000	12,800
14	NEXTERA ENERGY POWER MARKETING, LLC	32,900	87,643
15	NJR ENERGY SERVICES COMPANY	12,800	35,187
16	RANGE RESOURCES	753,400	2,952,538
17	SEQUENT ENERGY MANAGEMENT, LP	465,000	1,760,025
18	SPARK ENERGY	100	290
19	SPOTLIGHT ENERGY LLC	12,500	35,361
20	TENASKA GAS STORAGE, LLC	3,300	8,555
21	TOTAL ESTIMATE	2,762,900	10,573,023
22	<u>ADJUST TO ACTUAL</u>		
23	GAS LOST DUE TO LINE HITS	(773)	(4,711)
24	ICE CHARGES	0	111
25	GAS SOLD TO SHIPPER (RADS 3.11)	(12,873)	(261,748)
26	GAS PURCHASED FROM SHIPPER (RADS 3.12)	9,785	39,737
27	CHOICE INTERIM CASH OUT	260	1,645
28	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(3,677)
29	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(128)
30	GAS LEFT ON FOR RECONNECT	(2,698)	(20,443)
31	TOTAL ADJUST TO ACTUAL	(6,299)	(249,215)
32	TOTAL SCHEDULE 3, SHEET 13	2,756,601	10,323,808

EXHIBIT 1-D
SCHEDULE 4
SHEET 1 OF 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES
FROM LOCAL PRODUCERS

LINE NO.	MONTH	VOLUME (1) DTH	TOTAL DOLLARS (2) \$
1	FEBRUARY, 2022	8,398	29,870
2	MARCH	4,484	31,297
3	APRIL	6,309	27,765
4	MAY	11,584	53,069
5	JUNE	9,444	63,203
6	JULY	9,529	78,279
7	AUGUST	6,392	34,869
8	SEPTEMBER	7,681	61,169
9	OCTOBER	7,677	60,144
10	NOVEMBER	10,975	57,302
11	DECEMBER	6,720	30,344
12	JANUARY, 2023	<u>6,776</u>	<u>41,969</u>
13	TOTAL	<u><u>95,969</u></u>	<u><u>569,282</u></u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 1 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES (1) DTH	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY, 2022	5,195,016	2,302,601	14,487,170	16,789,772
2	MARCH	4,150,514	2,302,601	11,487,249	13,789,850
3	APRIL	(1,580,856)	2,228,646	(8,384,742)	(6,156,096)
4	MAY	(3,944,043)	2,228,646	(27,337,361)	(25,108,716)
5	JUNE	(4,090,051)	2,228,646	(32,682,701)	(30,454,055)
6	JULY	(4,118,114)	2,228,646	(25,550,503)	(23,321,857)
7	AUGUST	(3,183,505)	2,228,646	(24,942,604)	(22,713,958)
8	SEPTEMBER	(3,090,094)	2,228,646	(23,855,848)	(21,627,202)
9	OCTOBER	(1,315,932)	2,229,428	(6,259,331)	(4,029,902)
10	NOVEMBER	3,571,094	2,228,395	22,279,674	24,508,068
11	DECEMBER	2,859,789	2,228,875	18,124,127	20,353,003
12	JANUARY, 2023	4,108,220	2,203,508	25,923,426	28,126,934
13	TOTAL	(1,437,962)	26,867,283	(56,711,442)	(29,844,159)

EXHIBIT 1-D
SCHEDULE 5
SHEET 2 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	5.5743	0	7,342	2.7259	20,014
2	ADJUSTMENT	0	5.5743	0	67	2.7259	183
3	ADJUSTMENT	0	5.5743	0	0	2.7259	(183)
4	MARCH	0	5.0140	0	0	2.7415	0
5	ADJUSTMENT	0	5.0140	0	(1,451)	2.7415	(3,978)
6	ADJUSTMENT	0	5.0140	0	67	2.7415	184
7	ADJUSTMENT	0	5.0140	0	0	2.7415	(184)
8	APRIL	0	5.2757	0	0	3.3799	0
9	ADJUSTMENT	0	5.2757	0	67	3.3799	226
10	ADJUSTMENT	0	5.2757	0	0	3.3799	(227)
11	MAY	0	6.9633	0	0	4.7139	0
12	ADJUSTMENT	0	6.9633	0	67	4.7139	316
13	ADJUSTMENT	0	6.9633	0	0	4.7139	(316)
14	JUNE	0	8.0198	0	0	5.6349	0
15	ADJUSTMENT	0	8.0198	0	67	5.6349	378
16	ADJUSTMENT	0	8.0198	0	0	5.6349	(376)
17	JULY	0	6.2350	0	0	5.7665	0
18	ADJUSTMENT	0	6.2350	0	67	5.7665	386
19	ADJUSTMENT	0	6.2350	0	0	5.7665	(386)
20	AUGUST	0	7.8730	0	0	6.0715	0
21	ADJUSTMENT	0	7.8730	0	67	6.0715	407
22	ADJUSTMENT	0	7.8730	0	0	6.0715	(405)
23	SEPTEMBER	0	7.7361	0	0	6.2793	0
24	ADJUSTMENT	0	7.7361	0	67	6.2793	421
25	ADJUSTMENT	0	7.7361	0	0	6.2793	(418)
26	OCTOBER	0	4.9043	0	0	6.2059	0
27	ADJUSTMENT	0	4.9043	0	67	6.2059	416
28	ADJUSTMENT	0	4.9043	0	0	6.2059	(414)
29	NOVEMBER	0	4.6385	0	0	6.2050	0
30	ADJUSTMENT	0	4.6385	0	67	6.2050	416
31	ADJUSTMENT	0	4.6385	0	0	6.2050	(415)
32	DECEMBER	0	6.2812	0	0	6.2058	0
33	ADJUSTMENT	0	6.2812	0	67	6.2058	416
34	ADJUSTMENT	0	6.2812	0	0	6.2058	(416)
35	JANUARY, 2023	0	3.9884	0	0	6.1986	0
36	ADJUSTMENT	0	3.9884	0	67	6.1986	415
37	ADJUSTMENT	0	3.9884	0	0	6.1986	(415)
38	TOTAL	0		0	6,695		16,043

EXHIBIT 1-D
SCHEDULE 5
SHEET 3 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	(15,435)	5.5743	(86,039)	4,360,588	2.7259	11,886,527
2	ADJUSTMENT	(8,863)	5.5743	(49,405)	170,299	2.7259	464,218
3	MARCH	(18,289)	5.0140	(91,701)	4,414,319	2.7415	12,101,856
4	ADJUSTMENT	(46,019)	5.0140	(230,739)	(744,458)	2.7415	(2,040,932)
5	APRIL	(1,357,042)	5.2757	(7,159,346)	292,952	3.3799	990,148
6	ADJUSTMENT	(5,754)	5.2757	(30,356)	(87,627)	3.3799	(296,170)
7	MAY	(3,489,391)	6.9633	(24,297,676)	0	4.7139	0
8	ADJUSTMENT	29,571	6.9633	205,912	5,929	4.7139	27,949
9	JUNE	(3,518,939)	8.0198	(28,221,187)	0	5.6349	0
10	ADJUSTMENT	(94,804)	8.0198	(760,309)	3,924	5.6349	22,111
11	JULY	(3,637,880)	6.2350	(22,682,182)	0	5.7665	0
12	ADJUSTMENT	(4,431)	6.2350	(27,627)	7,131	5.7665	41,121
13	AUGUST	(2,648,621)	7.8730	(20,852,593)	0	6.0715	0
14	ADJUSTMENT	3,604	7.8730	28,374	4,002	6.0715	24,298
15	SEPTEMBER	(2,637,507)	7.7361	(20,404,018)	0	6.2793	0
16	ADJUSTMENT	(35,502)	7.7361	(274,647)	47,933	6.2793	300,986
17	OCTOBER	(1,108,185)	4.9043	(5,434,872)	100,503	6.2059	623,712
18	ADJUSTMENT	59,828	4.9043	293,414	1,607	6.2059	9,973
19	NOVEMBER	(207,985)	4.6385	(964,738)	3,187,956	6.2050	19,781,267
20	ADJUSTMENT	184,199	4.6385	854,407	12,712	6.2050	78,878
21	DECEMBER	(32,896)	6.2812	(206,626)	2,248,957	6.2058	13,956,577
22	ADJUSTMENT	(217,248)	6.2812	(1,364,578)	268,448	6.2058	1,665,935
23	JANUARY, 2023	(87,622)	3.9884	(349,472)	3,435,046	6.1986	21,292,476
24	ADJUSTMENT	22,390	3.9884	89,300	54,857	6.1986	340,037
25	TOTAL	<u>(18,872,821)</u>		<u>(132,016,705)</u>	<u>17,785,078</u>		<u>81,270,966</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 4 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	5.5743	0	369,451	2.7259	1,007,086
2	ADJUSTMENT	0	5.5743	0	413	2.7259	1,126
3	MARCH	0	5.0140	0	291,450	2.7415	799,010
4	ADJUSTMENT	0	5.0140	0	(838)	2.7415	(2,297)
5	APRIL	(146,808)	5.2757	(774,515)	0	3.3799	0
6	ADJUSTMENT	0	5.2757	0	(1,279)	3.3799	(4,323)
7	MAY	(259,498)	6.9633	(1,806,962)	2,430	4.7139	11,455
8	JUNE	(250,912)	8.0198	(2,012,264)	0	5.6349	0
9	ADJUSTMENT	(4,253)	8.0198	(34,108)	109	5.6349	614
10	JULY	(249,575)	6.2350	(1,556,100)	0	5.7665	0
11	ADJUSTMENT	(1,664)	6.2350	(10,375)	0	5.7665	0
12	AUGUST	(215,419)	7.8730	(1,695,994)	0	6.0715	0
13	ADJUSTMENT	2,909	7.8730	22,903	0	6.0715	0
14	SEPTEMBER	(259,450)	7.7361	(2,007,131)	0	6.2793	0
15	ADJUSTMENT	1,330	7.7361	10,289	0	6.2793	0
16	OCTOBER	(160,630)	4.9043	(787,778)	0	6.2059	0
17	NOVEMBER	(314)	4.6385	(1,456)	327,416	6.2050	2,031,616
18	ADJUSTMENT	9,003	4.6385	41,760	97	6.2050	602
19	DECEMBER	0	6.2812	0	340,110	6.2058	2,110,655
20	ADJUSTMENT	314	6.2812	1,972	(39,624)	6.2058	(245,899)
21	JANUARY, 2023	0	3.9884	0	386,355	6.1986	2,394,860
22	TOTAL	<u>(1,534,967)</u>		<u>(10,609,760)</u>	<u>1,676,090</u>		<u>8,104,505</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 5 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	5.5743	0	427,364	2.7259	1,164,952
2	MARCH	0	5.0140	0	325,601	2.7415	892,635
3	APRIL	(217,050)	5.2757	(1,145,091)	0	3.3799	0
4	MAY	(224,285)	6.9633	(1,561,764)	0	4.7139	0
5	JUNE	(217,050)	8.0198	(1,740,698)	0	5.6349	0
6	JULY	(224,285)	6.2350	(1,398,417)	0	5.7665	0
7	AUGUST	(274,137)	7.8730	(2,158,281)	0	6.0715	0
8	SEPTEMBER	(143,164)	7.7361	(1,107,531)	0	6.2793	0
9	ADJUSTMENT	(18,906)	7.7361	(146,259)	0	0.0000	0
10	OCTOBER	(164,455)	4.9043	(806,537)	0	6.2059	0
11	ADJUSTMENT	(10,226)	4.9043	(50,151)	0	6.2059	0
12	NOVEMBER	0	4.6385	0	58,512	6.2050	363,067
13	DECEMBER	0	6.2812	0	330,690	6.2058	2,052,196
14	JANUARY, 2023	0	3.9884	0	315,425	6.1986	1,955,193
15	ADJUSTMENT	0	3.9884	0	10,175	6.1986	63,071
16	TOTAL	<u>(1,493,558)</u>		<u>(10,114,727)</u>	<u>1,467,767</u>		<u>6,491,114</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 6 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
NATIONAL FUEL

LINE NO.	MONTH	VOLUME INJECTED (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME WITHDRAWN (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	5.5743	0	0	2.7259	0
2	MARCH	0	5.0140	0	0	2.7415	0
3	APRIL	0	5.2757	0	0	3.3799	0
4	MAY	0	6.9633	0	4,915	4.7139	23,169
5	JUNE	0	8.0198	0	2,491	5.6349	14,037
6	ADJUSTMENT	0	8.0198	0	(1,546)	5.6349	(8,712)
7	JULY	0	6.2350	0	2,023	5.7665	11,666
8	ADJUSTMENT	0	6.2350	0	(205)	5.7665	(1,182)
9	AUGUST	(46,254)	7.8730	(364,158)	0	6.0715	0
10	ADJUSTMENT	0	7.8730	0	349	6.0715	2,119
11	SEPTEMBER	(35,940)	7.7361	(278,035)	0	6.2793	0
12	ADJUSTMENT	(16)	7.7361	(124)	0	6.2793	0
13	OCTOBER	(29,049)	4.9043	(142,465)	0	6.2059	0
14	ADJUSTMENT	1,237	4.9043	6,067	0	0.0000	0
15	NOVEMBER	0	4.6385	0	6,907	6.2050	42,858
16	ADJUSTMENT	560	4.6385	2,598	0	6.2059	0
17	DECEMBER	0	6.2812	0	13,902	6.2058	86,273
18	ADJUSTMENT	0	6.2812	0	3,958	6.2058	24,563
19	JANUARY, 2023	0	3.9884	0	13,766	6.1986	85,330
20	ADJUSTMENT	0	3.9884	0	(1,208)	6.1986	(7,488)
21	TOTAL	<u>(109,462)</u>		<u>(776,118)</u>	<u>45,352</u>		<u>272,632</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 7 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORICAL GAS VOLUMES
RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

LINE NO.	MONTH	TCO - FSS TOTAL (1) DTH
1	FEBRUARY, 2022	(116,210)
2	MARCH	(69,868)
3	APRIL	(58,315)
4	MAY	(13,781)
5	JUNE	(9,138)
6	JULY	(9,295)
7	AUGUST	(10,005)
8	SEPTEMBER	(8,939)
9	OCTOBER	(6,629)
10	NOVEMBER	(8,036)
11	DECEMBER	(56,889)
12	JANUARY, 2023	<u>(41,031)</u>
13	TOTAL	<u><u>(408,136)</u></u>

NOTE: THESE VOLUMES REPRESENT RETAINAGE BY THE PIPELINE.

EXHIBIT 1-D
SCHEDULE 5
SHEET 8 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2022	441,576	2.4810	1,095,550	24,492,495	0.0447	1,094,815
2	MARCH	441,576	2.4810	1,095,550	24,492,495	0.0447	1,094,815
3	APRIL	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
4	MAY	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
5	JUNE	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
6	JULY	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
7	AUGUST	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
8	SEPTEMBER	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
9	OCTOBER	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
10	NOVEMBER	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
11	DECEMBER	395,714	2.5920	1,025,691	21,948,692	0.0467	1,025,004
12	JANUARY, 2023	<u>395,714</u>	2.5920	<u>1,025,691</u>	<u>21,948,692</u>	0.0467	<u>1,025,004</u>
13	TOTAL	<u><u>4,840,292</u></u>		<u><u>12,448,007</u></u>	<u><u>268,471,910</u></u>		<u><u>12,439,668</u></u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 9 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2022	28,800	1.8655	53,726	2,111,176	0.0145	30,612
2	ADJUSTMENT	(4,800)	1.8655	(8,954)	(240,000)	0.0145	(3,480)
3	MARCH	28,800	1.8655	53,726	2,111,176	0.0145	30,612
4	ADJUSTMENT	(4,800)	1.8655	(8,954)	(240,000)	0.0145	(3,480)
5	APRIL	28,800	3.2548	93,738	2,111,176	0.0318	67,135
6	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
7	MAY	28,800	3.2548	93,738	2,111,176	0.0318	67,135
8	ADJUSTMENT	(4,800)	0.0000	(15,623)	(240,000)	0.0000	(7,632)
9	JUNE	28,800	3.2548	93,738	2,111,176	0.0318	67,135
10	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
11	JULY	28,800	3.2548	93,738	2,111,176	0.0318	67,135
12	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
13	AUGUST	28,800	3.2548	93,738	2,111,176	0.0318	67,135
14	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
15	SEPTEMBER	28,800	3.2548	93,738	2,111,176	0.0318	67,135
16	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
17	OCTOBER	28,800	3.2548	93,738	2,111,176	0.0318	67,135
18	ADJUSTMENT	(4,800)	3.2548	(15,623)	(240,000)	0.0318	(7,632)
19	NOVEMBER	28,800	3.2676	94,107	2,111,176	0.0318	67,135
20	ADJUSTMENT	(4,800)	3.2676	(15,684)	(240,000)	0.0318	(7,632)
21	DECEMBER	28,800	3.2676	94,107	2,111,176	0.0318	67,135
22	ADJUSTMENT	(4,800)	3.2676	(15,684)	(240,000)	0.0318	(7,632)
23	JANUARY, 2023	28,800	2.6784	77,138	2,111,176	0.0258	54,468
24	ADJUSTMENT	(4,800)	2.6784	(12,856)	(240,000)	0.0258	(6,192)
25	TOTAL	<u>288,000</u>		<u>857,477</u>	<u>22,454,112</u>		<u>638,071</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 10 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
EQUITRANS

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2022	19,130	1.5000	28,695	2,000,000	0.0260	52,000
2	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
3	MARCH	19,130	1.5000	28,695	2,000,000	0.0260	52,000
4	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
5	APRIL	19,130	1.5000	28,695	2,000,000	0.0260	52,000
6	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
7	MAY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
8	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
9	JUNE	19,130	1.5000	28,695	2,000,000	0.0260	52,000
10	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
11	JULY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
12	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
13	AUGUST	19,130	1.5000	28,695	2,000,000	0.0260	52,000
14	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
15	SEPTEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
16	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
17	OCTOBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
18	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
19	NOVEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
20	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
21	DECEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
22	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
23	JANUARY, 2023	19,130	1.5000	28,695	2,000,000	0.0260	52,000
24	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
25	TOTAL	<u>57,384</u>		<u>86,076</u>	<u>6,000,000</u>		<u>156,000</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 11 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
NATIONAL FUEL

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY, 2022	2,429	2.7675	6,722	267,143	0.0503	13,437
2	MARCH	2,429	2.7675	6,722	267,143	0.0503	13,437
3	APRIL	2,429	2.7675	6,722	267,143	0.0503	13,437
4	MAY	2,429	2.7675	6,722	267,143	0.0503	13,437
5	JUNE	2,429	2.7675	6,722	267,143	0.0503	13,437
6	JULY	2,429	2.7675	6,722	267,143	0.0503	13,437
7	AUGUST	2,429	2.7675	6,722	267,143	0.0503	13,437
8	SEPTEMBER	2,429	2.7675	6,722	267,143	0.0503	13,437
9	OCTOBER	2,429	2.8917	7,024	267,143	0.0521	13,918
10	NOVEMBER	2,429	2.8818	7,000	267,143	0.0501	13,384
11	ADJUSTMENT	0	0.0000	(302)	0	0.0000	(481)
12	DECEMBER	2,429	2.8818	7,000	267,143	0.0501	13,384
13	ADJUSTMENT	0	0.0000	(302)	0	0.0000	0
14	JANUARY, 2023	2,429	2.8818	7,000	267,143	0.0501	13,384
15	ADJUSTMENT	0	0.0000	(302)	0	0.0000	0
16	TOTAL	29,148		81,198	3,205,716		161,087

EXHIBIT 1-D
SCHEDULE 5
SHEET 12 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2022	4,360,588	0.0153	66,717	8,526	0.0153	130
2	ADJUSTMENT	170,299	0.0153	2,600	0	0.0000	0
3	ADJUSTMENT	0	0.0000	68	0	0.0000	0
4	MARCH	3,616,130	0.0153	55,327	51,662	0.0153	790
5	ADJUSTMENT	53,324	0.0153	815	0	0.0000	3
6	ADJUSTMENT	0	0.0000	41	0	0.0000	0
7	APRIL	292,952	0.0153	4,482	1,357,042	0.0153	20,763
8	ADJUSTMENT	(88,643)	0.0153	(1,352)	3,022	0.0153	46
9	ADJUSTMENT	0	0.0000	11	0	0.0000	5
10	MAY	5,603	0.0153	86	3,489,391	0.0153	53,388
11	ADJUSTMENT	5,783	0.0153	88	(24,950)	0.0153	(381)
12	ADJUSTMENT	0	0.0000	(31)	0	0.0000	(7)
13	JUNE	7,131	0.0153	109	3,035,759	0.0153	46,447
14	ADJUSTMENT	(5,603)	0.0153	(86)	86,941	0.0153	1,330
15	ADJUSTMENT	0	0.0000	29	0	0.0000	17
16	JULY	21,392	0.0153	327	3,637,880	0.0153	55,660
17	ADJUSTMENT	(7,131)	0.0153	(109)	494,407	0.0153	7,550
18	ADJUSTMENT	0		42	0	0.0000	284
19	AUGUST	55,010	0.0153	842	2,648,621	0.0153	40,524
20	ADJUSTMENT	(10,500)	0.0153	(161)	0	0.0000	64
21	ADJUSTMENT	0	0.0000	2	0	0.0000	0
22	SEPTEMBER	5,093	0.0153	78	2,637,507	0.0153	40,354
23	ADJUSTMENT	(55,010)	0.0153	(842)	(7,299)	0.0153	(112)
24	ADJUSTMENT	0	0.0000	0	0	0.0000	(121)
25	OCTOBER	100,503	0.0153	1,538	1,108,185	0.0153	16,955
26	ADJUSTMENT	(5,417)	0.0153	(83)	(27,914)	0.0153	(427)
27	NOVEMBER	3,187,956	0.0153	48,776	207,985	0.0153	3,182
28	ADJUSTMENT	12,712	0.0153	194	(76,089)	0.0153	(1,164)
29	DECEMBER	2,248,957	0.0153	34,409	32,896	0.0153	503
30	ADJUSTMENT	48,198	0.0153	737	(2,881)	0.0153	(44)
31	ADJUSTMENT	0	0.0000	332	0	0.0000	(1,523)
32	JANUARY, 2023	3,245,166	0.0153	49,651	88,006	0.0153	1,346
33	ADJUSTMENT	38,129	0.0153	585	0	0.0000	(65)
34	ADJUSTMENT	0	0.0000	18	0	0.0000	0
		<u>17,302,622</u>		<u>265,240</u>	<u>18,748,697</u>		<u>285,497</u>
35	TOTAL						

EXHIBIT 1-D
SCHEDULE 5
SHEET 13 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EASTERN GAS TRANSMISSION AND STORAGE

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	0.0000	0	0	0.0000	0
2	ADJUSTMENT	503,284	0.0168	8,441	0	0.0000	0
3	MARCH	0	0.0000	0	0	0.0000	0
4	ADJUSTMENT	368,613	0.0159	5,859	0	0.0000	0
5	APRIL	0	0.0000	0	237,578	0.0273	6,486
6	ADJUSTMENT	445,754	0.0109	4,839	0	0.0000	(743)
7	MAY	0	0.0000	0	258,763	0.0357	9,238
8	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,245)
9	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,198)
10	JUNE	0	0.0000	0	266,130	0.0357	9,501
11	ADJUSTMENT	0	0.0000	0	0	0.0000	245
12	ADJUSTMENT	0	0.0000	0	0	0.0000	(80)
13	JULY	0	0.0000	0	268,925	0.0357	9,601
14	ADJUSTMENT	0	0.0000	0	0	0.0000	(484)
15	ADJUSTMENT	0	0.0000	0	0	0.0000	(770)
16	AUGUST	0	0.0000	0	268,925	0.0357	9,601
17	ADJUSTMENT	0	0.0000	0	0	0.0000	(795)
18	ADJUSTMENT	0	0.0000	0	0	0.0000	(419)
19	SEPTEMBER	0	0.0000	0	289,800	0.0357	10,346
20	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,328)
21	ADJUSTMENT	0	0.0000	0	0	0.0000	256
22	OCTOBER	0	0.0000	0	302,529	0.0357	10,800
23	ADJUSTMENT	0	0.0000	0	0	0.0000	(1,083)
24	ADJUSTMENT	0	0.0000	0	0	0.0000	(303)
25	NOVEMBER	0	0.0000	0	0	0.0000	0
26	ADJUSTMENT	0	0.0000	0	0	0.0000	(5,173)
27	ADJUSTMENT	0	0.0000	0	0	0.0000	1,217
28	DECEMBER	96,000	0.0262	2,515	0	0.0000	0
29	ADJUSTMENT	0	0.0000	6,718	0	0.0000	0
30	ADJUSTMENT	0	0.0000	(1,361)	0	0.0000	0
31	JANUARY, 2023	0	0.0000	0	0	0.0000	0
32	ADJUSTMENT	0	0.0000	6,798	0	0.0000	0
33	ADJUSTMENT	0	0.0000	646	0	0.0000	0
34	TOTAL	<u>1,413,651</u>		<u>34,454</u>	<u>1,892,650</u>		<u>53,670</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 14 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	427,364	0.0069	2,949	0	0.0000	0
2	ADJUSTMENT	(320,503)	0.0069	(2,212)	0	0.0000	0
3	MARCH	325,601	0.0069	2,247	0	0.0000	0
4	ADJUSTMENT	(244,201)	0.0069	(1,685)	0	0.0000	0
5	APRIL	0	0.0000	0	217,050	0.0069	1,498
6	ADJUSTMENT	0	0.0000	0	(162,788)	0.0069	(1,123)
7	MAY	0	0.0000	0	224,285	0.0069	1,548
8	ADJUSTMENT	0	0.0000	0	(168,214)	0.0069	(1,161)
9	JUNE	0	0.0000	0	217,050	0.0069	1,498
10	ADJUSTMENT	0	0.0000	0	(162,788)	0.0069	(1,123)
11	JULY	0	0.0000	0	224,285	0.0069	1,548
12	ADJUSTMENT	0	0.0000	0	(168,214)	0.0069	(1,161)
13	AUGUST	0	0.0000	0	293,043	0.0069	2,022
14	ADJUSTMENT	0	0.0000	0	(219,782)	0.0069	(1,516)
15	SEPTEMBER	0	0.0000	0	153,390	0.0069	1,058
16	ADJUSTMENT	0	0.0000	0	(115,043)	0.0069	(794)
17	OCTOBER	0	0.0000	0	164,455	0.0069	1,135
18	ADJUSTMENT	0	0.0000	0	(123,341)	0.0069	(851)
19	NOVEMBER	58,512	0.0069	404	0	0.0000	0
20	ADJUSTMENT	(43,884)	0.0069	(303)	0	0.0000	0
21	DECEMBER	340,865	0.0069	2,352	0	0.0000	0
22	ADJUSTMENT	(255,649)	0.0069	(1,764)	0	0.0000	0
23	JANUARY, 2023	315,425	0.0069	2,176	0	0.0000	0
23	ADJUSTMENT	(236,569)	0.0069	(1,632)	0	0.0000	0
25	TOTAL	<u>366,961</u>		<u>2,532</u>	<u>373,389</u>		<u>2,576</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 15 OF 15

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
NATIONAL FUEL

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2022	0	0.0000	0	0	0.0000	0
2	MARCH	0	0.0000	0	0	0.0000	0
3	APRIL	0	0.0000	0	0	0.0000	0
4	MAY	4,947	0.0470	233	0	0.0000	0
5	JUNE	30	0.0470	1	0	0.0000	0
6	ADJUSTMENT	(1,586)	0.0470	(75)	0	0.0000	0
7	JULY	0	0.0000	0	0	0.0000	0
8	ADJUSTMENT	2,255	0.0470	106	0	0.0000	0
9	AUGUST	0	0.0000	0	0	0.0000	0
10	ADJUSTMENT	2,372	0.0470	111	0	0.0000	0
11	SEPTEMBER	0	0.0000	0	0	0.0000	0
12	ADJUSTMENT	0	0.0000	0	46,270	0.0470	2,175
13	OCTOBER	0	0.0000	0	0	0.0000	0
14	ADJUSTMENT	0	0.0000	0	34,545	0.0470	1,624
15	NOVEMBER	6,907	0.0473	327	0	0.0000	0
16	ADJUSTMENT	0	0.0000	0	28,649	0.0473	1,355
17	DECEMBER	31	0.0474	1	0	0.0000	0
18	ADJUSTMENT	3,908	0.0473	185	0	0.0000	0
19	JANUARY, 2023	0	0.0000	0	0	0.0000	0
20	ADJUSTMENT	12,601	0.0473	596	0	0.0000	0
21	TOTAL	31,465		1,486	109,464		5,153

EXHIBIT 1-D
SCHEDULE 6
SHEET 1 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
TRANSPORTATION CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES 1/ (1) Dth	TOTAL DEMAND COSTS (2) \$	TOTAL COMMODITY COSTS (3) \$	TOTAL TRANSPORTATION COSTS (4=2+3) \$
1	FEBRUARY, 2022	(41,689)	5,778,939	122,914	5,901,853
2	MARCH	(21,600)	6,503,158	108,986	6,612,144
3	APRIL	(76,997)	3,923,209	69,397	3,992,606
4	MAY	(83,437)	3,888,904	77,951	3,966,855
5	JUNE	(75,686)	3,827,751	55,858	3,883,609
6	JULY	(78,241)	3,821,813	65,787	3,887,600
7	AUGUST	(68,961)	3,828,451	49,154	3,877,605
8	SEPTEMBER	(61,564)	3,838,557	50,048	3,888,605
9	OCTOBER	(67,828)	5,854,873	77,130	5,932,002
10	NOVEMBER	(18,305)	6,024,253	96,825	6,121,078
11	DECEMBER	(94,191)	6,169,062	143,452	6,312,514
12	JANUARY, 2023	<u>(54,019)</u>	<u>6,119,482</u>	<u>109,897</u>	<u>6,229,379</u>
13	TOTAL	<u><u>(742,518)</u></u>	<u><u>59,578,451</u></u>	<u><u>1,027,399</u></u>	<u><u>60,605,851</u></u>

1/ THESE VOLUMES REPRESENT RETAINAGE BY THE PIPELINES.

EXHIBIT 1-D
SCHEDULE 6
SHEET 2 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE 1/ (4) \$	TOTAL FTS AMOUNT (5=3+4) \$
1	FEBRUARY, 2022	95,551	9.5920	916,525	(197,566)	718,959
2	ADJUSTMENT				(50,022) 2/	(50,022)
3	MARCH	134,931	9.6556	1,302,843	(196,156)	1,106,687
4	ADJUSTMENT				(50,022)	(50,022)
5	APRIL	134,931	9.8100	1,323,673	(198,505)	1,125,168
6	ADJUSTMENT			(8,585)	(51,159) 2/	(59,744)
7	MAY	134,931	9.8530	1,329,475	(198,440)	1,131,036
8	ADJUSTMENT				(51,383) 2/	(51,383)
9	JUNE	134,931	9.8530	1,329,475	(198,262)	1,131,213
10	ADJUSTMENT				(51,383) 2/	(51,383)
11	JULY	134,931	9.8530	1,329,475	(196,814)	1,132,661
12	ADJUSTMENT				(51,393) 2/	(51,393)
13	AUGUST	134,931	9.8530	1,329,475	(197,701)	1,131,775
14	ADJUSTMENT				(51,383) 2/	(51,383)
15	SEPTEMBER	134,931	9.8530	1,329,475	(196,981)	1,132,494
16	ADJUSTMENT				(51,383) 2/	(51,383)
17	OCTOBER	134,931	9.8530	1,329,475	(195,671)	1,133,804
18	ADJUSTMENT				(51,383) 2/	(51,383)
19	NOVEMBER	134,931	9.8530	1,329,475	(191,375)	1,138,100
20	ADJUSTMENT				(51,383) 2/	(51,383)
21	DECEMBER	134,931	9.8500	1,329,070	(191,681)	1,137,389
22	ADJUSTMENT				(51,368) 2/	(51,368)
23	JANUARY, 2023	134,931	9.8500	1,329,070	(193,050)	1,136,020
24	ADJUSTMENT				(51,368) 2/	(51,368)
25	TOTAL	<u>1,579,792</u>		<u>15,498,923</u>	<u>(2,965,835)</u>	<u>12,533,088</u>

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.

2/ AMOUNT REPRESENTS 5,215 DTH OF CAPACITY RELEASED AT THE APPLICABLE MAXIMUM RATE TO A LARGE INDUSTRIAL CUSTOMER ON COLUMBIA'S SYSTEM AND NOT SUBJECT TO RECALL.

EXHIBIT 1-D
SCHEDULE 6
SHEET 3 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE (4) \$	TOTAL SST AMOUNT (5=3+4) \$
1	FEBRUARY, 2022	441,576	9.4730	4,183,049	(14,000)	4,169,049
2	ADJUSTMENT				14,000	14,000
3	MARCH	441,576	9.4730	4,183,049	(7,750)	4,175,299
4	ADJUSTMENT				7,750	7,750
5	APRIL	197,857	9.6910	1,917,432	0	1,917,432
6	MAY	197,857	9.7340	1,925,940	0	1,925,940
7	JUNE	197,857	9.7340	1,925,940	0	1,925,940
8	JULY	197,857	9.7340	1,925,940	(4,800)	1,921,140
9	ADJUSTMENT				4,800	4,800
10	AUGUST	197,857	9.7340	1,925,940	0	1,925,940
11	SEPTEMBER	197,857	9.7340	1,925,940	(13,500)	1,912,440
12	ADJUSTMENT				13,500	13,500
13	OCTOBER	395,714	9.7340	3,851,880	0	3,851,880
14	NOVEMBER	395,714	9.7340	3,851,880	(9,150)	3,842,730
15	ADJUSTMENT				9,150	9,150
16	DECEMBER	395,714	9.7310	3,850,693	(34,226)	3,816,467
17	ADJUSTMENT				34,226	34,226
18	JANUARY, 2023	395,714	9.7310	3,850,693	(66,297)	3,784,396
19	ADJUSTMENT				66,297	66,297
20	TOTAL	<u>3,653,150</u>		<u>35,318,377</u>	<u>0</u>	<u>35,318,377</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 4 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	FTS		
		COMMODITY VOLUME	BILLING RATE	FTS AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2022	888,987	0.0150	13,335
2	MARCH	19,208	0.0150	288
3	APRIL	50,050	0.0114	571
4	MAY	447,139	0.0126	5,634
5	ADJUSTMENT	0	0.0000	60
6	JUNE	306,785	0.0126	3,865
7	ADJUSTMENT		0.0000	(2)
8	JULY	402,407	0.0126	5,070
9	AUGUST	379,466	0.0126	4,781
10	SEPTEMBER	526,956	0.0126	6,640
11	ADJUSTMENT	0	0.0000	3
12	OCTOBER	496,873	0.0129	6,410
13	ADJUSTMENT	0	0.0000	(32)
14	NOVEMBER	86,818	0.0129	1,120
15	DECEMBER	2,663,599	0.0129	34,360
16	JANUARY, 2023	1,710,796	0.0129	22,069
17	ADJUSTMENT	0	0.0000	(97)
18	TOTAL	<u>7,979,084</u>		<u>104,076</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 5 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	SST		
		COMMODITY VOLUME	BILLING RATE	SST AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2022	4,558,933	0.0139	63,309
2	ADJUSTMENT			398
3	MARCH	3,922,078	0.0139	54,598
4	ADJUSTMENT			(409)
5	APRIL	3,237,907	0.0126	40,798
6	ADJUSTMENT			(2,171)
7	MAY	3,183,531	0.0126	40,112
8	ADJUSTMENT			612
9	JUNE	2,963,949	0.0126	37,346
10	ADJUSTMENT			(372)
11	JULY	2,988,944	0.0126	37,661
12	ADJUSTMENT			(99)
13	AUGUST	2,382,181	0.0126	30,016
14	ADJUSTMENT			(356)
15	SEPTEMBER	2,088,835	0.0126	26,319
16	ADJUSTMENT			(292)
17	OCTOBER	2,340,940	0.0129	30,198
18	ADJUSTMENT			(218)
19	NOVEMBER	3,425,407	0.0129	44,188
20	ADJUSTMENT			(841)
21	DECEMBER	3,229,267	0.0129	41,658
22	ADJUSTMENT			(4,894)
23	JANUARY, 2023	3,242,312	0.0129	41,826
24	ADJUSTMENT			(3,985)
25	TOTAL	<u>37,564,284</u>		<u>475,402</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 6 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EASTERN GAS TRANSMISSION AND STORAGE
RATE SCHEDULE FT and FTNN - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE 1/ (4) \$	TOTAL FTNN AMOUNT (5=3+4) \$
1	FEBRUARY, 2022	34,055	4.1594	141,648	(2,398)	139,250
2	ADJUSTMENT			(10,958)		(10,958)
3	MARCH	34,055	4.1594	141,648	(2,402)	139,246
4	ADJUSTMENT			(10,958)		(10,958)
5	APRIL	27,055	4.1605	112,561	(2,377)	110,184
6	ADJUSTMENT			(13,393)		(13,393)
7	MAY	27,055	6.9836	188,941	(3,951)	184,989
8	ADJUSTMENT			76,981	(1,630)	75,351
9	ADJUSTMENT			(31,767)		(31,767)
10	JUNE	27,055	7.0058	189,542	(3,930)	185,612
11	ADJUSTMENT			(21,978)		(21,978)
12	JULY	27,055	7.0058	189,542	(3,790)	185,752
13	ADJUSTMENT			(22,580)		(22,580)
14	AUGUST	27,055	7.0058	189,542	(3,839)	185,703
15	ADJUSTMENT			(22,580)		(22,580)
16	SEPTEMBER	27,055	7.0058	189,542	(3,783)	185,759
17	ADJUSTMENT			(22,580)		(22,580)
18	OCTOBER	27,055	7.0058	189,542	(3,846)	185,696
19	ADJUSTMENT			(22,580)		(22,580)
20	NOVEMBER	34,055	7.0360	239,611	(3,891)	235,720
21	ADJUSTMENT			(22,677)		(22,677)
22	DECEMBER	34,055	7.0744	240,919	(3,735)	237,184
23	ADJUSTMENT			1,308	(21)	1,287
24	ADJUSTMENT			(22,925)		(22,925)
25	JANUARY, 2023	34,055	5.9674	203,220	(3,217)	200,003
26	ADJUSTMENT			(19,233)	(7)	(19,240)
27	TOTAL	359,660		2,050,339	(42,819)	2,007,520

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.

EXHIBIT 1-D
SCHEDULE 6
SHEET 7 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EASTERN GAS TRANSMISSION AND STORAGE
RATE SCHEDULE FT and FTNN - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTNN AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	360,500	0.0142	5,119
2	ADJUSTMENT			(647)
3	ADJUSTMENT			3,430
4	MARCH	308,312	0.0142	4,378
5	ADJUSTMENT			40
6	ADJUSTMENT			(449)
7	APRIL	272,462	0.0142	3,869
8	ADJUSTMENT			(338)
9	ADJUSTMENT			(315)
10	MAY	293,956	0.0099	2,916
11	ADJUSTMENT			(2,712)
12	ADJUSTMENT			158
13	JUNE	299,490	0.0099	2,967
14	ADJUSTMENT			(2,643)
15	ADJUSTMENT			262
16	JULY	303,273	0.0097	2,939
17	ADJUSTMENT			(2,557)
18	ADJUSTMENT			(50)
19	AUGUST	303,273	0.0097	2,939
20	ADJUSTMENT			(2,437)
21	ADJUSTMENT			(8)
22	SEPTEMBER	326,430	0.0096	3,142
23	ADJUSTMENT			(2,129)
24	ADJUSTMENT			(123)
25	OCTOBER	340,411	0.0100	3,397
26	ADJUSTMENT			(2,545)
27	ADJUSTMENT			(134)
28	NOVEMBER	370,779	0.0073	2,708
29	ADJUSTMENT			(1,596)
30	ADJUSTMENT			39
31	DECEMBER	455,566	0.0108	4,920
32	ADJUSTMENT			330
33	ADJUSTMENT			(1,347)
34	JANUARY, 2023	371,533	0.0108	4,013
35	ADJUSTMENT			(546)
36	ADJUSTMENT			1,235
37	TOTAL	<u>4,005,985</u>		<u>28,226</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 8 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTS AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	55,000	7.6569	421,130
2	ADJUSTMENT			(63,048)
3	MARCH	55,000	7.6569	421,130
4	ADJUSTMENT			(63,048)
5	APRIL	32,000	8.0000	256,000
6	ADJUSTMENT			(40,288)
7	MAY	20,000	8.0000	160,000
8	ADJUSTMENT			(40,288)
9	JUNE	20,000	8.0000	160,000
10	ADJUSTMENT			(40,288)
11	JULY	20,000	8.0000	160,000
12	ADJUSTMENT			(40,288)
13	AUGUST	20,000	8.0000	160,000
14	ADJUSTMENT			(40,288)
15	SEPTEMBER	20,000	8.0000	160,000
16	ADJUSTMENT			(40,288)
17	OCTOBER	32,000	8.0000	256,000
18	ADJUSTMENT			(40,288)
19	NOVEMBER	55,000	7.6569	421,130
20	ADJUSTMENT			(77,080)
21	DECEMBER	55,000	7.6569	421,130
22	ADJUSTMENT			(77,080)
23	JANUARY, 2023	55,000	7.6569	421,130
24	ADJUSTMENT			(77,080)
25	TOTAL	<u>439,000</u>		<u>2,778,298</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 9 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	420,000	0.0100	4,200
2	ADJUSTMENT	0	0.0000	(3,150)
3	MARCH	372,000	0.0086	3,200
4	ADJUSTMENT	0	0.0000	2
5	ADJUSTMENT	0	0.0000	(2,401)
6	APRIL	221,130	0.0112	2,477
7	ADJUSTMENT	0	0.0000	43
8	ADJUSTMENT	0	0.0000	(1,890)
9	MAY	228,501	0.0112	2,559
10	ADJUSTMENT	0	0.0000	7
11	ADJUSTMENT	0	0.0000	(1,924)
12	JUNE	221,130	0.0112	2,477
13	ADJUSTMENT	0	0.0000	2
14	ADJUSTMENT	0	0.0000	(1,859)
15	JULY	228,501	0.0112	2,559
16	ADJUSTMENT	0	0.0000	6
17	ADJUSTMENT	0	0.0000	(1,924)
18	AUGUST	298,561	0.0112	3,344
19	ADJUSTMENT	0	0.0000	4
20	ADJUSTMENT	0	0.0000	(2,511)
21	SEPTEMBER	156,270	0.0112	1,750
22	ADJUSTMENT	0	0.0000	(1,313)
23	OCTOBER	167,555	0.0115	1,927
24	ADJUSTMENT	0	0.0000	(1,445)
25	NOVEMBER	57,500	0.0115	661
26	ADJUSTMENT		0.0000	(496)
27	DECEMBER	536,474	0.0115	6,169
28	ADJUSTMENT	0	0.0000	(86)
29	ADJUSTMENT	0	0.0000	(4,627)
30	JANUARY, 2023	462,334	0.0115	5,317
31	ADJUSTMENT	0	0.0000	(501)
32	ADJUSTMENT	0	0.0000	(3,999)
33	TOTAL	<u>3,369,956</u>		<u>8,577</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 10 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTA AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	23,600	4.7309	111,649
2	MARCH	23,600	4.7309	111,649
3	APRIL	23,600	4.7309	111,649
4	MAY	23,600	4.7309	111,649
5	JUNE	23,600	4.7309	111,649
6	JULY	23,600	4.7309	111,649
7	AUGUST	23,600	4.7309	111,649
8	SEPTEMBER	23,600	4.7309	111,649
9	OCTOBER	23,600	4.7309	111,649
10	NOVEMBER	23,600	4.7112	111,184
11	DECEMBER	23,600	4.7112	111,184
12	JANUARY, 2023	<u>23,600</u>	4.7112	<u>111,184</u>
13	TOTAL	<u><u>283,200</u></u>		<u><u>1,338,390</u></u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 11 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FTA AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	436,286	0.0233	10,146
2	MARCH	352,170	0.0228	8,039
3	APRIL	387,417	0.0211	8,183
4	MAY	231,737	0.0248	5,742
5	ADJUSTMENT	0	0.0000	(506)
6	JUNE	171,712	0.0231	3,962
7	ADJUSTMENT	0	0.0000	(540)
8	JULY	162,669	0.0241	3,926
9	AUGUST	218,888	0.0299	6,555
10	SEPTEMBER	202,839	0.0278	5,644
11	OCTOBER	304,827	0.0252	7,686
12	NOVEMBER	348,270	0.0279	9,723
13	ADJUSTMENT	0	0.0000	(1)
14	DECEMBER	449,155	0.0246	11,054
15	ADJUSTMENT	0	0.0000	(14)
16	JANUARY, 2023	377,640	0.0274	10,353
17	ADJUSTMENT	0	0.0000	2
18	TOTAL	<u>3,643,610</u>		<u>89,956</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 12 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	TOTAL CDS AND FT1 DEMAND 1/ (1) \$
1	FEBRUARY, 2022	294,966
2	ADJUSTMENT	(4,347)
3	MARCH	417,017
4	ADJUSTMENT	210,096
3	APRIL	385,782
6	ADJUSTMENT	88,045
7	MAY	381,766
8	ADJUSTMENT	(723)
9	JUNE	381,766
10	ADJUSTMENT	3,292
11	JULY	375,089
12	ADJUSTMENT	3,292
13	AUGUST	375,475
14	ADJUSTMENT	9,970
15	SEPTEMBER	385,388
16	ADJUSTMENT	9,913
17	OCTOBER	385,388
18	NOVEMBER	375,111
19	DECEMBER	506,345
20	ADJUSTMENT	10,277
21	JANUARY, 2023	506,345
22	TOTAL	5,100,252

1/ CDS AND FT1 DEMAND CHARGES ARE DETAILED
ON SHEETS 13-14.

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	CDS CONTRACT # 800387	AMOUNT (3=1x2) \$	DEMAND VOLUME (4) Dth	CDS CONTRACT # 910463	AMOUNT (6=4x5) \$	DEMAND VOLUME (7) Dth	CDS CONTRACT # 910464	AMOUNT (9=7x8) \$	TOTAL AMOUNT CDS (10=3+6+9) \$
			RATE (2) \$/Dth			RATE (5) \$/Dth			RATE (8) \$/Dth		
1	FEBRUARY, 2022	5,390	7.7569	41,810	364	7.7530	2,822	9,951	7.7128	76,750	121,381
2	ADJUSTMENT	0	0.0000	(2,500)	0	0.0000	(169)	0	0.0000	0	(2,670)
3	MARCH	5,390	12.6611	68,243	364	12.6539	4,606	9,951	12.6352	125,733	198,582
4	ADJUSTMENT	0	0.0000	26,434	0	0.0000	1,784	0	0.0000	48,983	77,201
5	APRIL	5,390	12.6611	68,243	364	12.6539	4,606	9,951	12.6352	125,733	198,582
6	MAY	5,390	12.8160	69,078	364	12.8087	4,662	9,951	12.7405	126,780	200,521
7	ADJUSTMENT	0	0.0000	835	0	0.0000	56	0	0.0000	1,047	1,939
8	JUNE	5,390	12.8160	69,078	364	12.8087	4,662	9,951	12.7405	126,780	200,521
9	JULY	5,390	12.8160	69,078	364	12.8087	4,662	9,951	12.7405	126,780	200,521
10	AUGUST	5,390	12.8422	69,219	364	12.8349	4,672	9,951	12.7570	126,944	200,836
11	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	4,960	4,960
12	SEPTEMBER	5,390	12.8422	69,219	364	12.8349	4,672	9,951	12.7570	126,944	200,836
13	OCTOBER	5,390	12.8422	69,219	364	12.8349	4,672	9,951	12.7570	126,944	200,836
14	NOVEMBER	5,390	12.8160	69,078	364	12.8087	4,662	9,951	12.7405	126,780	200,521
15	DECEMBER	5,390	12.8356	69,184	364	12.8284	4,670	9,951	12.7494	126,869	200,723
16	ADJUSTMENT	0	0.0000	141	0	0.0000	10	0	0.0000	164	315
17	JANUARY, 2023	<u>5,390</u>	12.8356	<u>69,184</u>	<u>364</u>	12.8284	<u>4,670</u>	<u>9,951</u>	12.7494	<u>126,869</u>	<u>200,723</u>
18	TOTAL	<u>64,680</u>		<u>825,545</u>	<u>4,368</u>		<u>55,719</u>	<u>119,412</u>		<u>1,525,064</u>	<u>2,406,328</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (11) Dth	FT-1	AMOUNT (13=11x12) \$/Dth	DEMAND VOLUME (14) Dth	FT-1	AMOUNT (16=14x15) \$	DEMAND VOLUME (17) Dth	FT-1	AMOUNT (19=17x18) \$	DEMAND VOLUME (17) Dth	FT-1	AMOUNT (19=17x18) \$	TOTAL	TOTAL
			CONTRACT # 830049 RATE (12) \$/Dth			CONTRACT # 910951 RATE (15) \$/Dth			CONTRACT # 911660 RATE (18) \$/Dth			CONTRACT # 911831-R1 RATE (18) \$/Dth		AMOUNT FT-1 (20=13+16+19) \$	CDS AND FT-1 DEMAND (21=10+20) \$
1	FEBRUARY, 2022	10,000	7.0680	70,680	14,835	6.9260	102,747	100	1.5710	157	0	0.0000	0	173,584	294,966
2	ADJUSTMENT	0	0.0000	0	0	0.0000	(8,151)	0	0.0000	0	1,200	5.3940	6,473	(1,678)	(4,347)
3	MARCH	10,000	11.5530	115,530	14,835	6.9260	102,747	100	1.5710	157	0	0.0000	0	218,434	417,017
4	ADJUSTMENT	0	0.0000	44,850	0	0.0000	77,533	0	0.0000	51	1,200	8.7180	10,462	132,895	210,096
3	APRIL	0	0.0000	0	15,335	12.1971	187,042	100	1.5710	157	0	0.0000	0	187,199	385,782
6	ADJUSTMENT	0	0.0000	0	0	0.0000	77,533	0	0.0000	51	1,200	8.7180	10,462	88,045	88,045
7	MAY	0	0.0000	0	15,335	11.8088	181,088	100	1.5710	157	0	0.0000	0	181,245	381,766
8	ADJUSTMENT	0	0.0000	0	0	0.0000	(12,629)	0	0.0000	49	1,200	8.2650	9,918	(2,662)	(723)
9	JUNE	0	0.0000	0	15,335	11.8088	181,088	100	1.5710	157	0	0.0000	0	181,245	381,766
10	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,675)	0	0.0000	49	1,200	8.2650	9,918	3,292	3,292
11	JULY	0	0.0000	0	15,335	11.3734	174,410	100	1.5710	157	0	0.0000	0	174,568	375,089
12	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,675)	0	0.0000	49	1,200	8.2650	9,918	3,292	3,292
13	AUGUST	0	0.0000	0	15,335	11.3748	174,432	100	2.0650	207	0	0.0000	0	174,639	375,475
14	ADJUSTMENT	0	0.0000	0	0	0.0000	(4,958)	0	0.0000	49	1,200	8.2650	9,918	5,010	5,010
15	SEPTEMBER	0	0.0000	0	15,335	11.3748	174,432	100	2.0650	207	1,200	8.2610	9,913	184,552	385,388
16	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	0	1,200	8.2610	9,913	9,913	9,913
17	OCTOBER	0	0.0000	0	15,335	11.3748	174,432	100	2.0650	207	1,200	8.2610	9,913	184,552	385,388
18	NOVEMBER	0	0.0000	0	15,335	11.3748	174,432	100	1.5710	157	0	0.0000	0	174,590	375,111
19	DECEMBER	10,000	12.1260	121,260	15,335	11.3632	174,254	100	2.0650	207	1,200	8.2510	9,901	305,622	506,345
20	ADJUSTMENT	0	0.0000	0	0	0.0000	0	0	0.0000	49	1,200	8.2610	9,913	9,963	10,277
21	JANUARY, 2023	10,000	12.1260	121,260	15,335	11.3632	174,254	100	2.0650	207	1,200	8.2510	9,901	305,622	506,345
22	TOTAL	40,000		473,580	183,020		2,091,340	1,200		2,481	15,600		126,523	2,693,924	5,095,292

EXHIBIT 1-D
SCHEDULE 6
SHEET 15 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT1 COMMODITY (3=1x2) \$	COMMODITY VOLUME (4) Dth	BILLING RATE (5) \$/Dth	TOTAL CDS COMMODITY (6=4x5) \$	TOTAL FT1 CDS (7=3+6) \$
1	FEBRUARY, 2022	165,346	0.0789	13,046	362,905	0.0353	12,804	25,850
2	ADJUSTMENT	0	0.0000	(8)	0	0.0000	(2)	(10)
3	MARCH	203,357	0.0627	12,756	103,847	0.1235	12,825	25,581
4	ADJUSTMENT	0	0.0000	8,077	0	0.0000	7,374	15,451
5	APRIL	162,465	0.0549	8,919	79,801	0.1235	9,855	18,775
6	ADJUSTMENT	0	0.0000	(1,039)	0	0.0000	(4)	(1,043)
7	MAY	303,159	0.0549	16,657	54,081	0.1267	6,853	23,510
8	ADJUSTMENT	0	0.0000	(6)	0	0.0000	252	245
9	JUNE	236,258	0.0549	12,982	55,475	0.1267	7,029	20,011
10	ADJUSTMENT	(3)	0.0000	6	4	0.0000	8	14
11	JULY	241,367	0.0550	13,275	56,353	0.1267	7,140	20,415
12	AUGUST	61,676	0.0552	3,405	22,569	0.1304	2,943	6,348
13	SEPTEMBER	123,871	0.0552	6,840	27,929	0.1304	3,642	10,482
14	ADJUSTMENT	194	0.0549	11	(242)	0.1294	(31)	(21)
15	OCTOBER	260,552	0.0555	14,461	63,239	0.1307	8,265	22,726
16	ADJUSTMENT	(2,624)	0.0560	(147)	(327)	0.1303	(43)	(190)
17	NOVEMBER	199,408	0.0052	1,034	137,823	0.1270	17,504	18,537
18	DECEMBER	399,660	0.0532	21,264	198,061	0.1182	23,411	44,675
19	ADJUSTMENT	185,763	0.0540	10,034	(1)	0.0000	510	10,544
20	JANUARY, 2023	468,426	0.0531	24,859	69,502	0.1182	8,215	33,074
21	ADJUSTMENT	0	0.0000	103	0	0.0000	30	132
22	TOTAL	<u>3,008,875</u>		<u>166,528</u>	<u>1,231,019</u>		<u>128,579</u>	<u>295,107</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 16 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT AMOUNT (3=1x2) \$
1	FEBRUARY, 2022	8,304	4.6137	38,312
2	MARCH	8,304	4.6137	38,312
4	APRIL	8,304	5.0493	41,929
4	MAY	8,304	5.0493	41,929
5	JUNE	8,304	5.0493	41,929
6	JULY	8,304	5.0493	41,929
7	AUGUST	8,304	5.0493	41,929
8	SEPTEMBER	8,304	5.0493	41,929
9	OCTOBER	8,304	5.0493	41,929
10	NOVEMBER	8,304	5.0867	42,240
11	DECEMBER	8,304	5.0867	42,240
12	JANUARY, 2023	<u>8,304</u>	5.0867	<u>42,240</u>
14	TOTAL	<u><u>99,648</u></u>		<u><u>496,847</u></u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 17 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT COMMODITY (3=1x2) \$
1	FEBRUARY, 2022	58,778	0.0152	893
2	ADJUSTMENT			38
3	MARCH	45,371	0.0152	690
4	ADJUSTMENT			(21)
5	APRIL	28,956	0.0152	440
6	ADJUSTMENT			(2)
7	MAY	19,717	0.0154	304
8	ADJUSTMENT			13
9	JUNE	3,123	0.0152	47
10	ADJUSTMENT			(64)
11	JULY	6,049	0.0152	92
12	ADJUSTMENT			81
13	AUGUST	56,493	0.0159	898
14	ADJUSTMENT			41
15	SEPTEMBER	45,072	0.0159	716
16	ADJUSTMENT			(772)
17	OCTOBER	58,779	0.0160	940
18	ADJUSTMENT			(534)
19	NOVEMBER	47,676	0.0156	744
20	ADJUSTMENT			(431)
21	DECEMBER	63,096	0.0155	978
22	ADJUSTMENT			10
23	JANUARY, 2023	53,314	0.0155	826
24	ADJUSTMENT			179
25	TOTAL	<u>486,424</u>		<u>6,107</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 18 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES
AND OTHER COMMODITY CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES	DEMAND	COMMODITY	COMMODITY	TOTAL COMMODITY (5=3+4)
			OPERATIONAL BALANCING CHARGES	CASH IN/ CASH OUT EXCHANGE FEES	OTHER COMPLIANCE	
		(1) Dth	(2) \$	(3) \$	(4) \$	(5) \$
1	FEBRUARY, 2022	(41,689)	0	3	0	3
2	MARCH	(21,600)	0	0	0	0
3	APRIL	(76,997)	74	0	0	0
4	MAY	(83,437)	406	(458)	1,679	1,221
5	JUNE	(75,686)	0	(6)	(9,609)	(9,615)
6	JULY	(78,241)	133	0	(2,333)	(2,333)
7	AUGUST	(68,961)	263	0	(459)	(459)
8	SEPTEMBER	(61,564)	(263)	0	0	0
9	OCTOBER	(67,828)	2,778	454	8,489	8,943
10	NOVEMBER	(18,305)	29	22,469	0	22,469
11	DECEMBER	(94,191)	2,705	0	(279)	(279)
12	JANUARY, 2023	(54,019)	(446)	0	0	0
13	TOTAL	(742,518)	5,679	22,462	(2,512)	19,949

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

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

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

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

The cost of gas included in the base cost of fuel from October 1, 2022 through December 31, 2022 is detailed on Page 3. During this period, the PGC Rate was \$8.4550 per Dth with an E-Factor of \$0.3766, which equals a combined Total Rate of \$8.8326 per Dth.

The cost of gas included in the base cost of fuel from January 1, 2023 through February 28, 2023 is detailed on Page 4. During this period, the PGC Rate was \$7.5417 per Dth with an E-Factor of \$0.3086, which equals a combined Total Rate of \$7.8503 per Dth.

The cost of gas included in the base cost of fuel from March 1, 2023 through March 31, 2023 is detailed on Page 5. During this period, the PGC Rate was \$5.7975 per Dth with an E-Factor of \$0.3086, which equals a combined Total Rate of \$6.1061 per Dth.

The cost of gas included in the base cost of fuel from April 1, 2023 through June 30, 2023 is detailed on Page 6. During this period, the PGC Rate was \$5.6324 per Dth with an E-Factor of \$0.3086, which equals a combined Total Rate of \$5.9410 per Dth.

The cost of gas included in the base cost of fuel from July 1, 2023 through September 30, 2023 is detailed on Page 7. During this period, the PGC Rate was \$6.3237 per Dth with an E-Factor of \$0.3086, which equals a combined Total Rate of \$6.6323 per Dth.

The cost of gas included in the base cost of fuel from October 1, 2023 through December 31, 2023 is detailed on Page 8. During this period, the PGC Rate was \$4.5328 per Dth with an E-Factor of (\$0.0474), which equals a combined Total Rate of \$4.4854 per Dth.

Columbia has used its purchased gas cost rates effective January 1, 2024 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No. 3, Schedule No. 1, and Exhibit No. 103, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	265,921,490
3	Projected tariff sales for the twelve billing periods of	
4	October, 2022 through September, 2023	<u>398,234,434</u> Therms
5	PGCC (Line 2/Line 4)	0.66775
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	16,590,594
9	Projected sales for the twelve billing periods of	
10	October, 2022 through September, 2023	<u>398,234,434</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	0.04166
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	87,203,753
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	749,613
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	86,454,140
19	Projected sales for the twelve billing periods of	
20	October, 2022 through September, 2023 1_ /	<u>476,934,986</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18127
22	Off System Sales and Capacity Release Credit	<u>(0.00352)</u>
23	PGDC Rate	0.17775
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	(1,857,971)
27	Projected sales for the twelve billing periods of	
28	October, 2022 through September, 2023 1_ /	<u>476,934,986</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	(0.00390)
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.66775
32	PGDC Rate (Line 23)	<u>0.17775</u>
33	PGC Rate	0.84550
34	Currently effective PGC	<u>0.47655</u>
35	Increase (Decrease) in PGC	0.36895
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	0.04166
38	Demand E-Factor (Line 29)	<u>(0.00390)</u>
39	E-Factor	0.03776
40	Currently effective E-Factor	<u>0.02928</u>
41	Increase (Decrease) in E-Factor	0.00848
42	PGC Rate	0.84550
43	E-Factor	<u>0.03776</u>
44	Total Rate	0.88326
45	Currently effective Rate	<u>0.50583</u>
46	Increase (Decrease) in Rate	0.37743

1_ / Includes 78,700,552 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Description	Amount	Change in Rate	Effective 1-1-23
		(1)	(2=3-1)	(3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	265,921,490		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2022 through September, 2023	398,234,434	Therms	
5	PGCC (Line 2/Line 4)	0.66775	(0.08943)	0.57832
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	16,590,594	(2,634,231)	13,956,363
9	Projected sales for the twelve billing periods of			
10	October, 2022 through September, 2023	398,234,434	Therms	398,234,434
11	Commodity E-Factor (Line 8/ Line 10)	0.04166	(0.00661)	0.03505
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	87,203,753		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	749,613		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	86,454,140		
19	Projected sales for the twelve billing periods of			
20	October, 2022 through September, 2023 1_ /	476,934,986	Therms	
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18127	(0.00190)	0.17937
22	Off System Sales and Capacity Release Credit	(0.00352)	0.00000	(0.00352)
23	PGDC Rate	0.17775	(0.00190)	0.17585
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	(1,857,971)	(139,703)	(1,997,675)
27	Projected sales for the twelve billing periods of			
28	October, 2022 through September, 2023 1_ /	476,934,986	Therms	476,934,986
29	Demand E-Factor (Line 26 / Line 28)	(0.00390)	(0.00029)	(0.00419)
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.66775	(0.08943)	0.57832
32	PGDC Rate (Line 23)	0.17775	(0.00190)	0.17585
33	PGC Rate	0.84550	(0.09133)	0.75417
34	Currently effective PGC	0.47655		0.84550
35	Increase (Decrease) in PGC	0.36895		(0.09133)
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	0.04166	(0.00661)	0.03505
38	Demand E-Factor (Line 29)	(0.00390)	(0.00029)	(0.00419)
39	E-Factor	0.03776	(0.00690)	0.03086
40	Currently effective E-Factor	0.02928		0.03776
41	Increase (Decrease) in E-Factor	0.00848		(0.00690)
42	PGC Rate	0.84550	(0.09133)	0.75417
43	E-Factor	0.03776	(0.00690)	0.03086
44	Total Rate	0.88326	(0.09823)	0.78503
45	Currently effective Rate	0.50583		0.88326
46	Increase (Decrease) in Rate	0.37743		(0.09823)

1_ / Includes 78,700,552 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 1 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-23 (3)	Change in Rate (4=5-3)	Effective 3-1-23 (5)
1	<u>Purchased Gas Commodity Cost</u>	\$				
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	265,921,490				
3	Projected tariff sales for the twelve billing periods of					
4	October, 2022 through September, 2023	<u>398,234,434</u>	Therms			
5	PGCC (Line 2/Line 4)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773
6	<u>Commodity (Over)/Under Collection</u>					
7	Commodity E-Factor					
8	(Exhibit No. 1-E)	16,590,594	(2,634,231)	13,956,363	0	13,956,363
9	Projected sales for the twelve billing periods of					
10	October, 2022 through September, 2023	<u>398,234,434</u>	Therms	<u>398,234,434</u>		<u>398,234,434</u>
11	Commodity E-Factor (Line 8/ Line 10)	0.04166	(0.00661)	0.03505	0.00000	0.03505
12	<u>Purchased Gas Demand Cost</u>					
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	87,203,753				
14	Less: Purchased Gas Demand recovered under Rate SS					
15	(Exhibit 1-A, Schedule 2, Sheet 2)	749,613				
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,					
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>				
18	Subtotal (Line 13 - Line 15 - Line 17)	86,454,140				
19	Projected sales for the twelve billing periods of					
20	October, 2022 through September, 2023 1_ /	<u>476,934,986</u>	Therms			
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18127	(0.00190)	0.17937	(0.00383)	0.17554
22	Off System Sales and Capacity Release Credit	<u>(0.00352)</u>	<u>0.00000</u>	<u>(0.00352)</u>	<u>0.00000</u>	<u>(0.00352)</u>
23	PGDC Rate	0.17775	(0.00190)	0.17585	(0.00383)	0.17202
24	<u>Demand (Over)/Under Collection</u>					
25	Demand E- Factor					
26	(Exhibit No. 1-E)	(1,857,971)	(139,703)	(1,997,675)	0	(1,997,675)
27	Projected sales for the twelve billing periods of					
28	October, 2022 through September, 2023 1_ /	<u>476,934,986</u>	Therms	<u>476,934,986</u>		<u>476,934,986</u>
29	Demand E-Factor (Line 26 / Line 28)	(0.00390)	(0.00029)	(0.00419)	0.00000	(0.00419)
30	<u>Total Purchased Gas Cost</u>					
31	PGCC Rate (Line 5)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773
32	PGDC Rate (Line 23)	<u>0.17775</u>	<u>(0.00190)</u>	<u>0.17585</u>	<u>(0.00383)</u>	<u>0.17202</u>
33	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975
34	Currently effective PGC	<u>0.47655</u>		<u>0.84550</u>		<u>0.75417</u>
35	Increase (Decrease) in PGC	0.36895		(0.09133)		(0.17442)
36	<u>Net (Over) Under Collection</u>					
37	Commodity E-Factor (Line 11)	0.04166	(0.00661)	0.03505	0.00000	0.03505
38	Demand E-Factor (Line 29)	<u>(0.00390)</u>	<u>(0.00029)</u>	<u>(0.00419)</u>	<u>0.00000</u>	<u>(0.00419)</u>
39	E-Factor	0.03776	(0.00690)	0.03086	0.00000	0.03086
40	Currently effective E-Factor	<u>0.02928</u>		<u>0.03776</u>		<u>0.03086</u>
41	Increase (Decrease) in E-Factor	0.00848		(0.00690)		0.00000
42	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975
43	E-Factor	<u>0.03776</u>	<u>(0.00690)</u>	<u>0.03086</u>	<u>0.00000</u>	<u>0.03086</u>
44	Total Rate	0.88326	(0.09823)	0.78503	(0.17442)	0.61061
45	Currently effective Rate	<u>0.50583</u>		<u>0.88326</u>		<u>0.78503</u>
46	Increase (Decrease) in Rate	0.37743		(0.09823)		(0.17442)

1_ / Includes 78,700,552 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-23 (3)	Change in Rate (4=5-3)	Effective 3-1-23 (5)	Change in Rate (6=7-5)	Effective 4-1-23 (7)
1	<u>Purchased Gas Commodity Cost</u>	\$						
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	265,921,490						
3	Projected tariff sales for the twelve billing periods of							
4	October, 2022 through September, 2023	398,234,434	Therms					
5	PGCC (Line 2/Line 4)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773	(0.02355)	0.38418
6	<u>Commodity (Over)/Under Collection</u>							
7	Commodity E-Factor							
8	(Exhibit No. 1-E)	16,590,594	(2,634,231)	13,956,363	0.00000	13,956,363	0.00000	13,956,363
9	Projected sales for the twelve billing periods of							
10	October, 2022 through September, 2023	398,234,434	Therms	398,234,434		398,234,434		398,234,434
11	Commodity E-Factor (Line 8/ Line 10)	0.04166	(0.00661)	0.03505	0.00000	0.03505	0.00000	0.03505
12	<u>Purchased Gas Demand Cost</u>							
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	87,203,753						
14	Less: Purchased Gas Demand recovered under Rate SS							
15	(Exhibit 1-A, Schedule 2, Sheet 2)	749,613						
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,							
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0						
18	Subtotal (Line 13 - Line 15 - Line 17)	86,454,140						
19	Projected sales for the twelve billing periods of							
20	October, 2022 through September, 2023 1_ /	476,934,986	Therms					
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18127	(0.00190)	0.17937	(0.00383)	0.17554	0.00704	0.18258
22	Off System Sales and Capacity Release Credit	(0.00352)	0.00000	(0.00352)	0.00000	(0.00352)	0.00000	(0.00352)
23	PGDC Rate	0.17775	(0.00190)	0.17585	(0.00383)	0.17202	0.00704	0.17906
24	<u>Demand (Over)/Under Collection</u>							
25	Demand E- Factor							
26	(Exhibit No. 1-E)	(1,857,971)	(139,703)	(1,997,675)	0.00000	(1,997,675)	0.00000	(1,997,675)
27	Projected sales for the twelve billing periods of							
28	October, 2022 through September, 2023 1_ /	476,934,986	Therms	476,934,986		476,934,986		476,934,986
29	Demand E-Factor (Line 26 / Line 28)	(0.00390)	(0.00029)	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)
30	<u>Total Purchased Gas Cost</u>							
31	PGCC Rate (Line 5)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773	(0.02355)	0.38418
32	PGDC Rate (Line 23)	0.17775	(0.00190)	0.17585	(0.00383)	0.17202	0.00704	0.17906
33	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975	(0.01651)	0.56324
34	Currently effective PGC	0.47655		0.84550		0.75417		0.57975
35	Increase (Decrease) in PGC	0.36895		(0.09133)		(0.17442)		(0.01651)
36	<u>Net (Over) Under Collection</u>							
37	Commodity E-Factor (Line 11)	0.04166	(0.00661)	0.03505	0.00000	0.03505	0.00000	0.03505
38	Demand E-Factor (Line 29)	(0.00390)	(0.00029)	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)
39	E-Factor	0.03776	(0.00690)	0.03086	0.00000	0.03086	0.00000	0.03086
40	Currently effective E-Factor	0.02928		0.03776		0.03086		0.03086
41	Increase (Decrease) in E-Factor	0.00848		(0.00690)		0.00000		0.00000
42	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975	(0.01651)	0.56324
43	E-Factor	0.03776	(0.00690)	0.03086	0.00000	0.03086	0.00000	0.03086
44	Total Rate	0.88326	(0.09823)	0.78503	(0.17442)	0.61061	(0.01651)	0.59410
45	Currently effective Rate	0.50583		0.88326		0.78503		0.61061
46	Increase (Decrease) in Rate	0.37743		(0.09823)		(0.17442)		(0.01651)

1_ / Includes 78,700,552 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-23 (3)	Change in Rate (4=5-3)	Effective 3-1-23 (5)	Change in Rate (6=7-5)	Effective 4-1-23 (7)	Change in Rate (8=9-7)	Effective 7-1-23 (9)
1	<u>Purchased Gas Commodity Cost</u>	\$								
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	265,921,490								
3	Projected tariff sales for the twelve billing periods of									
4	October, 2022 through September, 2023	398,234,434	Therms							
5	PGCC (Line 2/Line 4)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773	(0.02355)	0.38418	0.01550	0.39968
6	<u>Commodity (Over)/Under Collection</u>									
7	Commodity E-Factor									
8	(Exhibit No. 1-E)	16,590,594	(2,634,231)	13,956,363	0.00000	13,956,363	0.00000	13,956,363	0.00000	13,956,363
9	Projected sales for the twelve billing periods of									
10	October, 2022 through September, 2023	398,234,434	Therms	398,234,434		398,234,434		398,234,434		398,234,434
11	Commodity E-Factor (Line 8/ Line 10)	0.04166	(0.00661)	0.03505	0.00000	0.03505	0.00000	0.03505	0.00000	0.03505
12	<u>Purchased Gas Demand Cost</u>									
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	87,203,753								
14	Less: Purchased Gas Demand recovered under Rate SS									
15	(Exhibit 1-A, Schedule 2, Sheet 2)	749,613								
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,									
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0								
18	Subtotal (Line 13 - Line 15 - Line 17)	86,454,140								
19	Projected sales for the twelve billing periods of									
20	October, 2022 through September, 2023 1_ /	476,934,986	Therms							
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18127	(0.00190)	0.17937	(0.00383)	0.17554	0.00704	0.18258	0.05363	0.23621
22	Off System Sales and Capacity Release Credit	(0.00352)	0.00000	(0.00352)	0.00000	(0.00352)	0.00000	(0.00352)	0.00000	(0.00352)
23	PGDC Rate	0.17775	(0.00190)	0.17585	(0.00383)	0.17202	0.00704	0.17906	0.05363	0.23269
24	<u>Demand (Over)/Under Collection</u>									
25	Demand E- Factor									
26	(Exhibit No. 1-E)	(1,857,971)	(139,703)	(1,997,675)	0.00000	(1,997,675)	0.00000	(1,997,675)	0.00000	(1,997,675)
27	Projected sales for the twelve billing periods of									
28	October, 2022 through September, 2023 1_ /	476,934,986	Therms	476,934,986		476,934,986		476,934,986		476,934,986
29	Demand E-Factor (Line 26 / Line 28)	(0.00390)	(0.00029)	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)
30	<u>Total Purchased Gas Cost</u>									
31	PGCC Rate (Line 5)	0.66775	(0.08943)	0.57832	(0.17059)	0.40773	(0.02355)	0.38418	0.01550	0.39968
32	PGDC Rate (Line 23)	0.17775	(0.00190)	0.17585	(0.00383)	0.17202	0.00704	0.17906	0.05363	0.23269
33	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975	(0.01651)	0.56324	0.06913	0.63237
34	Currently effective PGC	0.47655		0.84550		0.75417		0.57975		0.56324
35	Increase (Decrease) in PGC	0.36895		(0.09133)		(0.17442)		(0.01651)		0.06913
36	<u>Net (Over) Under Collection</u>									
37	Commodity E-Factor (Line 11)	0.04166	(0.00661)	0.03505	0.00000	0.03505	0.00000	0.03505	0.00000	0.03505
38	Demand E-Factor (Line 29)	(0.00390)	(0.00029)	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)	0.00000	(0.00419)
39	E-Factor	0.03776	(0.00690)	0.03086	0.00000	0.03086	0.00000	0.03086	0.00000	0.03086
40	Currently effective E-Factor	0.02928		0.03776		0.03086		0.03086		0.03086
41	Increase (Decrease) in E-Factor	0.00848		(0.00690)		0.00000		0.00000		0.00000
42	PGC Rate	0.84550	(0.09133)	0.75417	(0.17442)	0.57975	(0.01651)	0.56324	0.06913	0.63237
43	E-Factor	0.03776	(0.00690)	0.03086	0.00000	0.03086	0.00000	0.03086	0.00000	0.03086
44	Total Rate	0.88326	(0.09823)	0.78503	(0.17442)	0.61061	(0.01651)	0.59410	0.06913	0.66323
45	Currently effective Rate	0.50583		0.88326		0.78503		0.61061		0.59410
46	Increase (Decrease) in Rate	0.37743		(0.09823)		(0.17442)		(0.01651)		0.06913

1_ / Includes 78,700,552 Therm Transportation Quantities for the Company's Choice Program

October 1, 2022 Quarterly Filing

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446
3	Projected tariff sales for the twelve billing periods of	
4	October, 2023 through September, 2024	<u>403,098,047</u> Therms
5	PGCC (Line 2/Line 4)	0.26939
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	(6,046,779)
9	Projected sales for the twelve billing periods of	
10	October, 2023 through September, 2024	<u>403,098,047</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397
19	Projected sales for the twelve billing periods of	
20	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843
22	Off System Sales and Capacity Release Credit	<u>(0.00454)</u>
23	PGDC Rate	0.18389
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	4,894,292
27	Projected sales for the twelve billing periods of	
28	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01026
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.26939
32	PGDC Rate (Line 23)	<u>0.18389</u>
33	PGC Rate	0.45328
34	Currently effective PGC	<u>0.63237</u>
35	Increase (Decrease) in PGC	(0.17909)
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	(0.01500)
38	Demand E-Factor (Line 29)	<u>0.01026</u>
39	E-Factor	(0.00474)
40	Currently effective E-Factor	<u>0.03086</u>
41	Increase (Decrease) in E-Factor	(0.03560)
42	PGC Rate	0.45328
43	E-Factor	<u>(0.00474)</u>
44	Total Rate	0.44854
45	Currently effective Rate	<u>0.66323</u>
46	Increase (Decrease) in Rate	(0.21469)

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

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

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED NOVEMBER 30, 2021
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ended November 30, 2023 was \$103,633,986. Please see Page 2 of this schedule for detail of this adjustment by rate schedule.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2023
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$ 273,742,113
Per Books for the Twelve Months Ended
November 30, 2023

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	4.1059	29,371,594	120,596,827
Small General Sales Service - SGSS	4.1059	7,801,599	32,032,586
Negotiated Sales Service - NSS	Varies	56,595	239,721
Large General Sales Service - LGSS	4.1059	980,221	4,024,691
Residential Distribution Service - RDS	1.6290	4,057,428	6,609,549
Small Commercial Distribution - SCD	1.6290	3,309,448	5,391,091
Small General Distribution Service - SGDS	1.9243	630,703	1,213,662
Total Gas Supply Expense			170,108,127
Gas Supply Expense Adjustment			103,633,986

1/ Includes CAP volumes

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2023-3038630 consisting of 15 exhibits filed on March 1, 2023. On March 31, 2023, the Company filed its testimony and additional exhibits.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-90 for the filing updates of purchased gas cost and revenues. The October 1, 2023 Quarterly PGC comprises Pages 2-41 with rates effective for October 1, 2023 through December 31, 2023. The January 1, 2024 Quarterly PGC comprises Pages 42-90 with rates effective for January 1, 2024 through March 31, 2024.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446
3	Projected tariff sales for the twelve billing periods of	
4	October, 2023 through September, 2024	<u>403,098,047</u> Therms
5	PGCC (Line 2/Line 4)	0.26939
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	(6,046,779)
9	Projected sales for the twelve billing periods of	
10	October, 2023 through September, 2024	<u>403,098,047</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397
19	Projected sales for the twelve billing periods of	
20	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843
22	Off System Sales and Capacity Release Credit	<u>(0.00454)</u>
23	PGDC Rate	0.18389
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	4,894,292
27	Projected sales for the twelve billing periods of	
28	October, 2023 through September, 2024 1_ /	<u>476,813,535</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01026
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.26939
32	PGDC Rate (Line 23)	<u>0.18389</u>
33	PGC Rate	0.45328
34	Currently effective PGC	<u>0.63237</u>
35	Increase (Decrease) in PGC	(0.17909)
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	(0.01500)
38	Demand E-Factor (Line 29)	<u>0.01026</u>
39	E-Factor	(0.00474)
40	Currently effective E-Factor	<u>0.03086</u>
41	Increase (Decrease) in E-Factor	(0.03560)
42	PGC Rate	0.45328
43	E-Factor	<u>(0.00474)</u>
44	Total Rate	0.44854
45	Currently effective Rate	<u>0.66323</u>
46	Increase (Decrease) in Rate	(0.21469)

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Detail (1)	Total (2)
1	Total estimated demand charges for the period		
2	October, 2023 through September, 2024	90,540,097	
3	Estimated Demand Quantity (Therms) 1_ /	81,748,680	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.10754</u> per Therm	
5	Daily purchased gas demand (Therms)	625,440 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$1.10754</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$692,700</u>

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Sales		PGCC Rate 1 / (2) \$/Therm	PGCC		Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC		Purchased Gas Cost Revenue (7=3+6) \$
		Subject To PGCC (1) Therms	Revenue (3=1x2) \$		Revenue (6=4x5) \$						
1	October - 2023	10,318,733		0.26939	2,779,763	12,339,297	0.18843		2,325,094	5,104,857	
2	November	26,686,888		0.26939	7,189,181	31,583,486	0.18843		5,951,276	13,140,457	
3	December	55,776,595		0.26939	15,025,657	66,089,684	0.18843		12,453,279	27,478,936	
4	January - 2024	75,765,148		0.26939	20,410,373	89,662,627	0.18843		16,895,129	37,305,502	
5	February	79,602,882		0.26939	21,444,220	93,960,140	0.18843		17,704,909	39,149,129	
6	March	64,967,382		0.26939	17,501,563	76,525,115	0.18843		14,419,627	31,921,190	
7	April	41,289,275		0.26939	11,122,918	48,622,901	0.18843		9,162,013	20,284,931	
8	May	19,892,692		0.26939	5,358,892	23,495,415	0.18843		4,427,241	9,786,133	
9	June	9,890,965		0.26939	2,664,527	11,789,221	0.18843		2,221,443	4,885,970	
10	July	6,533,451		0.26939	1,760,046	7,850,213	0.18843		1,479,216	3,239,262	
11	August	6,094,057		0.26939	1,641,678	7,329,134	0.18843		1,381,029	3,022,707	
12	September	6,279,979		0.26939	1,691,764	7,566,302	0.18843		1,425,718	3,117,482	
13	Total	403,098,047			108,590,582	476,813,535			89,845,974	198,436,556	

1_ Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2023	52,120	1.10754	57,725
2	November	52,120	1.10754	57,725
3	December	52,120	1.10754	57,725
4	January - 2024	52,120	1.10754	57,725
5	February	52,120	1.10754	57,725
6	March	52,120	1.10754	57,725
7	April	52,120	1.10754	57,725
8	May	52,120	1.10754	57,725
9	June	52,120	1.10754	57,725
10	July	52,120	1.10754	57,725
11	August	52,120	1.10754	57,725
12	September	<u>52,120</u>	1.10754	<u>57,725</u>
13	Total	625,440		692,700

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Lg. Quantity GDS	Rate	Revenue	Sm. Quantity	Rate	Revenue	Total
		Deliveries			GDS			Trans.
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	Revenue
		Therms	\$/Therm	\$	Therms	\$/Therm	\$	\$
1	October - 2023	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2024	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2023 1307(f) PERIOD
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Commodity Recoveries	Total Commodity	Commodity Over/	Demand Recoveries	Total Demand	Demand Over/	Total Over/
		PGCC Revenue	Cost of Gas 1 /	(Under) collection	PGDC Revenue	Cost of Gas 1 /	(Under) collection	(Under) collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October - 2023	2,779,763	2,602,402	177,361	2,382,819	8,493,108	(6,110,289)	(5,932,928)
2	November	7,189,181	10,426,546	(3,237,365)	6,009,001	8,664,161	(2,655,160)	(5,892,525)
3	December	15,025,657	18,344,276	(3,318,619)	12,511,004	8,713,691	3,797,313	478,694
4	January - 2024	20,410,373	25,574,603	(5,164,230)	16,952,854	8,713,691	8,239,163	3,074,933
5	February	21,444,220	22,236,435	(792,215)	17,762,634	8,713,691	9,048,943	8,256,728
6	March	17,501,563	14,953,065	2,548,498	14,477,352	8,713,691	5,763,661	8,312,159
7	April	11,122,918	6,991,301	4,131,617	9,219,738	6,501,344	2,718,394	6,850,011
8	May	5,358,892	2,868,628	2,490,264	4,484,966	6,405,344	(1,920,378)	569,886
9	June	2,664,527	1,179,751	1,484,776	2,279,168	6,405,344	(4,126,176)	(2,641,400)
10	July	1,760,046	1,102,719	657,327	1,536,941	6,405,344	(4,868,403)	(4,211,076)
11	August	1,641,678	1,024,760	616,918	1,438,754	6,405,344	(4,966,590)	(4,349,672)
12	September	1,691,764	1,285,960	405,804	1,483,443	6,405,344	(4,921,901)	(4,516,097)
13	Total	108,590,582	108,590,446	135	90,538,674	90,540,097	(1,423)	(1,287)

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2024

\$90,540,097	1. Projected Demand Costs Oct. 2023 through Sept. 2024 (Exh. 1-B, Sch. 1)
(692,700)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
4,894,292	1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$94,741,689</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$120.35 per Dth	3. Unit FT Demand Charge Per Dth of TCO/EGTS capacity the marketer would pay TCO and EGTS. (Exhibit 1-A, Schedule 3, Sheet 2)
47,681 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2023 through September, 2024
48,068 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2024, including Unaccounted For @ 0.8%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>0.8%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0081 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.9869 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0454) per Dth	9. OSS and Capacity Release Credit
0.0028 Dth	10. Average Daily FT Delivery: (7c) / 365 days
\$0.3370 per Dth	11. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (10)
\$1.6499 per Dth	12. Annual Demand Charge for other capacity that CPA retains (8) - (11)
0.4563 Dth	13. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0070	14a. Injection Charge @ \$0.0153/Dth
\$0.0047	14b. FSS Shrinkage @ 0.405% for gas at \$2.5556/Dth
\$0.0070	14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0067	14d. SST Commodity Charge @ \$0.0147/Dth
<u>\$0.0249</u>	14e. SST retention @ 2.132% for gas at \$2.5556/Dth
<u>\$0.0503</u> per Dth	14f. Total Annual Variable Storage Costs
\$0.3370 per Dth	15. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0503)</u> per Dth	15a. For Demand Cost Paid to Pipelines: = (11)
<u>\$0.2867</u> per Dth	15b. Less Storage Costs: = (14f)
<u>\$0.02867</u> per Therm	15c. Net Credit: (15a) + (15b)
	15d. Per Therm: (15c)/10 - Capacity Assignment Factor
<u>\$1.6548</u> per Dth	16. Purchased Gas Demand Charge Paid By the CHOICE Customer: (8)+(9) - (15c)
<u>\$0.16548</u> per Therm	17. Per Therm: (16)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and EGTS. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> <u>FT</u> <u>Capacity</u>	<u>EGTS</u> <u>FT</u> <u>Capacity</u>	<u>Total:</u> <u>TCO</u> <u>and EGTS</u>
1. <u>CPA FT Capacity on TCO and EGTS</u>			
2. CPA Contract: Dth/d	129,716	5,000 1/	
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$15,853,884	\$358,044	
4a. Monthly Billing Determinants	129,716	5,000	
4b. Annual Demand Charge (4/ 4a)	\$122.22	\$71.61	
4c. Monthly Demand Charge (4b / number of months)	\$10.185	\$5.968	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9629 3/	0.0371 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$117.69	\$2.66	<u><u>\$120.35</u></u>

Notes:

- 1/ Non-storage EGTS FT capacity
2/ Projected demand costs for the period 12 months ended September, 2024.
3/ $129,716 / (129,716 + 5,000) = 0.9629$
4/ $5,000 / (129,716 + 5,000) = 0.0371$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2023 Through September 2024

Line No.	Description	2023			2024									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,841,000	4,368,000	6,851,000	8,766,000	7,565,000	5,794,000	2,780,000	1,121,000	410,000	379,000	350,000	464,000	40,689,000
3	Total Demand Costs	8,493,108	8,664,161	8,713,691	8,713,691	8,713,691	8,713,691	6,501,344	6,405,344	6,405,344	6,405,344	6,405,344	6,405,344	90,540,097
4	Total Commodity Costs	2,602,402	10,426,546	18,344,276	25,574,603	22,236,435	14,953,065	6,991,301	2,868,628	1,179,751	1,102,719	1,024,760	1,285,960	108,590,446
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	11,095,510	19,090,707	27,057,967	34,288,294	30,950,126	23,666,756	13,492,645	9,273,972	7,585,095	7,508,063	7,430,104	7,691,304	199,130,543

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Demand Costs

Line No.	Description	2023					2024					Total
		October	November	December	January	February	March	April	May	June	July	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	7,547,482	7,547,482	7,547,482	7,547,482	7,547,482	7,547,482	5,555,854	5,555,854	5,555,854	5,555,854	78,620,016
2	Texas Eastern Transmission	284,936	284,936	334,466	334,466	334,466	334,466	284,936	284,936	284,936	284,936	3,617,352
3	Eastern Gas Transmission and Storage	255,197	296,968	296,968	296,968	296,968	296,968	255,197	255,197	255,197	255,197	3,271,219
4	Tennessee Gas	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	1,334,208
5	National Fuel Gas	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	1,230,876
6	Equitrans	216,736	346,018	346,018	346,018	346,018	346,018	216,600	120,600	120,600	120,600	2,766,426
7	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
8	Total Demand Cost	8,493,108	8,664,161	8,713,691	8,713,691	8,713,691	8,713,691	6,501,344	6,405,344	6,405,344	6,405,344	90,540,097

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2023			2024							Total \$		
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$		August \$	September \$
1	Term	74,005	1,068,734	3,419,293	4,092,921	3,828,644	1,989,002	65,750	63,661	63,864	69,237	67,998	65,586	14,868,695
2	Spot	3,847,986	102,894	8,108,728	10,073,426	8,459,119	616,943	12,717,788	10,799,804	9,106,040	9,108,315	8,593,945	7,188,892	88,723,880
3	Local	24,539	38,304	58,817	68,266	62,720	62,700	51,849	51,579	50,327	52,668	53,306	50,343	625,418
4	Storage	(1,344,128)	9,216,614	6,757,438	11,339,990	9,885,952	12,284,420	(5,844,086)	(8,046,416)	(8,040,480)	(8,127,501)	(7,690,489)	(6,018,861)	4,372,453
5	Financial Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Commodity Cost	2,602,402	10,428,546	18,344,276	25,574,603	22,236,435	14,953,065	6,991,301	2,868,628	1,179,751	1,102,719	1,024,760	1,285,960	108,590,446

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No.	Description	2023			2024									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	<u>Term</u> Total-DTH	92,000	667,000	1,221,000	1,222,000	1,144,000	687,000	28,000	29,000	29,000	30,000	30,000	29,000	5,208,000
2	<u>Spot</u> Total-DTH	3,253,000	60,000	2,960,000	3,057,000	2,537,000	211,000	5,119,000	4,505,000	3,692,000	3,630,000	3,421,000	2,869,000	35,314,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
4	<u>Storage</u> Total-DTH	(1,526,000)	3,620,000	2,648,000	4,465,000	3,864,000	4,874,000	(2,388,000)	(3,435,000)	(3,332,000)	(3,303,000)	(3,123,000)	(2,455,000)	(91,000)
5	<u>Total - All Sources</u> Total-DTH	1,841,000	4,368,000	6,851,000	8,766,000	7,565,000	5,794,000	2,780,000	1,121,000	410,000	379,000	350,000	464,000	40,689,000

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2023					2024					Total		
		October	November	December	January	February	March	April	May	June	July	August	September	\$
Columbia Gas Transmission														
FIS														
1	Billing Determinant-Dth	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	
4	Demand Rate	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	10,1850	
5	Demand Cost	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	1,321,157	15,853,884
FSS-Reservation														
6	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	
7	Demand Rate	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	
8	Demand Cost	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	13,405,212
FSS-Capacity														
9	Total-DTH	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	
10	Demand Rate	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	
11	Demand Cost	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	13,511,604
SST														
12	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	197,857	197,857	197,857	197,857	197,857	197,857	
13	Demand Rate	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	10,0660	
14	Demand Cost	3,983,257	3,983,257	3,983,257	3,983,257	3,983,257	3,983,257	1,991,629	1,991,629	1,991,629	1,991,629	1,991,629	1,991,629	35,849,316
15	Total TCO Demand Cost	7,547,482	7,547,482	7,547,482	7,547,482	7,547,482	7,547,482	5,555,854	5,555,854	5,555,854	5,555,854	5,555,854	5,555,854	78,620,016

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2023												2024												Total \$
		October	November	December	January	February	March	April	May	June	July	August	September													
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$													
	<u>FT1-TCO Delmont</u>																									
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082													
2	Demand Rate	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350													
3	Demand Cost	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456													293,472
	<u>FT1-Uniontown</u>																									
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753													
5	Demand Rate	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350													
6	Demand Cost	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260													1,119,120
	<u>CDS - Eagle/Rockwood</u>																									
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342													
8	Demand Rate	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725	23,5725													
9	Demand Cost	55,207	55,207	55,207	55,207	55,207	55,207	55,207	55,207	55,207	55,207	55,207	55,207													662,484
	<u>CDS - Rockwood</u>																									
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000													
11	Demand Rate	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659													
12	Demand Cost	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330													1,203,960
	<u>CDS - Chambersburg</u>																									
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158													
14	Demand Rate	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839	23,5839													
15	Demand Cost	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726													44,712
	<u>FT1-TCO @ Eagle Zone 3 Zone 3</u>																									
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0													
17	Demand Rate	0.0000	0.0000	4,9530	4,9530	4,9530	4,9530	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000													
18	Demand Cost	0	0	49,530	49,530	49,530	49,530	0	0	0	0	0	0													198,120
	<u>FT1-MX</u>																									
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100													
20	Demand Rate	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120													
21	Demand Cost	161	161	161	161	161	161	161	161	161	161	161	161													1,932
	<u>FT1-M2</u>																									
22	Billing Determinant-Dth	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200													
23	Demand Rate	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970													
24	Demand Cost	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796	7,796													93,552
25	Total TETCO Demand Cost	284,936	284,936	334,466	334,466	334,466	334,466	284,936	284,936	284,936	284,936	284,936	284,936													3,617,352

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Eastern Gas Transmission and Storage

Line No.	Description	2023			2024												Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$				
Eastern Gas Transmission and Storage																	
GSS - Reservation																	
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000			
2	Demand Rate	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784	2,6784			
3	Demand Cost	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282	64,282			
771,384																	
GSS - Capacity																	
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176			
5	Demand Rate	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258			
6	Demand Cost	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276			
579,312																	
ETINN																	
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	0			
8	Total-DTH	0,0000	5,9674	5,9674	5,9674	5,9674	5,9674	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000			
9	Demand Cost	0	35,804	35,804	35,804	35,804	35,804	0	0	0	0	0	0	0			
179,020																	
ET																	
10	Billing Determinant-Dth	23,903	24,903	24,903	24,903	24,903	24,903	23,903	23,903	23,903	23,903	23,903	23,903	23,903			
11	Total-DTH	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674	5,9674			
12	Demand Cost	142,639	148,606	148,606	148,606	148,606	148,606	142,639	142,639	142,639	142,639	142,639	142,639	142,639			
1,741,503																	
13	Total DTI Demand Cost	255,197	296,968	296,968	296,968	296,968	296,968	255,197	255,197	255,197	255,197	255,197	255,197	255,197			
3,271,219																	

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No.	Description	2023			2024									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
	Tennessee Gas FT-A (Direct) New Castle - 219 Line													
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
2	Demand Rate	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107	4.8107
3	Demand Cost	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971	76,971
														923,652
	Tennessee Gas FT-A (Direct) Pitt Terminal - 219 Line													
4	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
5	Demand Rate	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017	4.5017
6	Demand Cost	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213	34,213
														410,556
7	Total Tennessee Gas Demand Cost	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	111,184	1,334,208

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2023			2024									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
	National - FT													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	8,6126	
3	Demand Cost	37,069	37,069	37,069	37,069	37,069	37,069	37,069	37,069	37,069	37,069	37,069	37,069	444,828
	National - EFT													
4	Billing Determinant-Dth	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
5	Demand Rate	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	8,8830	
6	Demand Cost	35,532	35,532	35,532	35,532	35,532	35,532	35,532	35,532	35,532	35,532	35,532	35,532	426,384
	National - ESS Reservation													
7	Billing Determinant-Dth	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	
8	Demand Rate	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	4,1127	
9	Demand Cost	9,990	9,990	9,990	9,990	9,990	9,990	9,990	9,990	9,990	9,990	9,990	9,990	119,880
	National - ESS Capacity													
10	Billing Determinant-Dth	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	
11	Demand Rate	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	0,0748	
12	Demand Cost	19,982	19,982	19,982	19,982	19,982	19,982	19,982	19,982	19,982	19,982	19,982	19,982	239,784
13	Total National Fuel Demand Cost	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	102,573	1,230,876

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Equitrans

Line No.	Description	2023					2024					Total \$	
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$		August \$
	<u>Equitrans</u>												
	<u>FTS</u>												
1	Billing Determinant-Dth	27,092	26,741	26,741	26,741	26,741	27,075	15,075	15,075	15,075	15,075	15,075	15,075
2	Demand Rate	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
3	Demand Cost	216,736	213,928	213,928	213,928	213,928	216,600	120,600	120,600	120,600	120,600	120,600	120,600
													2,105,976
	<u>FTS</u>												
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	0	0	0	0	0	0	0
5	Demand Rate	0.0000	7,0000	7,0000	7,0000	7,0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	Demand Cost	0	132,090	132,090	132,090	132,090	0	0	0	0	0	0	0
													660,450
7	Total Equitrans Demand Cost	216,736	346,018	346,018	346,018	346,018	216,600	120,600	120,600	120,600	120,600	120,600	2,766,426

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2023			2024									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TERM</u>														
<u>COLUMBIA TRANSMISSION</u>														
1	Quantity - DTH	0	0	303,000	303,000	284,000	0	0	0	0	0	0	0	0
2	Rate-\$/DTH	0.0000	0.0000	2.7464	3.1853	3.2190	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	Cost-\$	0	0	832,159	965,146	914,196	0	0	0	0	0	0	0	0
<u>TEXAS EASTERN</u>														
4	Quantity - DTH	92,000	667,000	687,000	688,000	644,000	687,000	28,000	29,000	29,000	30,000	30,000	29,000	29,000
5	Rate-\$/DTH	0.8044	1.6023	2.6289	3.2084	3.2013	2.8952	2.3482	2.1952	2.2022	2.3079	2.2666	2.2616	2.2616
6	Cost-\$	74,005	1,068,734	1,806,054	2,207,379	2,061,637	1,989,002	65,750	63,661	63,864	69,237	67,998	65,586	65,586
<u>TENNESSEE GAS PIPELINE</u>														
7	Quantity - DTH	0	0	231,000	231,000	216,000	0	0	0	0	0	0	0	0
8	Rate-\$/DTH	0.0000	0.0000	3.3813	3.9844	3.9482	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	Cost-\$	0	0	781,080	920,396	852,811	0	0	0	0	0	0	0	0
<u>CAP</u>														
10	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>LESS CAP BILLING</u>														
13	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total - DTH	92,000	667,000	1,221,000	1,222,000	1,144,000	687,000	28,000	29,000	29,000	30,000	30,000	29,000	29,000
17	Total Term Commodity	74,005	1,068,734	3,419,293	4,092,921	3,828,644	1,989,002	65,750	63,661	63,864	69,237	67,998	65,586	65,586
18	Cost-\$	74,005	1,068,734	3,419,293	4,092,921	3,828,644	1,989,002	65,750	63,661	63,864	69,237	67,998	65,586	65,586

*Beginning October 1, 2021, CAP customers will be served by Columbia sales service until a new supplier submits a successful bid to provide CAP gas supply.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2023					2024					Total		
		October	November	December	January	February	March	April	May	June	July		August	September
SPOT														
Base														
1	Quantity - DTH	1,273,000	60,000	2,492,000	3,057,000	2,537,000	0	3,638,000	3,254,000	3,022,000	3,055,000	2,957,000	983,000	26,328,000
2	Rate-\$/DTH	1.3666	1.7149	2.7838	3.2952	3.3343	0.0000	2.5166	2.4277	2.5129	2.5474	2.5596	2.7047	
3	Cost-\$	1,739,682	102,894	6,937,230	10,073,426	8,459,119	0	9,155,391	7,899,736	7,593,984	7,782,307	7,568,737	2,658,720	69,971,226
Swing														
4	Quantity - DTH	1,980,000	0	488,000	0	0	211,000	1,481,000	1,251,000	670,000	575,000	464,000	1,886,000	8,986,000
5	Rate-\$/DTH	1.0648	0.0000	2.5032	0.0000	0.0000	2.9239	2.4054	2.3182	2,2568	2,3061	2,2095	2,4020	
6	Cost-\$	2,108,304	0	1,171,498	0	0	616,943	3,562,397	2,900,068	1,512,056	1,326,008	1,025,208	4,530,172	18,752,654
7	Total - DTH	3,253,000	60,000	2,960,000	3,057,000	2,537,000	211,000	5,119,000	4,505,000	3,692,000	3,630,000	3,421,000	2,869,000	35,314,000
8	Total Spot	3,847,986	102,894	8,108,728	10,073,426	8,459,119	616,943	12,717,788	10,799,804	9,106,040	9,108,315	8,593,945	7,188,892	88,723,880
Local Direct														
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	1.1154	1.8240	2.6735	3.1030	3.1360	2.8500	2.4690	2.3445	2.3965	2.3940	2.4230	2.3973	
12	Cost-\$	24,539	38,304	58,817	68,266	62,720	62,700	51,849	51,579	50,327	52,668	53,306	50,343	625,418
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local	24,539	38,304	58,817	68,266	62,720	62,700	51,849	51,579	50,327	52,668	53,306	50,343	625,418
15	Commodity Cost - \$													

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage

Line No.	Description	2023					2024					Total			
		October	November	December	January	February	March	April	May	June	July		August	September	
EASTERN - GSS															
1	Injections - DTH	(210,000)	0	0	0	0	0	(280,000)	(285,000)	(216,000)	(206,000)	(205,000)	(201,000)	(1,603,000)	
2	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	3.3096	3.3371	2.9007	2.4836	2.3958	2.4640	2.5068	2.5094	2.5025		
3	Withdrawals - DTH	0	259,000	0	490,000	430,000	391,000	0	0	0	0	0	0	1,570,000	
4	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5331	2.5332	2.5331	2.5164	2.4752	2.4724	2.4793	2.4842	2.4863		
5	Cost-\$	(246,141)	656,073	0	1,241,219	1,089,276	990,442	(695,408)	(682,803)	(532,224)	(516,401)	(514,427)	(503,003)	286,603	
6	Injection Rate \$/Dth	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396	0.0396		
7	Withdrawal Rate \$/Dth	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262	0.0262		
8	Cost - \$	8,316	6,786	0	12,838	11,266	10,244	11,088	11,286	8,554	8,158	8,118	7,960	104,614	
EQUITRANS - SS															
9	Injections - DTH	(186,000)	0	0	0	0	0	(283,000)	(214,000)	(214,000)	(216,000)	(214,000)	(214,000)	(1,541,000)	
10	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	3.3096	3.3371	2.9007	2.4836	2.3958	2.4640	2.5068	2.5094	2.5025		
11	Withdrawals - DTH	0	395,000	306,000	210,000	77,000	561,000	0	0	0	0	0	0	1,549,000	
12	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5331	2.5332	2.5331	2.5164	2.4752	2.4724	2.4793	2.4842	2.4863		
13	Cost-\$	(218,011)	1,000,575	775,129	531,951	195,056	1,421,069	(702,859)	(512,701)	(527,296)	(541,469)	(537,012)	(535,535)	348,897	
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0	
TCO - FSS															
16	Injections - DTH	(1,317,000)	0	0	0	0	0	(1,947,000)	(3,288,000)	(3,288,000)	(3,288,000)	(3,115,000)	(2,414,000)	(18,657,000)	
17	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	3.3096	3.3371	2.9007	2.4836	2.3958	2.4640	2.5068	2.5094	2.5025		
18	Withdrawals - DTH	0	3,095,000	2,858,000	4,541,000	3,993,000	4,170,000	0	0	0	0	0	0	18,657,000	
19	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5331	2.5332	2.5331	2.5164	2.4752	2.4724	2.4793	2.4842	2.4863		
20	Cost-\$	(1,543,656)	7,839,945	7,239,600	11,502,807	10,115,068	10,563,027	(4,835,569)	(7,877,390)	(8,101,632)	(8,242,358)	(7,816,781)	(6,041,035)	2,802,026	
21	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153		
22	Cost - \$	20,150	47,354	43,727	69,477	61,093	63,801	29,789	50,306	50,306	50,306	47,660	36,934	570,903	
NATIONAL FUEL - ESS															
23	Injections - DTH	(48,000)	0	0	0	0	0	0	0	(47,000)	(48,000)	(48,000)	(47,000)	(238,000)	
24	Injection Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.4836	2.3958	2.4640	2.5068	2.5094	2.5025		
25	Withdrawals - DTH	0	19,000	2,000	31,000	0	74,000	38,000	8,000	0	0	0	0	172,000	
26	Withdrawal Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.5164	2.4752	2.4724	2.4793	2.4842	2.4863		
27	Cost-\$	0	0	0	0	0	0	95,623	19,802	(115,808)	(120,326)	(120,451)	(117,618)	(358,778)	
28	Inject/With. Rate \$/DTH	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473	0.0473		
29	Cost - \$	2,270	899	95	1,466	0	3,500	1,797	378	2,223	2,270	2,270	2,223	19,911	
30	Quantity - DTH	(1,761,000)	3,768,000	3,166,000	5,272,000	4,500,000	5,196,000	(2,472,000)	(3,779,000)	(3,765,000)	(3,758,000)	(3,582,000)	(2,876,000)	(91,800)	
31	Total Purchase Cost	(2,007,808)	9,496,593	8,014,729	13,275,977	11,399,400	12,974,538	(6,138,213)	(9,053,092)	(9,276,960)	(9,420,554)	(8,988,671)	(7,197,191)	3,437,146	
32	Total Inject/With. Cost	30,736	55,039	43,822	83,781	72,359	77,545	42,674	61,970	61,083	60,734	58,048	47,117	675,517	

Witness: M. L. Battig

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No.	Description	2023			2024						Total			
		October	November	December	January	February	March	April	May	June		July	August	September
<u>ICO - SST</u>														
1	Injections - DTH	(1,317,000)	0	0	0	0	0	(1,947,000)	(3,288,000)	(3,288,000)	(3,288,000)	(3,115,000)	(2,414,000)	(18,657,000)
2	Withdrawals - DTH	0	3,095,000	2,858,000	4,541,000	3,993,000	4,170,000	0	0	0	0	0	0	18,657,000
3	Trans. Chrg. \$/Dth	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0
4	Cost-\$	19,360	45,497	42,013	66,753	58,697	61,299	28,621	48,334	48,334	48,334	45,791	35,486	548,515
<u>EASTERN - GSS</u>														
5	Injections - DTH	(210,000)	0	0	0	0	0	(280,000)	(285,000)	(216,000)	(206,000)	(205,000)	(201,000)	(1,603,000)
6	Withdrawals - DTH	0	259,000	0	490,000	430,000	391,000	0	0	0	0	0	0	1,570,000
7	Trans. Chrg. \$/Dth	0.0147	0.0108	0.0108	0.0108	0.0108	0.0108	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0
8	Cost-\$	3,087	2,797	0	5,292	4,644	4,223	4,116	4,190	3,175	3,028	3,014	2,955	40,521
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(186,000)	0	0	0	0	0	(283,000)	(214,000)	(214,000)	(216,000)	(214,000)	(214,000)	(1,541,000)
10	Withdrawals - DTH	0	395,000	306,000	210,000	77,000	561,000	0	0	0	0	0	0	1,549,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NATIONAL FUEL</u>														
13	Injections - DTH	(48,000)	0	0	0	0	0	0	0	(47,000)	(48,000)	(48,000)	(47,000)	(238,000)
14	Withdrawals - DTH	0	19,000	2,000	31,000	0	74,000	38,000	8,000	0	0	0	0	172,000
15	Trans. Chrg. \$/Dth	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0.0238	0
16	Cost-\$	1,142	452	48	738	0	1,761	904	190	1,119	1,142	1,142	1,119	9,757
17	Total Storage - DTH	(1,761,000)	3,768,000	3,166,000	5,272,000	4,500,000	5,196,000	(2,472,000)	(3,779,000)	(3,765,000)	(3,758,000)	(3,582,000)	(2,876,000)	(91,000)
18	Total EUB - DTH	235,000	(148,000)	(518,000)	(807,000)	(636,000)	(322,000)	84,000	344,000	(455,000)	(455,000)	(421,000)	421,000	0
19	Total DTH	(1,526,000)	3,620,000	2,648,000	4,465,000	3,864,000	4,874,000	(2,388,000)	(3,435,000)	(3,332,000)	(3,303,000)	(3,123,000)	(2,455,000)	(91,000)
20	Total Purchase Cost	(2,007,808)	9,496,593	8,014,729	13,275,977	11,399,400	12,974,538	(6,138,213)	(9,053,092)	(9,276,960)	(9,420,554)	(8,988,671)	(7,197,191)	3,078,748
21	Total Choice Bank Cost	609,355	(383,764)	(1,343,174)	(2,092,551)	(1,649,148)	(834,946)	217,812	891,992	1,122,769	1,179,815	1,190,187	1,091,653	0
22	Total Inject/With. Cost	30,736	55,039	43,822	83,781	72,359	77,545	42,674	61,970	61,083	60,734	58,048	47,117	694,908
23	Total Transp. Charge	23,589	48,746	42,061	72,783	63,341	67,283	33,641	52,714	52,628	52,504	49,947	39,560	598,797
24	Total Storage Cost	(1,344,128)	9,216,614	6,757,438	11,339,990	9,885,952	12,284,420	(5,844,086)	(8,046,416)	(8,040,480)	(8,127,501)	(7,690,489)	(6,018,861)	4,372,453

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

<u>Line No.</u>	<u>Description</u>	<u>Total Demand \$</u>	<u>Total Commodity \$</u>	<u>Total Amount \$</u>
1	Remaining Balance - Over (Under) Collection from 2022 - 1307(f)			
2	(See Schedule 2a and 2b)	619,707	8,794	628,501
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2022 through September, 2023 (See Schedule 3 herein)	1,820,227	0	1,820,227
5	Over (Under) Collection for the period October, 2022 through			
6	September 2023 (See Schedule 4 herein)	(8,477,329)	6,130,672	(2,346,656)
7	Interest on Over (Under) Collection for the period October, 2022 through			
8	September, 2023 (See Schedule 4 herein)	(216,971)	(92,688)	(309,659)
9	Penalty Credits/Supplier Refunds Received October, 2022 through			
10	September, 2023 (See Schedule 5 herein)	<u>1,360,074</u>	<u>0</u>	<u>1,360,074</u>
11	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(4,894,292)</u>	<u>6,046,779</u>	<u>1,152,487</u>

Exhibit 1-E
Schedule 2a
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

<u>COMMODITY</u>					
Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/ Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2022 1307(f):				(13,956,363)
2	Beginning Balance Adjustment				456,973 2_
3	Beginning Balance Adjustment				12,201 3_
4	Beginning Balance Adjustment				2,736 4_
5	October, 2022	6,766,133	0.04166	281,877	
6		6,781,819	0.01277	86,604	
7	November	25,786,204	0.04166	1,074,253	
8		34,283	0.01277	438	
9	December	56,438,043	0.04166	2,351,209	
10	January, 2023 1_	26,414,942	0.03505	925,844	
11		44,376,729	0.04166	1,848,735	
12	February	61,365,571	0.03505	2,150,863	
13		(6,718)	0.04166	(280)	
14	March	50,422,808	0.03505	1,767,319	
15	April	37,480,378	0.03505	1,313,687	
16	May	20,191,142	0.03505	707,700	
17	June	9,325,154	0.03505	326,847	
18	July	6,809,488	0.03505	238,673	
19	August	5,947,109	0.03505	208,446	
20	September	6,020,881	0.03505	211,032	
21	Amount Collected/(Passed Back) during 2022 1307(f) Period				<u>13,493,247</u>
22	Remaining Balance to be Passed Back in the 2023 1307(f)				<u><u>8,794</u></u>

1_ / Rate in effect January 1, 2023.

2_ / Represents a commodity interest adjustment for the period of February 2022 to September 2022 increasing the interest rate from 3.25% to the prime rate as of January 31, 2023 of 7.50%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

3_ / Correction for Audit Finding No. 2 from the Company's 2018-2021 Purchased Gas Cost Audit.

4_ / Correction for Audit Finding No. 4 from the Company's 2018-2021 Purchased Gas Cost Audit.

Exhibit 1-E
Schedule 2a
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2022 THROUGH SEPTEMBER, 2022

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2022	26,402,154	21,994,379	4,407,775	14 / 12	3.25%	167,128	7.50%	385,680	218,552
2	March	18,531,981	14,327,395	4,204,585	13 / 12	3.25%	148,036	7.50%	341,623	193,587
3	April	14,335,978	14,170,225	165,753	12 / 12	3.25%	5,387	7.50%	12,431	7,044
4	May	8,415,712	5,883,822	2,531,891	11 / 12	3.25%	75,429	7.50%	174,067	98,638
5	June	3,223,243	1,154,212	2,069,031	10 / 12	3.25%	56,036	7.50%	129,314	73,278
6	July	2,198,717	3,108,520	(909,803)	9 / 12	3.25%	(22,176)	7.50%	(51,176)	(29,000)
7	August	1,711,050	6,319,760	(4,608,710)	8 / 12	3.25%	(99,855)	7.50%	(230,436)	(130,581)
8	September	1,840,231	813,480	1,026,750	7 / 12	3.25%	19,465	7.50%	44,920	25,455
9	TOTAL	76,659,065	67,771,793	8,887,272			349,450		806,423	456,973

Exhibit 1-E
Schedule 2b
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2022 1307(f):				1,997,675
2	Beginning Balance Adjustment				231,610 2_ /
3	October, 2022	8,106,141	(0.00390)	(31,614)	
4		8,111,333	0.01651	133,918	
5	November	30,861,870	(0.00390)	(120,362)	
6		27,183	0.01651	449	
7	December	67,088,087	(0.00390)	(261,644)	
8	January, 2023 1_ /	31,566,119	(0.00419)	(132,262)	
9		52,788,920	(0.00390)	(205,877)	
10	February	73,251,751	(0.00419)	(306,925)	
11		(11,119)	(0.00390)	43	
11	March	60,236,582	(0.00419)	(252,391)	
12	April	44,708,566	(0.00419)	(187,329)	
13	May	24,213,600	(0.00419)	(101,455)	
14	June	11,456,874	(0.00419)	(48,004)	
15	July	8,292,230	(0.00419)	(34,744)	
16	August	7,359,707	(0.00419)	(30,837)	
17	September	7,289,740	(0.00419)	(30,544)	
18	Amount Collected/(Passed Back) during 2022 1307(f) Period				<u>(1,609,578)</u>
19	Remaining Balance to be Passed Back in the 2023 1307(f)				<u><u>619,707</u></u>

1_ / Rate in effect January 1, 2023.

2_ / Represents a commodity interest adjustment for the period of February 2022 to September 2022 increasing the interest rate from 3.25% to the prime rate as of January 31, 2023 of 7.50%. Please refer to Exh. 1-E, Schedule 2b, Sheet 2 for a detailed calculation for this adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2022 THROUGH SEPTEMBER, 2022

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2022	18,325,496	8,056,540	10,268,956	14 / 12	3.25%	389,365	7.50%	898,534	509,169
2	March	12,960,919	8,780,759	4,180,160	13 / 12	3.25%	147,176	7.50%	339,638	192,462
3	April	9,084,047	6,061,140	3,022,907	12 / 12	3.25%	98,244	7.50%	226,718	128,474
4	May	4,482,910	6,158,264	(1,675,354)	11 / 12	3.25%	(49,912)	7.50%	(115,181)	(65,269)
5	June	1,796,744	6,031,397	(4,234,653)	10 / 12	3.25%	(114,689)	7.50%	(264,666)	(149,977)
6	July	1,489,578	6,025,459	(4,535,881)	9 / 12	3.25%	(110,562)	7.50%	(255,143)	(144,581)
7	August	1,495,422	6,032,097	(4,536,675)	8 / 12	3.25%	(98,295)	7.50%	(226,834)	(128,539)
8	September	1,600,023	6,042,203	(4,442,180)	7 / 12	3.25%	(84,216)	7.50%	(194,345)	(110,129)
9	TOTAL	51,235,138	53,187,859	(1,952,721)			177,111		408,721	231,610

Exhibit 1-E
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2022	8,106,141	(0.00352)	(28,534)	
2		8,111,333	(0.00328)	(26,605)	
3	November	30,861,870	(0.00352)	(108,634)	
4		27,183	(0.00328)	(89)	
5	December	67,088,087	(0.00352)	(236,150)	
6	January, 2023 1_ /	84,355,039	(0.00352)	(296,930)	
7	February	73,240,632	(0.00352)	(257,807)	
8	March	60,236,582	(0.00352)	(212,033)	
9	April	44,708,566	(0.00352)	(157,374)	
10	May	24,213,600	(0.00352)	(85,232)	
11	June	11,456,874	(0.00352)	(40,328)	
12	July	8,292,230	(0.00352)	(29,189)	
13	August	7,359,707	(0.00352)	(25,906)	
14	September	7,289,740	(0.00352)	(25,660)	
15	Amount Passed Back in the 2022 1307(f)				<u>(1,530,471)</u>
16	Current Estimate Unified Sharing Mechanism - \$3,350,698				3,350,698
17	Amount to be Passed Back in the 2023 1307(f)				<u><u>1,820,227</u></u>

1_ / Rate in effect January 1, 2023.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Commodity Sales Revenue	Rate Schedule NSS Gas Cost Recovery	Total Commodity Purchase Gas Cost Recovery	Total Commodity Cost of Fuel	Total Commodity Over/(Under) Collection	Number of Months	Rate	Commodity Over/(Under) Collection Interest	Total Commodity Over/(Under) Collection
		(1) \$		(3 = 1 + 2) \$	(4) \$	(5 = 3 - 4) \$			(6)	(7)
Reference:		Sch. 4, Pg. 2	Sch. 4, Pg. 3							
Actuals through August 2023										
1	October, 2022	6,428,985	18,198	6,447,182	13,008,949	(6,561,766)	18 / 12	7.50%	(738,199)	(7,299,965)
2	November	17,232,381	31,447	17,263,828	25,942,872	(8,679,045)	17 / 12	7.50%	(922,148)	(9,601,193)
3	December	37,680,616	48,386	37,729,001	45,094,678	(7,365,677)	16 / 12	7.50%	(736,568)	(8,102,245)
4	January, 2023	44,915,812	31,487	44,947,299	33,497,622	11,449,677	15 / 12	7.50%	1,073,407	12,523,084
5	February	35,478,472	17,305	35,495,777	28,201,626	7,294,150	14 / 12	7.50%	638,238	7,932,388
6	March	24,725,989	11,797	24,737,786	33,018,384	(8,280,598)	13 / 12	7.50%	(672,799)	(8,953,397)
7	April	15,019,864	5,325	15,025,189	3,917,019	11,108,170	12 / 12	7.50%	833,113	11,941,283
8	May	7,754,039	4,904	7,758,943	3,320,253	4,438,690	11 / 12	7.50%	305,160	4,743,850
9	June	3,583,319	1,151	3,584,470	4,032,397	(447,927)	10 / 12	7.50%	(27,995)	(475,922)
10	July	2,666,091	2,183	2,668,273	2,073,429	594,844	9 / 12	7.50%	33,460	628,304
11	August	2,378,517	2,662	2,381,179	979,367	1,401,812	8 / 12	7.50%	70,091	1,471,903
12	September	2,406,426	0	2,406,426	1,228,084	1,178,342	7 / 12	7.50%	51,552	1,229,894
13	TOTAL	200,270,509	174,844	200,445,353	194,314,681	6,130,672			(92,688)	6,037,984

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
<i>Actuals through August 2023</i>												
1	October, 2022	3,017,396	86	66,086	35	3,083,603	8,059,301	(4,975,698)	18 / 12	7.50%	(559,766)	(5,535,464)
2	November	5,488,169	184	61,529	464	5,550,345	8,243,147	(2,692,802)	17 / 12	7.50%	(286,110)	(2,978,912)
3	December	11,914,848	172	55,790	1,329	11,972,139	8,372,937	3,599,202	16 / 12	7.50%	359,920	3,959,122
4	January, 2023	14,913,594	196	55,790	804	14,970,384	8,301,623	6,668,761	15 / 12	7.50%	625,196	7,293,957
5	February	12,852,859	175	55,799	792	12,909,625	8,290,146	4,619,479	14 / 12	7.50%	404,204	5,023,683
6	March	10,449,276	122	56,738	(220)	10,505,916	8,291,760	2,214,155	13 / 12	7.50%	179,900	2,394,055
7	April	7,759,495	89	56,738	36	7,816,358	6,056,320	1,760,038	12 / 12	7.50%	132,003	1,892,041
8	May	4,321,712	62	55,156	25	4,376,955	6,417,842	(2,040,887)	11 / 12	7.50%	(140,311)	(2,181,198)
9	June	2,042,878	23	55,156	9	2,098,066	6,224,368	(4,126,302)	10 / 12	7.50%	(257,894)	(4,384,196)
10	July	1,686,155	33	55,156	13	1,741,356	6,194,108	(4,452,752)	9 / 12	7.50%	(250,467)	(4,703,219)
11	August	1,705,433	48	55,819	20	1,761,320	6,191,128	(4,429,808)	8 / 12	7.50%	(221,490)	(4,651,298)
12	September	1,721,909	0	55,819	0	1,777,728	6,398,445	(4,620,717)	7 / 12	7.50%	(202,156)	(4,822,873)
13	TOTAL	77,873,724	1,189	685,575	3,308	78,563,796	87,041,125	(8,477,329)			(216,971)	(8,694,300)

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2022 Est. Old	6,766,133	0.28139	1,903,922
2	October, 2022 Est. New	6,766,133	0.66775	4,518,085
3	September, 2022 Est.	(6,486,389)	0.28139	(1,825,205)
4	September, 2022 Act.	6,502,075	0.28139	1,829,619
5	September Act. Prior Period Adjustments	0	-	2,563
6	Total	13,547,952		6,428,985
7	November, 2022 Est. New	25,751,921	0.66775	17,195,845
8	October, 2022 Est. Old	(6,766,133)	0.28139	(1,903,922)
9	October, 2022 Est. New	(6,766,133)	0.66775	(4,518,085)
10	October, 2022 Act. Old	6,800,416	0.28139	1,913,569
11	October, 2022 Act. New	6,800,416	0.66775	4,540,978
12	October Act. Prior Period Adjustments	0	-	3,996
13	Total	25,820,487		17,232,381
14	December, 2022 Est.	56,330,393	0.66775	37,614,620
15	November, 2022 Est.	(25,751,921)	0.66775	(17,195,845)
16	November, 2022 Act.	25,859,571	0.66775	17,267,729
17	November Act. Prior Period Adjustments	0	-	(5,887)
18	Total	56,438,043		37,680,616
19	January, 2023 Est. Old	44,213,246	0.66775	29,523,395
20	January, 2023 Est. New	26,414,942	0.57832	15,276,289
21	December, 2022 Est.	(56,330,393)	0.66775	(37,614,620)
22	December, 2022 Act.	56,493,876	0.66775	37,723,786
23	December Act. Prior Period Adjustments	0	-	6,962
24	Total	70,791,671		44,915,812
25	February, 2023 Est. New	61,369,584	0.57832	35,491,258
26	January, 2023 Est. Old	(44,213,246)	0.66775	(29,523,395)
27	January, 2023 Est. New	(26,414,942)	0.57832	(15,276,289)
28	January, 2023 Act. Old	44,206,528	0.66775	29,518,909
29	January, 2023 Act. New	26,410,929	0.57832	15,273,968
30	January Act. Prior Period Adjustments	0	-	(5,979)
31	Total	61,358,853		35,478,472
32	March, 2023 Est. Old	24,515,768	0.57832	14,177,959
33	March, 2023 Est. New	26,032,207	0.40773	10,614,112
34	February, 2023 Est.	(61,369,584)	0.57832	(35,491,258)
35	February, 2023 Act.	61,244,417	0.57832	35,418,871
36	February Act. Prior Period Adjustments	0	-	6,305
37	Total	50,422,808		24,725,989

Exhibit 1-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	April, 2023 Est. Old	26,384,938	0.40773	10,757,931
2	April, 2023 Est. New	11,146,980	0.38418	4,282,447
3	March, 2023 Est. Old	(24,515,768)	0.57832	(14,177,959)
4	March, 2023 Est. New	(26,032,207)	0.40773	(10,614,112)
5	March, 2023 Act. Old	24,490,771	0.57832	14,163,503
6	March, 2023 Act. New	26,005,664	0.40773	10,603,289
7	March Act. Prior Period Adjustments	0	-	4,765
8	Total	37,480,378		15,019,864
9	May, 2023 Est.	20,152,159	0.38418	7,742,056
10	April, 2023 Est. Old	(26,384,938)	0.40773	(10,757,931)
11	April, 2023 Est. New	(11,146,980)	0.38418	(4,282,447)
12	April, 2023 Act. Old	26,412,343	0.40773	10,769,105
13	April, 2023 Act. New	11,158,558	0.38418	4,286,895
14	April Act. Prior Period Adjustments	0	-	(3,639)
15	Total	20,191,142		7,754,039
16	June, 2023 Est.	9,323,404	0.38418	3,581,865
17	May, 2023 Est.	(20,152,159)	0.38418	(7,742,056)
18	May, 2023 Act.	20,153,909	0.38418	7,742,729
19	May Act. Prior Period Adjustments	0	-	781
20	Total	9,325,154		3,583,319
21	July, 2023 Est. Old	3,685,635	0.38418	1,415,947
22	July, 2023 Est. New	3,164,987	0.39968	1,264,982
23	June, 2023 Est.	(9,323,404)	0.38418	(3,581,865)
24	June, 2023 Act.	9,282,270	0.38418	3,566,062
25	June Act. Prior Period Adjustments	0	-	964
26	Total	6,809,488		2,666,091
27	August, 2023 Est.	5,976,065	0.39968	2,388,514
28	July, 2023 Est. Old	(3,685,635)	0.38418	(1,415,947)
29	July, 2023 Est. New	(3,164,987)	0.39968	(1,264,982)
30	July, 2023 Act. Old	3,670,056	0.38418	1,409,962
31	July, 2023 Act. New	3,151,610	0.39968	1,259,635
32	July Act. Prior Period Adjustments	0	-	1,335
33	Total	5,947,109		2,378,517
34	September, 2023 Est.	6,020,881	0.39968	2,406,426
35	August, 2023 Est.	0	-	0
36	August, 2023 Act.	0	-	0
37	August Act. Prior Period Adjustments	0	-	0
38	Total	6,020,881		2,406,426
39	TOTAL	364,153,966		200,270,509

Exhibit 1-E
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Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	RATE SCHEDULE NSS		NSS GAS COST RECOVERY (3=1*2) \$
		VOLUMES	RATE	
		(1) THERM	(2) \$/THERM	
1	October, 2022 Est.	38,000	0.47889	18,198
2	September, 2022 Act.	23,000	0.81350	18,711
3	September, 2022 Est.	<u>(23,000)</u>	0.81350	<u>(18,711)</u>
4		38,000		18,198
5	November, 2022 Est.	75,000	0.37760	28,320
6	October, 2022 Act.	44,530	0.47889	21,325
7	October, 2022 Est.	<u>(38,000)</u>	0.47889	<u>(18,198)</u>
8		81,530		31,447
9	December, 2022 Est.	92,000	0.59119	54,389
10	November, 2022 Act.	59,100	0.37760	22,316
11	November, 2022 Est.	<u>(75,000)</u>	0.37760	<u>(28,320)</u>
12		76,100		48,386
13	January, 2023 Est.	98,000	0.38970	38,191
14	December, 2022 Act.	80,660	0.59119	47,685
15	December, 2022 Est.	<u>(92,000)</u>	0.59119	<u>(54,389)</u>
16		86,660		31,487
17	February, 2023 Est.	104,000	0.26558	27,620
18	January, 2023 Act.	71,530	0.38970	27,875
19	January, 2023 Est.	<u>(98,000)</u>	0.38970	<u>(38,191)</u>
20		77,530		17,305
21	March, 2023 Est.	83,000	0.23560	19,555
22	February, 2023 Act.	74,790	0.26558	19,863
23	February, 2023 Est.	<u>(104,000)</u>	0.26558	<u>(27,620)</u>
24		53,790		11,797
25	April, 2023 Est.	67,000	0.17646	11,823
26	March, 2023 Act.	55,420	0.23560	13,057
27	March, 2023 Est.	<u>(83,000)</u>	0.23560	<u>(19,555)</u>
28		39,420		5,325
29	May, 2023 Est.	45,000	0.17890	8,051
30	April, 2023 Act.	49,170	0.17646	8,677
31	April, 2023 Est.	<u>(67,000)</u>	0.17646	<u>(11,823)</u>
32		27,170		4,904
33	June, 2023 Est.	24,000	0.14955	3,589
34	May, 2023 Act.	31,370	0.17890	5,612
35	May, 2023 Est.	<u>(45,000)</u>	0.17890	<u>(8,051)</u>
36		10,370		1,151
37	July, 2023 Est.	22,000	0.15148	3,333
38	June, 2023 Act.	16,310	0.14955	2,439
39	June, 2023 Est.	<u>(24,000)</u>	0.14955	<u>(3,589)</u>
40		14,310		2,183
41	August, 2023 Est.	23,000	0.12614	2,901
42	July, 2023 Act.	20,420	0.15148	3,093
43	July, 2023 Est.	<u>(22,000)</u>	0.15148	<u>(3,333)</u>
44		21,420		2,662
45	September, 2023 Est.	0	-	0
46	August, 2023 Act.	0	-	0
47	August, 2023 Est.	<u>0</u>	-	<u>0</u>
48		0		0
49	TOTAL	<u>526,300</u>		<u>174,844</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND	COST OF	DEMAND
		COST OF GAS	GAS	COST
		(1) THERM	(2) \$/THERM	RECOVERY (3 = 1 x 2) \$
1	October, 2022 Est. Old	6,766,133	0.19844	1,342,671
2	October, 2022 Est. New	6,766,133	0.18127	1,226,497
3	October Choice - Est. Old	1,221,530	0.17188	209,957
4	October Choice - Est. New	1,168,940	0.15630	182,705
5	October Est. Priority One Transportation Old	171,069	0.19844	33,947
6	October Est. Priority One Transportation New	171,069	0.18127	31,010
7	September, 2022 Est.	(6,486,389)	0.19844	(1,287,159)
8	September 2022 Act.	6,502,075	0.19844	1,290,272
9	September Choice - Est.	(1,197,025)	0.17188	(205,745)
10	September Choice - Act.	1,196,457	0.17188	205,647
11	September Est. Priority One Transportation	(239,927)	0.19844	(47,611)
12	September Act. Priority One Transportation	177,410	0.19844	35,205
13	Total	16,217,475		3,017,396
14	November, 2022 Est. New	25,751,921	0.18127	4,668,051
15	November Choice - Est. New	4,467,826	0.15630	698,321
16	November Est. Priority One Transportation New	614,935	0.18127	111,469
17	October Est. Old	(6,766,133)	0.19844	(1,342,671)
18	October Est. New	(6,766,133)	0.18127	(1,226,497)
19	October Act. Old	6,800,416	0.19844	1,349,475
20	October Act. New	6,800,416	0.18127	1,232,711
21	October Choice - Est. Old	(1,221,530)	0.17188	(209,957)
22	October Choice - Est. New	(1,168,940)	0.15630	(182,705)
23	October Choice - Act. Old	1,221,435	0.17188	209,940
24	October Choice - Act. New	1,168,848	0.15630	182,691
25	October Est. Priority One Transportation Old	(171,069)	0.19844	(33,947)
26	October Est. Priority One Transportation New	(171,069)	0.18127	(31,010)
27	October Act. Priority One Transportation Old	164,065	0.19844	32,557
28	October Act. Priority One Transportation New	164,065	0.18127	29,740
29	Total	30,889,053		5,488,169
30	December, 2022 Est.	56,330,393	0.18127	10,211,010
31	December Choice - Est.	9,860,533	0.15630	1,541,201
32	December Est. Priority One Transportation	862,338	0.18127	156,316
33	November Est.	(25,751,921)	0.18127	(4,668,051)
34	November Act.	25,859,571	0.18127	4,687,564
35	November Choice - Est.	(4,467,826)	0.15630	(698,321)
36	November Choice - Act.	4,467,504	0.15630	698,271
37	November Est. Priority One Transportation	(614,935)	0.18127	(111,469)
38	November Act. Priority One Transportation	542,430	0.18127	98,326
39	Total	67,088,087		11,914,848
40	January, 2023 Est. Old	44,213,246	0.18127	8,014,535
41	January, 2023 Est. New	26,414,942	0.17937	4,738,048
42	January Choice - Est. Old	7,741,488	0.15630	1,209,995
43	January Choice - Est. New	4,785,191	0.15342	734,144
44	January Est. Priority One Transportation Old	612,587	0.18127	111,044
45	January Est. Priority One Transportation New	365,986	0.17937	65,647
46	December 2022 Est.	(56,330,393)	0.18127	(10,211,010)
47	December 2022 Act.	56,493,876	0.18127	10,240,645
48	December Choice - Est.	(9,860,533)	0.15630	(1,541,201)
49	December Choice - Act.	9,860,027	0.15630	1,541,122
50	December Est. Priority One Transportation	(862,338)	0.18127	(156,316)
51	December Act. Priority One Transportation	920,960	0.18127	166,942
52	Total	84,355,039		14,913,594

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	February, 2023 Est. New	61,369,584	0.17937	11,007,862
2	February Choice - Est. New	10,979,934	0.15342	1,684,541
3	February Est. Priority One Transportation New	909,197	0.17937	163,083
4	January Est. Old	(44,213,246)	0.18127	(8,014,535)
5	January Est. New	(26,414,942)	0.17937	(4,738,048)
6	January Act. Old	44,206,528	0.18127	8,013,317
7	January Act. New	26,410,929	0.17937	4,737,328
8	January Choice - Est. Old	(7,741,488)	0.15630	(1,209,995)
9	January Choice - Est. New	(4,785,191)	0.15342	(734,144)
10	January Choice - Act. Old	7,725,952	0.15630	1,207,566
11	January Choice - Act. New	4,775,588	0.15342	732,671
12	January Est. Priority One Transportation Old	(612,587)	0.18127	(111,044)
13	January Est. Priority One Transportation New	(365,986)	0.17937	(65,647)
14	January Act. Priority One Transportation Old	623,721	0.18127	113,062
15	January Act. Priority One Transportation New	372,639	0.17937	66,840
16	Total	73,240,632		12,852,859
17	March, 2023 Est. Old	24,515,768	0.17937	4,397,393
18	March, 2023 Est. New	26,032,207	0.17554	4,569,694
19	March Choice - Est. Old	4,204,785	0.15342	645,098
20	March Choice - Est. New	4,722,571	0.14862	701,869
21	March Est. Priority One Transportation Old	444,848	0.17937	79,792
22	March Est. Priority One Transportation New	472,365	0.17554	82,919
23	February Est.	(61,369,584)	0.17937	(11,007,862)
24	February Act.	61,244,417	0.17937	10,985,411
25	February Choice - Est.	(10,979,934)	0.15342	(1,684,541)
26	February Choice - Act.	10,967,355	0.15342	1,682,612
27	February Est. Priority One Transportation	(909,197)	0.17937	(163,083)
28	February Act. Priority One Transportation	891,870	0.17937	159,975
29	Total	60,237,471		10,449,276
30	April, 2023 Est. Old	26,384,938	0.17554	4,631,612
31	April, 2023 Est. New	11,146,980	0.18258	2,035,216
32	April Choice - Est. Old	4,751,904	0.14862	706,228
33	April Choice - Est. New	2,036,530	0.15587	317,434
34	April Est. Priority One Transportation Old	437,676	0.17554	76,830
35	April Est. Priority One Transportation New	184,907	0.18258	33,760
36	March, 2023 Est. Old	(24,515,768)	0.17937	(4,397,393)
37	March, 2023 Est. New	(26,032,207)	0.17554	(4,569,694)
38	March Act. Old	24,490,771	0.17937	4,392,910
39	March Act. New	26,005,664	0.17554	4,565,034
40	March Choice - Est. Old	(4,204,785)	0.15342	(645,098)
41	March Choice - Est. New	(4,722,571)	0.14862	(701,869)
42	March Choice - Act. Old	4,202,126	0.15342	644,690
43	March Choice - Act. New	4,719,585	0.14862	701,425
44	March Est. Priority One Transportation Old	(444,848)	0.17937	(79,792)
45	March Est. Priority One Transportation New	(472,365)	0.17554	(82,919)
46	March Act. Priority One Transportation Old	358,483	0.17937	64,301
47	March Act. Priority One Transportation New	380,657	0.17554	66,821
48	Total	44,707,677		7,759,495
49	May, 2023 Est. New	20,152,159	0.18258	3,679,381
50	May Choice - Est. New	3,706,155	0.15587	577,678
51	May Est. Priority One Transportation New	334,035	0.18258	60,988
52	April Est. Old	(26,384,938)	0.17554	(4,631,612)
53	April Est. New	(11,146,980)	0.18258	(2,035,216)
54	April Act. Old	26,412,343	0.17554	4,636,423
55	April Act. New	11,158,558	0.18258	2,037,330
56	April Choice - Est. Old	(4,751,904)	0.14862	(706,228)
57	April Choice - Est. New	(2,036,530)	0.15587	(317,434)
58	April Choice - Act. Old	4,754,782	0.14862	706,656
59	April Choice - Act. New	2,037,764	0.15587	317,626
60	April Est. Priority One Transportation Old	(437,676)	0.17554	(76,830)
61	April Est. Priority One Transportation New	(184,907)	0.18258	(33,760)
62	April Act. Priority One Transportation Old	422,320	0.17554	74,134
63	April Act. Priority One Transportation New	178,420	0.18258	32,576
64	Total	24,213,601		4,321,712

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2023 Est.	9,323,404	0.18258	1,702,267
2	June Choice - Est.	1,817,956	0.15587	283,365
3	June Est. Priority One Transportation	251,565	0.18258	45,931
4	May Est.	(20,152,159)	0.18258	(3,679,381)
5	May Act.	20,153,909	0.18258	3,679,701
6	May Choice - Est.	(3,706,155)	0.15587	(577,678)
7	May Choice - Act.	3,719,659	0.15587	579,783
8	May Est. Priority One Transportation	(334,035)	0.18258	(60,988)
9	May Act. Priority One Transportation	382,730	0.18258	69,879
10	Total	11,456,874		2,042,878
11	July, 2023 Est. Old	3,685,635	0.18258	672,923
12	July, 2023 Est. New	3,164,987	0.23621	747,602
13	July Choice - Est. Old	697,055	0.15587	108,650
14	July Choice - Est. New	638,300	0.20935	133,628
15	July Est. Priority One Transportation Old	90,226	0.18258	16,473
16	July Est. Priority One Transportation New	77,480	0.23621	18,302
17	June 2023 Est.	(9,323,404)	0.18258	(1,702,267)
18	June 2023 Act.	9,282,270	0.18258	1,694,757
19	June Choice - Est.	(1,817,956)	0.15587	(283,365)
20	June Choice - Act.	1,825,562	0.15587	284,550
21	June Est. Priority One Transportation	(251,565)	0.18258	(45,931)
22	June Act. Priority One Transportation	223,640	0.18258	40,832
23	Total	8,292,230		1,686,155
24	August, 2023 Est.	5,976,065	0.23621	1,411,606
25	August Choice - Est.	1,240,436	0.20935	259,685
26	August Est. Priority One Transportation	160,584	0.23621	37,932
27	July, 2023 Est. Old	(3,685,635)	0.18258	(672,923)
28	July, 2023 Est. New	(3,164,987)	0.23621	(747,602)
29	July 2023 Act. Old	3,670,056	0.18258	670,079
30	July 2023 Act. New	3,151,610	0.23621	744,442
31	July Choice - Est. Old	(697,055)	0.15587	(108,650)
32	July Choice - Est. New	(638,300)	0.20935	(133,628)
33	July Choice - Act. Old	700,805	0.15587	109,234
34	July Choice - Act. New	641,734	0.20935	134,347
35	July Est. Priority One Transportation Old	(90,226)	0.18258	(16,473)
36	July Est. Priority One Transportation New	(77,480)	0.23621	(18,302)
37	July Act. Priority One Transportation Old	92,590	0.18258	16,905
38	July Act. Priority One Transportationn New	79,510	0.23621	18,781
39	Total	7,359,707		1,705,433
40	September, 2023 Est.	7,289,740	0.23621	1,721,909
41	September Choice - Est.	0	-	0
42	September Est. Priority One Transportation	0	-	0
43	August Est.	0	-	0
44	August Act.	0	-	0
45	August Choice - Est.	0	-	0
46	August Choice - Act.	0	-	0
47	August Est. Priority One Transportation	0	-	0
48	August Act. Priority One Transportation	0	-	0
49	Total	7,289,740		1,721,909
50	TOTAL	435,347,586		77,873,724

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Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2022 Est.	0	-	0
2	September, 2022 Act.	57,680	1.14573	66,086
3	September, 2022 Est.	0	-	0
4		<u>57,680</u>		<u>66,086</u>
5	November, 2022 Est.	0	-	0
6	October, 2022 Act.	57,680	1.06673	61,529
7	October, 2022 Est.	0	-	0
8		<u>57,680</u>		<u>61,529</u>
9	December, 2022 Est.	0	-	0
10	November, 2022 Act.	52,300	1.06673	55,790
11	November, 2022 Est.	0	-	0
12		<u>52,300</u>		<u>55,790</u>
13	January, 2023 Est.	0	-	0
14	December, 2022 Act.	52,300	1.06673	55,790
15	December, 2022 Est.	0	-	0
16		<u>52,300</u>		<u>55,790</u>
17	February, 2023 Est.	0	-	0
18	January, 2023 Act.	52,300	1.06690	55,799
19	January, 2023 Est.	0	-	0
20		<u>52,300</u>		<u>55,799</u>
21	March, 2023 Est.	0	-	0
22	February, 2023 Act.	53,180	1.06690	56,738
23	February, 2023 Est.	0	-	0
24		<u>53,180</u>		<u>56,738</u>
25	April, 2023	0	-	0
26	March, 2023 Act.	53,180	1.06690	56,738
27	March, 2023 Est.	0	-	0
28		<u>53,180</u>		<u>56,738</u>
29	May, 2023	0	-	0
30	April, 2023 Act.	52,120	1.05825	55,156
31	April, 2023 Est.	0	-	0
32		<u>52,120</u>		<u>55,156</u>
33	June, 2023	0	-	0
34	May, 2023 Act.	52,120	1.05825	55,156
35	May, 2023 Est.	0	-	0
36		<u>52,120</u>		<u>55,156</u>
37	July, 2023	0	-	0
38	June, 2023 Act.	52,120	1.05825	55,156
39	June, 2023 Est.	0	-	0
40		<u>52,120</u>		<u>55,156</u>
41	August, 2023	0	-	0
42	July, 2023 Act.	52,120	1.07097	55,819
43	July, 2023 Est.	0	-	0
44		<u>52,120</u>		<u>55,819</u>
45	September, 2023	0	-	0
46	August, 2023 Act.	52,120	1.07097	55,819
47	August, 2023 Est.	0	-	0
48		<u>52,120</u>		<u>55,819</u>
49	TOTAL	<u>639,220</u>		<u>685,575</u>

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Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2022 Est.	38,000	0.00226	86	38,000	0.00093	35
2	September, 2022 Act.	23,000	0.00226	52	23,000	0.00093	21
3	September, 2022 Est.	(23,000)	0.00226	(52)	(23,000)	0.00093	(21)
4		38,000		86	38,000		35
5	November, 2022 Est.	75,000	0.00226	170	75,000	0.00610	458
6	October, 2022 Act.	44,530	0.00226	101	44,530	0.00093	41
7	October, 2022 Est.	(38,000)	0.00226	(86)	(38,000)	0.00093	(35)
8		81,530		184	81,530		464
9	December, 2022 Est.	92,000	0.00226	208	92,000	0.01550	1,426
10	November, 2022 Act.	59,100	0.00226	134	59,100	0.00610	361
11	November, 2022 Est.	(75,000)	0.00226	(170)	(75,000)	0.00610	(458)
12		76,100		172	76,100		1,329
13	January, 2023 Est.	98,000	0.00226	221	98,000	0.01000	980
14	December, 2022 Act.	80,660	0.00226	182	80,660	0.01550	1,250
15	December, 2022 Est.	(92,000)	0.00226	(208)	(92,000)	0.01550	(1,426)
16		86,660		196	86,660		804
17	February, 2023 Est.	104,000	0.00226	235	104,000	0.01016	1,057
18	January, 2023 Act.	71,530	0.00226	162	71,530	0.01000	715
19	January, 2023 Est.	(98,000)	0.00226	(221)	(98,000)	0.01000	(980)
20		77,530		175	77,530		792
21	March, 2023 Est.	83,000	0.00226	188	83,000	0.00093	77
22	February, 2023 Act.	74,790	0.00226	169	74,790	0.01016	760
23	February, 2023 Est.	(104,000)	0.00226	(235)	(104,000)	0.01016	(1,057)
24		53,790		122	53,790		(220)
25	April, 2023 Est.	67,000	0.00226	151	67,000	0.00093	62
26	March, 2023 Act.	55,420	0.00226	125	55,420	0.00093	52
27	March, 2023 Est.	(83,000)	0.00226	(188)	(83,000)	0.00093	(77)
28		39,420		89	39,420		36
29	May, 2023 Est.	45,000	0.00226	102	45,000	0.00093	42
30	April, 2023 Act.	49,170	0.00226	111	49,170	0.00093	46
31	April, 2023 Est.	(67,000)	0.00226	(151)	(67,000)	0.00093	(62)
32		27,170		62	27,170		25
33	June, 2023 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2023 Act.	31,370	0.00226	71	31,370	0.00093	29
35	May, 2023 Est.	(45,000)	0.00226	(102)	(45,000)	0.00093	(42)
36		10,370		23	10,370		9
37	July, 2022 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2022 Act.	16,310	0.00226	37	16,310	0.00093	15
39	June, 2022 Est.	(24,000)	0.00226	(54)	(24,000)	0.00093	(22)
40		14,310		33	14,310		13
41	August, 2023 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2023 Act.	20,420	0.00226	46	20,420	0.00093	19
43	July, 2023 Est.	(22,000)	0.00226	(50)	(22,000)	0.00093	(20)
44		21,420		48	21,420		20
45	September, 2023 Est.	0	-	0	0	-	0
46	August, 2023 Act.	0	-	0	0	-	0
47	August, 2023 Est.	0	-	0	0	-	0
48		0		0	0		0
49	TOTAL	526,300		1,189	526,300		3,308

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED OCTOBER 2022 - SEPTEMBER 2023
FROM VARIOUS SUPPLIERS

Line No.	Refund Type	Date Received	Total
1	Texas Eastern Transmission: Penalty Credit Docket No. RP22-1144	October 2022	3,912
2	Columbia Gas Transmission, LLC: Penalty Credit Docket No. RP23-318	December 2022	50,736
3	Texas Eastern Transmission: Penalty Credit Docket No. RP23-25	December 2022	279
4	Texas Eastern Transmission: Supplier Refund Docket Nos. RP21-1001 and RP21-1188	April 2023	1,173,791
5	Texas Eastern Transmission: Penalty Credit Docket No RP23-451	April 2023	2,646
6	Texas Eastern Transmission: Penalty Credit Docket No RP23-664	May 2023	45,641
7	Eastern Gas Transmission and Storage: Penalty Credit Docket No RP23-860	July 2023	<u>5,300</u>
8	Total Penalty Credits/Supplier Refunds to Pass Back		1,282,306
9	Interested Calculated on Schedule 5 Sheet 2 of 2		<u>77,768</u>
10	Total Penalty Credits/Supplier Refunds to Pass Back With Interest		<u><u>1,360,074</u></u>

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS RECEIVED JUNE 2022 - SEPTEMBER 2022
PASSBACK INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	October, 2022	3,912	18 / 12	6.00%	352	4,264
2	November	0	17 / 12	6.00%	0	0
3	December	51,016	16 / 12	6.00%	4,081	55,097
4	January, 2023	0	15 / 12	6.00%	0	0
5	February	0	14 / 12	6.00%	0	0
6	March	0	13 / 12	6.00%	0	0
7	April	1,176,438	12 / 12	6.00%	70,586	1,247,024
8	May	45,641	11 / 12	6.00%	2,510	48,151
9	June	0	10 / 12	6.00%	0	0
10	July	5,300	9 / 12	6.00%	239	5,539
11	August	0	8 / 12	6.00%	0	0
12	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
13	TOTAL	<u>5,300</u>			<u>77,768</u>	<u>1,360,074</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-24 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	108,590,446		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2023 through September, 2024	403,098,047 Therms		
5	PGCC (Line 2/Line 4)	0.26939	(0.04886)	0.22053
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	(6,046,779)	5,090,536	(956,242)
9	Projected sales for the twelve billing periods of			
10	October, 2023 through September, 2024	403,098,047 Therms		403,098,047
11	Commodity E-Factor (Line 8/ Line 10)	(0.01500)	0.01263	(0.00237)
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	90,540,097		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	692,700		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	89,847,397		
19	Projected sales for the twelve billing periods of			
20	October, 2023 through September, 2024 1_ /	476,813,535 Therms		
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.18843	(0.00105)	0.18738
22	Off System Sales and Capacity Release Credit	(0.00454)	0.00000	(0.00454)
23	PGDC Rate	0.18389	(0.00105)	0.18284
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	4,894,292	(320,887)	4,573,405
27	Projected sales for the twelve billing periods of			
28	October, 2023 through September, 2024 1_ /	476,813,535 Therms		476,813,535
29	Demand E-Factor (Line 26 / Line 28)	0.01026	(0.00067)	0.00959
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.26939	(0.04886)	0.22053
32	PGDC Rate (Line 23)	0.18389	(0.00105)	0.18284
33	PGC Rate	0.45328	(0.04991)	0.40337
34	Currently effective PGC	0.63237		0.45328
35	Increase (Decrease) in PGC	(0.17909)		(0.04991)
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	(0.01500)	0.01263	(0.00237)
38	Demand E-Factor (Line 29)	0.01026	(0.00067)	0.00959
39	E-Factor	(0.00474)	0.01196	0.00722
40	Currently effective E-Factor	0.03086		(0.00474)
41	Increase (Decrease) in E-Factor	(0.03560)		0.01196
42	PGC Rate	0.45328	(0.04991)	0.40337
43	E-Factor	(0.00474)	0.01196	0.00722
44	Total Rate	0.44854	(0.03795)	0.41059
45	Currently effective Rate	0.66323		0.44854
46	Increase (Decrease) in Rate	(0.21469)		(0.03795)

1_ / Includes 73,715,488 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2024

		Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
		(1)	(2)	(3)	(4)	(5=3/4)
		\$	\$	\$	(Therms)	(\$/Therm)
<u>C-FACTOR</u>						
	<u>Commodity Cost of Gas</u>					
1	October , 2023	177,361	(139,425)	316,786		
2	November, 2023	(3,237,365)	(3,804,223)	566,858		
3	Change in PGCC -- January 1	(3,060,004)	(3,943,648)	883,644	403,098,047	0.00219
4	December, 2023	0	0	0		
5	January, 2024	0	0	0		
6	February, 2024	0	0	0		
7	Change in PGCC -- April 1	0	0	0	403,098,047	0.00000
8	March, 2024	0	0	0		
9	April, 2024	0	0	0		
10	May, 2024	0	0	0		
11	Change in PGCC -- July 1	0	0	0	403,098,047	0.00000
	<u>Demand Cost of Gas</u>					
12	October , 2023	(6,112,416)	(5,690,855)	(421,561)		
13	November, 2023	(2,657,287)	(2,893,855)	236,568		
14	Change in PGDC -- January 1	(8,769,703)	(8,584,710)	(184,994)	476,813,535	(0.00039)
15	December, 2023	0	0	0		
16	January, 2024	0	0	0		
17	February, 2024	0	0	0		
18	Change in PGDC -- April 1	0	0	0	476,813,535	0.00000
19	March, 2024	0	0	0		
20	April, 2024	0	0	0		
21	May, 2024	0	0	0		
22	Change in PGDC -- July 1	0	0	0	476,813,535	0.00000
<u>E-FACTOR</u>						
23	Commodity E Factor	6,046,779	956,242	5,090,536	403,098,047	0.01263
24	Demand E Factor	(4,894,292)	(4,573,405)	(320,887)	476,813,535	(0.00067)
25	Change in PGCC (line 3 + line 7 + line 11 + line 23)					0.01482
26	Change in PGDC (line 14 + line 18 + line 22 + line 24)					(0.00106)

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2024

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/24 Exhibit 1-B Schedule 1	Difference Included in 1/1/24 GCR	Updated for 4/1/24 Exhibit 1-B Schedule 1	Difference Included in 4/1/24 GCR	Updated for 7/1/24 Exhibit 1-B Schedule 1	Difference Included in 7/1/24 GCR
	(1) \$	(2) \$	(3)=(2-1) \$	(4) \$	(5)=(4-2) \$	(6) \$	(7)=(6-4) \$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1	December, 2023	18,344,276	18,344,276	0			
2	January, 2024	25,574,603	19,957,025	(5,617,578)			
3	February	22,236,435	17,131,849	(5,104,586)			
4	March	14,953,065	13,941,078	(1,011,987)			
5	April	6,991,301	4,620,092	(2,371,209)			
6	May	2,868,628	2,091,465	(777,163)			
7	June	1,179,751	938,269	(241,482)			
8	July	1,102,719	872,056	(230,663)			
9	August	1,024,760	834,946	(189,814)			
10	September	1,285,960	989,061	(296,899)			
11	Total	95,561,498	79,720,117	(15,841,381)			
12	Projected Sales		310,315,831				
13	Change in PGCC Rate per Therm		(0.05105)				

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2024

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/24 Exhibit 1-B Schedule 1	Difference Included in 1/1/24 GCR	Updated for 4/1/24 Exhibit 1-B Schedule 1	Difference Included in 4/1/24 GCR	Updated for 7/1/24 Exhibit 1-B Schedule 1	Difference Included in 7/1/24 GCR
	(1) \$	(2) \$	(3=2-1) \$	(4) \$	(5=4-2) \$	(6) \$	(7=6-4) \$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1 December, 2023	8,713,691	8,713,691	0				
2 January, 2024	8,713,691	8,709,549	(4,142)				
3 February	8,713,691	8,709,549	(4,142)				
4 March	8,713,691	8,677,710	(35,981)				
5 April	6,501,344	6,468,654	(32,690)				
6 May	6,405,344	6,372,654	(32,690)				
7 June	6,405,344	6,372,654	(32,690)				
8 July	6,405,344	6,372,654	(32,690)				
9 August	6,405,344	6,372,654	(32,690)				
10 September	6,405,344	6,372,654	(32,690)				
11 Total	73,382,828	73,142,423	(240,405)				
12 Projected Sales			366,801,068				
13 Change in PGDC Rate per Therm			(0.00066)				

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Commodity			Demand			
	Actual Recoveries (1) \$	Actual Gas Costs (2) \$	Over/ (Under)Collection (3=1-2) \$	Actual Recoveries (4) \$	Actual Gas Costs (5) \$	Over/ (Under)Collection (6=4-5) \$	
	Actuals through November 2023						
1	October, 2023	3,312,428	3,451,853	(139,425)	2,582,094	8,272,949	(5,690,855)
2	November	6,641,060	10,445,283	(3,804,223)	5,573,854	8,467,709	(2,893,855)
3	December			0			0
4	January, 2024			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	9,953,488	13,897,136	(3,943,648)	8,155,948	16,740,657	(8,584,710)

Exhibit No. 12
Schedule No. 8
Page 46 of 90
Witness: M. L. Battig

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Description	Detail (1)	Total (2)
1	Total estimated demand charges for the period		
2	October, 2023 through September, 2024	90,299,692	
3	Estimated Demand Quantity (Therms) 1_ /	81,748,680	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.10460</u> per Therm	
5	Daily purchased gas demand (Therms)	625,440	Therms
6	Daily purchased gas demand rate per Therm	<u>\$1.10460</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$690,861</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective October 1, 2023)		<u>\$692,700</u>
11	Difference (Line 8 minus Line 10)		(\$1,839)
12	Projected Sales for the Period October 2023 through September 2024		476,813,535
13	Rate Differential		\$ -

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Sales		PGCC Rate 1 / (2) \$/Therm	PGCC		Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC		Purchased Gas Cost Revenue (7=3+6) \$
		Subject To PGCC (1) Therms	Revenue (3=1x2) \$		Revenue (6=4x5) \$	Revenue (7=3+6) \$					
1	October - 2023	10,318,733		0.26939	2,779,763	12,339,297	0.18843		2,325,094		5,104,857
2	November	26,686,888		0.26939	7,189,181	31,583,486	0.18843		5,951,276		13,140,457
3	December	55,776,595		0.26939	15,025,657	66,089,684	0.18843		12,453,279		27,478,936
4	January - 2024	75,765,148		0.24496	18,559,431	89,662,627	0.18791		16,848,056		35,407,487
5	February	79,602,882		0.22053	17,554,824	93,960,140	0.18738		17,606,251		35,161,075
6	March	64,967,382		0.22053	14,327,257	76,525,115	0.18738		14,339,276		28,666,533
7	April	41,289,275		0.22053	9,105,524	48,622,901	0.18738		9,110,959		18,216,483
8	May	19,892,692		0.22053	4,386,935	23,495,415	0.18738		4,402,571		8,789,506
9	June	9,890,965		0.22053	2,181,255	11,789,221	0.18738		2,209,064		4,390,319
10	July	6,533,451		0.22053	1,440,822	7,850,213	0.18738		1,470,973		2,911,795
11	August	6,094,057		0.22053	1,343,922	7,329,134	0.18738		1,373,333		2,717,255
12	September	6,279,979		0.22053	1,384,924	7,566,302	0.18738		1,417,774		2,802,698
13	Total	403,098,047			95,279,495	476,813,535			89,507,906		184,787,401

1_ / Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2023	52,120	1.06673	55,598
2	November	52,120	1.06673	55,598
3	December	52,120	1.06673	55,598
4	January - 2024	52,120	1.10460	57,572
5	February	52,120	1.10460	57,572
6	March	52,120	1.10460	57,572
7	April	52,120	1.10460	57,572
8	May	52,120	1.10460	57,572
9	June	52,120	1.10460	57,572
10	July	52,120	1.10460	57,572
11	August	52,120	1.10460	57,572
12	September	<u>52,120</u>	1.10460	<u>57,572</u>
13	Total	625,440		684,940

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Lg. Quantity GDS	Rate	Revenue	Sm. Quantity	Rate	Revenue	Total
		Deliveries			GDS			Trans.
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	Revenue
		Therms	\$/Therm	\$	Therms	\$/Therm	\$	\$
1	October - 2023	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2024	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2023 1307(f) PERIOD
OCTOBER, 2023 THROUGH SEPTEMBER, 2024

Line No.	Month	Commodity Recoveries		Total Commodity		Commodity Over/ (Under) collection		Demand Recoveries		Total Demand		Demand Over/ (Under) collection		Total Over/ (Under) collection	
		(1) \$	PGCC Revenue	(2) \$	Cost of Gas 1 /	(3=1-2) \$	Commodity Over/ (Under) collection	(4) \$	PGDC Revenue	(5) \$	Cost of Gas 1 /	(6=4-5) \$	(7=3+6) \$		
1	October - 2023	2,779,763		2,602,402		177,361		2,380,692		8,493,108		(6,112,416)		(5,935,055)	
2	November	7,189,181		10,426,546		(3,237,365)		6,006,874		8,664,161		(2,657,287)		(5,894,652)	
3	December	15,025,657		18,344,276		(3,318,619)		12,508,877		8,713,691		3,795,186		476,567	
4	January - 2024	18,559,431		19,957,025		(1,397,594)		16,905,628		8,709,549		8,196,079		6,798,484	
5	February	17,554,824		17,131,849		422,975		17,663,823		8,709,549		8,954,274		9,377,249	
6	March	14,327,257		13,941,078		386,179		14,396,848		8,677,710		5,719,138		6,105,317	
7	April	9,105,524		4,620,092		4,485,432		9,168,531		6,468,654		2,699,877		7,185,309	
8	May	4,386,935		2,091,465		2,295,470		4,460,143		6,372,654		(1,912,511)		382,959	
9	June	2,181,255		938,269		1,242,986		2,266,636		6,372,654		(4,106,018)		(2,863,032)	
10	July	1,440,822		872,056		568,766		1,528,545		6,372,654		(4,844,109)		(4,275,344)	
11	August	1,343,922		834,946		508,976		1,430,905		6,372,654		(4,941,749)		(4,432,774)	
12	September	1,384,924		989,061		395,863		1,475,346		6,372,654		(4,897,308)		(4,501,446)	
13	Total	95,279,495		92,749,065		2,530,429		90,192,846		90,299,692		(106,846)		2,423,584	

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2023

\$90,540,097		1. Projected Demand Costs Oct. 2023 through Sept. 2024 (Exh. 1-B, Sch. 1 from Oct. 2023 PGC)
(690,861)		1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0		1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
4,573,405		1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$94,422,641</u>		2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$120.20	per Dth	3. Unit FT Demand Charge Per Dth of TCO/EGTS capacity the marketer would pay TCO and EGTS. (Exhibit 1-A, Schedule 3, Sheet 2)
47,681	MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2023 through September, 2024
48,211	MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2023, including Unaccounted For @ 1.1%
21,755	MMDth	6. Annual Injections and Withdrawals, Normal Weather
1	Dth	7a. Quantity Delivered to the Customer
<u>1.1%</u>		7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0111	Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.9803	per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0039)		9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2024 Filing, Schedule 1, Sheet 2)
<u>(\$0.0066)</u>		9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2024 Filing, Schedule 1, Sheet 4)
\$1.9697		10. Net Unit Demand Charge (8) + (9a) + (9b)
(\$0.0454)	per Dth	11. OSS and Capacity Release Credit
0.0028	Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3366	per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$1.6437	per Dth	14. Annual Demand Charge for other capacity that CPA retains (8) - (13)
0.4563	Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0070		14a. Injection Charge @ \$0.0153/Dth
\$0.0033		14b. FSS Shrinkage @ 0.405% for gas at \$1.7738/Dth
\$0.0070		14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0067		14d. SST Commodity Charge @ \$0.0146/Dth
<u>\$0.0173</u>		14e. SST retention @ 2.132% for gas at \$1.7738/Dth
<u>\$0.0413</u>	per Dth	16f. Total Annual Variable Storage Costs
\$0.3366	per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0413)</u>	per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.2953</u>	per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.2953</u>	per Therm	17c. Net Credit: (17a) + (17b)
		17d. Per Therm: (17c)/10 - Capacity Assignment Factor
<u>\$1.6290</u>	per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.16290</u>	per Therm	19. Per Therm: (18)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and EGTS. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> <u>FT</u> <u>Capacity</u>	<u>EGTS</u> <u>FT</u> <u>Capacity</u>	<u>Total:</u> <u>TCO</u> <u>and EGTS</u>
1. <u>CPA FT Capacity on TCO and EGTS</u>			
2. CPA Contract: Dth/d	129,716	5,000 1/	
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$15,835,209	\$357,230	
4a. Monthly Billing Determinants	129,716	5,000	
4b. Annual Demand Charge (4/ 4a)	\$122.08	\$71.45	
4c. Monthly Demand Charge (4b / number of months)	\$10.173	\$5.954	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9629 3/	0.0371 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$117.55	\$2.65	<u><u>\$120.20</u></u>

Notes:

1/ Non-storage EGTS FT capacity

2/ Projected demand costs for the period 12 months ended September, 2024.

3/ $129,716 / (129,716 + 5,000) = 0.9629$

4/ $5,000 / (129,716 + 5,000) = 0.0371$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2023 Through September 2024

Line No.	Description	2023			2024									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,841,000	4,368,000	6,851,000	8,760,000	7,558,000	5,794,000	2,772,000	1,136,000	407,000	373,000	348,000	460,000	40,668,000
3	Total Demand Costs	8,493,108	8,664,161	8,713,691	8,709,549	8,709,549	8,677,710	6,468,654	6,372,654	6,372,654	6,372,654	6,372,654	6,372,654	90,299,692
4	Total Commodity Costs	2,602,402	10,426,546	18,344,276	19,957,025	17,131,849	13,941,078	4,620,092	2,091,465	938,269	872,056	834,946	989,061	92,749,065
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	11,095,510	19,090,707	27,057,967	28,666,574	25,841,398	22,618,788	11,088,746	8,464,119	7,310,923	7,244,710	7,207,600	7,361,715	183,048,757

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Demand Costs

Line No.	Description	2023			2024					Total \$				
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$		June \$	July \$	August \$	September \$
1	Columbia Gas Transmission	7,547,482	7,547,482	7,547,482	7,539,076	7,539,076	7,539,076	5,550,613	5,550,613	5,550,613	5,550,613	5,550,613	5,550,613	78,563,352
2	Texas Eastern Transmission	284,936	284,936	334,466	347,461	347,461	347,461	297,931	297,931	297,931	297,931	297,931	297,931	3,734,307
3	Eastern Gas Transmission and Storage	255,197	296,968	296,968	296,325	296,325	296,325	254,680	254,680	254,680	254,680	254,680	254,680	3,266,188
4	Tennessee Gas	111,184	111,184	111,184	143,386	143,386	111,547	111,547	111,547	111,547	111,547	111,547	111,547	1,401,153
5	National Fuel Gas	102,573	102,573	102,573	62,283	62,283	62,283	62,283	62,283	62,283	62,283	62,283	62,283	868,266
6	Equitrans	216,736	346,018	346,018	346,018	346,018	346,018	216,600	120,600	120,600	120,600	120,600	120,600	2,766,426
7	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
8	Total Demand Cost	8,493,108	8,664,161	8,713,691	8,709,549	8,709,549	8,677,710	6,468,654	6,372,654	6,372,654	6,372,654	6,372,654	6,372,654	90,299,692

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No.	Description	2023			2024									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
1	Term	74,005	1,068,734	3,419,293	2,432,994	2,255,757	1,159,449	43,980	42,456	44,631	48,042	45,747	32,167	10,667,255
2	Spot	3,847,986	102,894	8,108,728	6,081,035	5,654,040	623,920	7,796,693	8,198,309	6,118,400	5,930,550	5,698,787	4,014,124	62,175,466
3	Local	24,539	38,304	58,817	38,137	35,400	37,136	34,388	34,848	33,569	36,751	36,564	26,124	434,577
4	Storage	(1,344,128)	9,216,614	6,757,438	11,404,859	9,186,652	12,120,573	(3,254,969)	(6,184,148)	(5,258,331)	(5,143,287)	(4,946,152)	(3,083,354)	19,471,767
5	Financial Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Commodity Cost	2,602,402	10,426,546	18,344,276	19,957,025	17,131,849	13,941,078	4,620,092	2,091,485	938,269	872,056	834,946	989,061	92,749,065

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No.	Description	2023												2024					Total
		October	November	December	January	February	March	April	May	June	July	August	September						
1	<u>Term</u> Total-DTH	92,000	667,000	1,221,000	1,224,000	1,144,000	689,000	28,000	29,000	29,000	30,000	30,000	29,000						5,212,000
2	<u>Spot</u> Total-DTH	3,253,000	60,000	2,960,000	3,236,000	2,934,000	366,000	4,780,000	5,110,000	3,618,000	3,305,000	3,289,000	2,931,000						35,842,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000						258,000
4	<u>Storage</u> Total-DTH	(1,526,000)	3,620,000	2,648,000	4,278,000	3,460,000	4,717,000	(2,057,000)	(4,025,000)	(3,261,000)	(2,984,000)	(2,993,000)	(2,521,000)						(644,000)
5	<u>Total - All Sources</u> Total-DTH	1,841,000	4,368,000	6,851,000	8,760,000	7,558,000	5,794,000	2,772,000	1,136,000	407,000	373,000	348,000	460,000						40,668,000

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No.	Description	2023					2024					Total		
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Columbia Gas Transmission														
FIS														
1	Billing Determinant-Dth	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716	
4	Demand Rate	10,1850	10,1850	10,1850	10,1690	10,1690	10,1690	10,1690	10,1690	10,1690	10,1690	10,1690	10,1690	
5	Demand Cost	1,321,157	1,321,157	1,321,157	1,319,082	1,319,082	1,319,082	1,319,082	1,319,082	1,319,082	1,319,082	1,319,082	1,319,082	15,835,209
FSS-Reservation														
6	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	395,714	
7	Demand Rate	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	2,8230	
8	Demand Cost	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	1,117,101	13,405,212
FSS-Capacity														
9	Total-DTH	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	21,948,672	
10	Demand Rate	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	0,0513	
11	Demand Cost	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	1,125,967	13,511,604
SST														
12	Billing Determinant-Dth	395,714	395,714	395,714	395,714	395,714	395,714	197,857	197,857	197,857	197,857	197,857	197,857	
13	Demand Rate	10,0660	10,0660	10,0660	10,0500	10,0500	10,0500	10,0500	10,0500	10,0500	10,0500	10,0500	10,0500	
14	Demand Cost	3,983,257	3,983,257	3,983,257	3,976,926	3,976,926	3,976,926	1,988,463	1,988,463	1,988,463	1,988,463	1,988,463	1,988,463	35,811,327
15	Total TCO Demand Cost	7,547,482	7,547,482	7,547,482	7,539,076	7,539,076	7,539,076	5,550,613	5,550,613	5,550,613	5,550,613	5,550,613	5,550,613	78,563,352

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No.	Description	2023				2024				Total \$				
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$		June \$	July \$	August \$	September \$
FT1-TCO Delmont														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	293,472
2	Demand Rate	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	
3	Demand Cost	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	
FT1-Uniontown														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	1,119,120
5	Demand Rate	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	7,9350	
6	Demand Cost	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	
CDS - Eagle/Rockwood														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	662,493
8	Demand Rate	23,5725	23,5725	23,5725	23,5730	23,5730	23,5730	23,5730	23,5730	23,5730	23,5730	23,5730	23,5730	
9	Demand Cost	55,207	55,207	55,207	55,208	55,208	55,208	55,208	55,208	55,208	55,208	55,208	55,208	
CDS - Rockwood														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	1,203,960
11	Demand Rate	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	20,0659	
12	Demand Cost	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	100,330	
CDS - Chambersburg														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	44,712
14	Demand Rate	23,5839	23,5839	23,5839	23,5844	23,5844	23,5844	23,5844	23,5844	23,5844	23,5844	23,5844	23,5844	
15	Demand Cost	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	
FT1-TCO @ Eagle Zone 3 Zone 3														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	198,120
17	Demand Rate	0.0000	0.0000	4,9530	4,9530	4,9530	4,9530	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	49,530	49,530	49,530	49,530	0	0	0	0	0	0	
FT1-MX														
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100	1,932
20	Demand Rate	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	1,6120	
21	Demand Cost	161	161	161	161	161	161	161	161	161	161	161	161	
FT1-M2														
22	Billing Determinant-Dth	1,200	1,200	1,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	210,498
23	Demand Rate	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	6,4970	
24	Demand Cost	7,796	7,796	7,796	20,790	20,790	20,790	20,790	20,790	20,790	20,790	20,790	20,790	
25	Total TETCO Demand Cost	284,936	284,936	334,466	347,461	347,461	347,461	297,931	297,931	297,931	297,931	297,931	297,931	3,734,307

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Eastern Gas Transmission and Storage

Line No.	Description	2024												Total \$
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Eastern Gas Transmission and Storage</u>													
	<u>GSS - Reservation</u>													
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
2	Demand Rate	2,6784	2,6784	2,6784	2,6749	2,6749	2,6749	2,6749	2,6749	2,6749	2,6749	2,6749	2,6749	
3	Demand Cost	64,282	64,282	64,282	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	64,198	770,628
	<u>GSS - Capacity</u>													
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	
5	Demand Rate	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	0,0258	
6	Demand Cost	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	48,276	579,312
	<u>FTNN</u>													
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	0,0000	5,9674	5,9674	5,9493	5,9493	5,9493	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	
9	Demand Cost	0	35,804	35,804	35,696	35,696	35,696	0	0	0	0	0	0	178,696
	<u>ET</u>													
10	Billing Determinant-Dth	23,903	24,903	24,903	24,903	24,903	24,903	23,903	23,903	23,903	23,903	23,903	23,903	
11	Total-DTH	5,9674	5,9674	5,9674	5,9493	5,9493	5,9493	5,9493	5,9493	5,9493	5,9493	5,9493	5,9493	
12	Demand Cost	142,639	148,606	148,606	148,155	148,155	148,155	142,206	142,206	142,206	142,206	142,206	142,206	1,737,552
13	Total DTI Demand Cost	255,197	296,968	296,968	296,325	296,325	296,325	254,680	254,680	254,680	254,680	254,680	254,680	3,266,188

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

Line No.	Description	2023			2024									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
Tennessee Gas FT-A (Direct) New Castle - 219 Line														
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
2	Demand Rate	4.8107	4.8107	4.8107	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112	4.8112
3	Demand Cost	76,971	76,971	76,971	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979	76,979
														923,724
Tennessee Gas FT-A (Direct) Pitt Terminal - 219 Line														
4	Billing Determinant-Dth	7,600	7,600	7,600	14,600	14,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
5	Demand Rate	4.5017	4.5017	4.5017	4.5484	4.5484	4.5484	4.5484	4.5484	4.5484	4.5484	4.5484	4.5484	4.5484
6	Demand Cost	34,213	34,213	34,213	66,407	66,407	34,568	34,568	34,568	34,568	34,568	34,568	34,568	34,568
														477,429
7	Total Tennessee Gas Demand Cost	111,184	111,184	111,184	143,386	143,386	111,547	111,547	111,547	111,547	111,547	111,547	111,547	111,547
														1,401,153

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

Line No.	Description	2023			2024					Total \$				
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$		June \$	July \$	August \$	September \$
<u>National - FT</u>														
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	8,6126	8,6126	8,6126	5,0076	5,0076	5,0076	5,0076	5,0076	5,0076	5,0076	5,0076	5,0076	
3	Demand Cost	37,069	37,069	37,069	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	305,184
<u>National - EFT</u>														
4	Billing Determinant-Dth	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
5	Demand Rate	8,8830	8,8830	8,8830	5,1512	5,1512	5,1512	5,1512	5,1512	5,1512	5,1512	5,1512	5,1512	
6	Demand Cost	35,532	35,532	35,532	20,605	20,605	20,605	20,605	20,605	20,605	20,605	20,605	20,605	292,041
<u>National - ESS Reservation</u>														
7	Billing Determinant-Dth	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	
8	Demand Rate	4,1127	4,1127	4,1127	2,7643	2,7643	2,7643	2,7643	2,7643	2,7643	2,7643	2,7643	2,7643	
9	Demand Cost	9,990	9,990	9,990	6,714	6,714	6,714	6,714	6,714	6,714	6,714	6,714	6,714	90,396
<u>National - ESS Capacity</u>														
10	Billing Determinant-Dth	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	
11	Demand Rate	0,0748	0,0748	0,0748	0,0502	0,0502	0,0502	0,0502	0,0502	0,0502	0,0502	0,0502	0,0502	
12	Demand Cost	19,982	19,982	19,982	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	180,645
13	Total National Fuel Demand Cost	102,573	102,573	102,573	62,283	62,283	62,283	62,283	62,283	62,283	62,283	62,283	62,283	868,266

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs

Line No.	Description	2023			2024									Total \$
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
<u>Equitrans</u>														
<u>FIS</u>														
1	Billing Determinant-Dth			26,741	26,741	26,741	26,741	27,075	15,075	15,075	15,075	15,075	15,075	
2	Demand Rate	27,092	26,741	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
3	Demand Cost	216,736	213,928	213,928	213,928	213,928	213,928	216,600	120,600	120,600	120,600	120,600	120,600	2,105,976
<u>FIS</u>														
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	18,870	0	0	0	0	0	0	
5	Demand Rate	0.0000	7,0000	7,0000	7,0000	7,0000	7,0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Demand Cost	0	132,090	132,090	132,090	132,090	132,090	0	0	0	0	0	0	660,450
7	Total Equitrans Demand Cost	216,736	346,018	346,018	346,018	346,018	346,018	216,600	120,600	120,600	120,600	120,600	120,600	2,766,426

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No.	Description	2023			2024									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TERM</u>														
<u>COLUMBIA TRANSMISSION</u>														
1	Quantity - DTH	0	0	303,000	303,000	284,000	0	0	0	0	0	0	0	0
2	Rate-\$/DTH	0.0000	0.0000	2,7464	1,7859	1,8232	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	Cost-\$	0	0	832,159	541,128	517,789	0	0	0	0	0	0	0	0
<u>TEXAS EASTERN</u>														
4	Quantity - DTH	92,000	667,000	687,000	689,000	644,000	689,000	28,000	29,000	29,000	30,000	30,000	29,000	29,000
5	Rate-\$/DTH	0.8044	1.6023	2,6289	1,9456	1,9143	1,6828	1,5707	1,4640	1,5390	1,6014	1,5249	1,1092	1,1092
6	Cost-\$	74,005	1,068,734	1,806,054	1,340,518	1,232,809	1,159,449	43,980	42,456	44,631	48,042	45,747	32,167	32,167
<u>TENNESSEE GAS PIPELINE</u>														
7	Quantity - DTH	0	0	231,000	232,000	216,000	0	0	0	0	0	0	0	0
8	Rate-\$/DTH	0.0000	0.0000	3,3813	2,3765	2,3387	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	Cost-\$	0	0	781,080	551,348	505,159	0	0	0	0	0	0	0	0
<u>CAP</u>														
10	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>LESS CAP BILLING</u>														
13	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total - DTH	92,000	667,000	1,221,000	1,224,000	1,144,000	689,000	28,000	29,000	29,000	30,000	30,000	29,000	29,000
17	Total Term Commodity	74,005	1,068,734	3,419,293	2,432,994	2,255,757	1,159,449	43,980	42,456	44,631	48,042	45,747	32,167	32,167
18	Cost-\$	74,005	1,068,734	3,419,293	2,432,994	2,255,757	1,159,449	43,980	42,456	44,631	48,042	45,747	32,167	32,167

*Beginning October 1, 2021, CAP customers will be served by Columbia sales service until a new supplier submits a successful bid to provide CAP gas supply.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No.	Description	2023			2024					Total				
		October	November	December	January	February	March	April	May		June	July	August	September
<u>SPOT</u>														
<u>Base</u>														
1	Quantity - DTH	1,273,000	60,000	2,492,000	3,163,000	2,803,000	366,000	3,584,000	3,696,000	3,618,000	3,004,000	2,970,000	982,000	28,011,000
2	Rate-\$/DTH	1.3666	1.7149	2.7838	1.8717	1.9305	1.7047	1.6523	1.5998	1.6911	1.8199	1.7617	1.5933	
3	Cost-\$	1,739,682	102,894	6,937,230	5,920,187	5,411,192	623,920	5,921,843	5,912,861	6,118,400	5,466,980	5,232,249	1,564,621	50,952,059
<u>Swing</u>														
4	Quantity - DTH	1,980,000	0	488,000	73,000	131,000	0	1,196,000	1,414,000	0	301,000	319,000	1,949,000	7,831,000
5	Rate-\$/DTH	1.0648	0.0000	2.5032	2.2034	1.8538	0.0000	1.5676	1.6163	0.0000	1.5401	1.4625	1.2568	
6	Cost-\$	2,108,304	0	1,171,498	160,848	242,848	0	1,874,850	2,285,448	0	463,570	466,538	2,449,503	11,223,407
7	Total - DTH	3,253,000	60,000	2,960,000	3,236,000	2,934,000	366,000	4,780,000	5,110,000	3,618,000	3,305,000	3,289,000	2,931,000	35,842,000
8	Total Spot	3,847,986	102,894	8,108,728	6,081,035	5,654,040	623,920	7,796,693	8,198,309	6,118,400	5,930,550	5,698,787	4,014,124	62,175,466
<u>Local Direct</u>														
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	1.1154	1.8240	2.6735	1.7335	1.7700	1.6880	1.6375	1.5840	1.5985	1.6705	1.6620	1.2440	
12	Cost-\$	24,539	38,304	58,817	38,137	35,400	37,136	34,388	34,848	33,569	36,751	36,564	26,124	434,577
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local	24,539	38,304	58,817	38,137	35,400	37,136	34,388	34,848	33,569	36,751	36,564	26,124	434,577
15	Commodity Cost - \$													

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage

Line No.	Description	2023					2024					Total			
		October	November	December	January	February	March	April	May	June	July		August	September	
<u>EASTERN - GSS</u>															
1	Injections - DTH	(210,000)	0	0	0	0	0	(277,000)	(326,000)	(347,000)	(159,000)	(157,000)	(106,000)	(1,582,000)	
2	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	1.9081	1.9388	1.6903	1.6308	1.6035	1.6894	1.7919	1.7303	1.3661		
3	Withdrawals - DTH	0	259,000	0	528,000	240,000	330,000	0	0	0	0	0	0		
4	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5347	2.5347	2.5347	2.2597	2.0084	1.9304	1.9047	1.8773	1.8170		
5	Cost-\$	(246,141)	656,073	0	1,338,322	608,328	836,451	(451,732)	(522,741)	(586,222)	(284,912)	(271,657)	(144,807)	930,962	
6	Injection Rate\$/Dth	0.0396	0.0396	0.0396	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393	0.0393		
7	Withdrawal Rate \$/Dth	0.0262	0.0262	0.0262	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256	0.0256		
8	Cost - \$	8,316	6,786	0	13,517	6,144	8,448	10,886	12,812	13,637	6,249	6,170	4,166	97,131	
<u>EQUITRANS - SS</u>															
9	Injections - DTH	(186,000)	0	0	0	0	0	(294,000)	(304,000)	(294,000)	(140,000)	(160,000)	(100,000)	(1,478,000)	
10	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	1.9081	1.9388	1.6903	1.6308	1.6035	1.6894	1.7919	1.7303	1.3661		
11	Withdrawals - DTH	0	395,000	306,000	315,000	104,000	489,000	0	0	0	0	0	0	1,609,000	
12	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5347	2.5347	2.5347	2.2597	2.0084	1.9304	1.9047	1.8773	1.8170		
13	Cost-\$	(218,011)	1,000,575	775,129	798,431	263,609	1,239,468	(479,455)	(487,464)	(496,684)	(250,866)	(276,848)	(136,610)	1,731,274	
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>TCO - FSS</u>															
16	Injections - DTH	(1,317,000)	0	0	0	0	0	(1,578,000)	(3,727,000)	(3,006,000)	(3,092,000)	(3,087,000)	(2,689,000)	(18,496,000)	
17	Injection Rate - \$/Dth	1.1721	1.6176	2.7568	1.9081	1.9388	1.6903	1.6308	1.6035	1.6894	1.7919	1.7303	1.3661		
18	Withdrawals - DTH	0	3,095,000	2,858,000	4,239,000	3,737,000	4,163,000	0	0	0	0	0	0	18,092,000	
19	Withdrawal Rate - \$/Dth	2.5331	2.5331	2.5331	2.5347	2.5347	2.5347	2.2597	2.0084	1.9304	1.9047	1.8773	1.8170		
20	Cost-\$	(1,543,656)	7,839,945	7,239,600	10,744,593	9,472,174	10,551,956	(2,573,402)	(5,976,245)	(5,078,336)	(5,540,555)	(5,341,436)	(3,673,443)	16,121,195	
21	Inject/With. Rate \$/DTH	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153		
22	Cost - \$	20,150	47,354	43,727	64,857	57,176	63,694	24,143	57,023	45,992	47,308	47,231	41,142	559,797	
<u>NATIONAL FUEL - ESS</u>															
23	Injections - DTH	(48,000)	0	0	0	0	0	0	(12,000)	(47,000)	(48,000)	(48,000)	(47,000)	(250,000)	
24	Injection Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6308	1.6035	1.6894	1.7919	1.7303	1.3661		
25	Withdrawals - DTH	0	19,000	2,000	3,000	15,000	57,000	8,000	0	0	0	0	0	104,000	
26	Withdrawal Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.2597	2.0084	1.9304	1.9047	1.8773	1.8170		
27	Cost-\$	0	0	0	0	0	0	18,078	(19,242)	(79,402)	(86,011)	(83,054)	(64,207)	(313,838)	
28	Inject/With. Rate \$/DTH	0.0473	0.0473	0.0473	0.0472	0.0472	0.0472	0.0472	0.0472	0.0472	0.0472	0.0472	0.0472		
29	Cost - \$	2,270	899	95	142	708	2,690	378	566	2,218	2,266	2,266	2,218	16,666	
30	Quantity - DTH	(1,761,000)	3,768,000	3,166,000	5,085,000	4,096,000	5,039,000	(2,141,000)	(4,369,000)	(3,694,000)	(3,439,000)	(3,452,000)	(2,942,000)	(644,000)	
31	Total Purchase Cost	(2,007,808)	9,496,593	8,014,729	12,881,346	10,344,111	12,627,875	(3,486,511)	(7,005,692)	(6,240,644)	(6,162,344)	(5,972,995)	(4,019,067)	18,783,211	
32	Total Inject/With. Cost	30,736	55,039	43,822	78,516	64,028	74,832	35,407	70,401	61,847	55,823	55,667	47,526	656,968	

Witness M. L. Battig

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No.	Description	2023				2024				Total				
		October	November	December	January	February	March	April	May		June	July	August	September
<u>ICO - SST</u>														
1	Injections - DTH	(1,317,000)	0	0	0	0	0	(1,578,000)	(3,727,000)	(3,006,000)	(3,092,000)	(3,087,000)	(2,689,000)	(18,496,000)
2	Withdrawals - DTH	0	3,095,000	2,858,000	4,239,000	3,737,000	4,163,000	0	0	0	0	0	0	18,092,000
3	Trans. Chrg. \$/Dth	0.0147	0.0147	0.0147	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0
4	Cost-\$	19,360	45,497	42,013	61,889	54,560	60,780	23,039	54,414	43,888	45,143	45,070	39,259	534,912
<u>EASTERN - GSS</u>														
5	Injections - DTH	(210,000)	0	0	0	0	0	(277,000)	(326,000)	(347,000)	(159,000)	(157,000)	(106,000)	(1,582,000)
6	Withdrawals - DTH	0	259,000	0	528,000	240,000	330,000	0	0	0	0	0	0	1,357,000
7	Trans. Chrg. \$/Dth	0.0147	0.0108	0.0108	0.0112	0.0112	0.0112	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0
8	Cost-\$	3,087	2,797	0	5,914	2,688	3,696	4,044	4,760	5,066	2,321	2,292	1,548	38,213
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(186,000)	0	0	0	0	0	(294,000)	(304,000)	(294,000)	(140,000)	(160,000)	(100,000)	(1,478,000)
10	Withdrawals - DTH	0	395,000	306,000	315,000	104,000	489,000	0	0	0	0	0	0	1,609,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NATIONAL FUEL</u>														
13	Injections - DTH	(48,000)	0	0	0	0	0	0	(12,000)	(47,000)	(48,000)	(48,000)	(47,000)	(250,000)
14	Withdrawals - DTH	0	19,000	2,000	3,000	15,000	57,000	8,000	0	0	0	0	0	104,000
15	Trans. Chrg. \$/Dth	0.0238	0.0238	0.0238	0.0162	0.0162	0.0162	0.0162	0.0162	0.0162	0.0162	0.0162	0.0162	0
16	Cost-\$	1,142	452	48	49	243	923	130	194	761	778	778	761	6,259
17	Total Storage - DTH	(1,761,000)	3,768,000	3,166,000	5,085,000	4,096,000	5,039,000	(2,141,000)	(4,369,000)	(3,694,000)	(3,439,000)	(3,452,000)	(2,942,000)	(644,000)
18	Total EUB - DTH	235,000	(148,000)	(518,000)	(807,000)	(636,000)	(322,000)	84,000	344,000	433,000	455,000	459,000	421,000	0
19	Total DTH	(1,526,000)	3,620,000	2,648,000	4,278,000	3,460,000	4,717,000	(2,057,000)	(4,025,000)	(3,261,000)	(2,984,000)	(2,993,000)	(2,521,000)	(644,000)
20	Total Purchase Cost	(2,007,808)	9,496,593	8,014,729	12,881,346	10,344,111	12,627,875	(3,486,511)	(7,005,692)	(6,240,644)	(6,162,344)	(5,972,995)	(4,019,067)	18,469,593
21	Total Choice Bank Cost	609,355	(383,764)	(1,343,174)	(1,622,855)	(1,278,978)	(647,533)	168,922	691,775	870,751	914,992	923,036	846,619	(250,854)
22	Total Inject/With. Cost	30,736	55,039	43,822	78,516	64,028	74,832	35,407	70,401	61,847	55,823	55,667	47,526	673,644
23	Total Transp. Charge	23,589	48,746	42,061	67,852	57,491	65,399	27,213	59,368	49,715	48,242	48,140	41,568	579,384
24	Total Storage Cost	(1,344,128)	9,216,614	6,757,438	11,404,859	9,186,652	12,120,573	(3,254,969)	(6,184,148)	(5,258,331)	(5,143,287)	(4,946,152)	(3,083,354)	19,471,767

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

<u>Line No.</u>	<u>Description</u>	<u>Total Demand \$</u>	<u>Total Commodity \$</u>	<u>Total Amount \$</u>
1	Remaining Balance - Over (Under) Collection from 2022 - 1307(f)			
2	(See Schedule 2a and 2b)	617,240	22,505	639,745
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2022 through September, 2023 (See Schedule 3 herein)	1,819,085	0	1,819,085
5	Over (Under) Collection for the period October, 2022 through			
6	September 2023 (See Schedule 4 herein)	(8,166,434)	1,226,938	(6,939,496)
7	Interest on Over (Under) Collection for the period October, 2022 through			
8	September, 2023 (See Schedule 4 herein)	(203,370)	(293,201)	(496,571)
9	Penalty Credits/Supplier Refunds Received October, 2022 through			
10	September, 2023 (See Schedule 5 herein)	<u>1,360,074</u>	<u>0</u>	<u>1,360,074</u>
11	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(4,573,405)</u>	<u>956,242</u>	<u>(3,617,163)</u>

Exhibit 1-E
Schedule 2a
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

<u>COMMODITY</u>					
Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/ Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2022 1307(f):				(13,956,363)
2	Beginning Balance Adjustment				456,973 2_
3	Beginning Balance Adjustment				12,201 3_
4	Beginning Balance Adjustment				2,736 4_
5	October, 2022	6,766,133	0.04166	281,877	
6		6,781,819	0.01277	86,604	
7	November	25,786,204	0.04166	1,074,253	
8		34,283	0.01277	438	
9	December	56,438,043	0.04166	2,351,209	
10	January, 2023 1_	26,414,942	0.03505	925,844	
11		44,376,729	0.04166	1,848,735	
12	February	61,365,571	0.03505	2,150,863	
13		(6,718)	0.04166	(280)	
14	March	50,422,808	0.03505	1,767,319	
15	April	37,480,378	0.03505	1,313,687	
16	May	20,191,142	0.03505	707,700	
17	June	9,325,154	0.03505	326,847	
18	July	6,809,488	0.03505	238,673	
19	August	5,947,109	0.03505	208,446	
20	September	6,412,063	0.03505	224,743	
21	Amount Collected/(Passed Back) during 2022 1307(f) Period				<u>13,506,958</u>
22	Remaining Balance to be Passed Back in the 2023 1307(f)				<u><u>22,505</u></u>

1_ / Rate in effect January 1, 2023.

2_ / Represents a commodity interest adjustment for the period of February 2022 to September 2022 increasing the interest rate from 3.25% to the prime rate as of January 31, 2023 of 7.50%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

3_ / Correction for Audit Finding No. 2 from the Company's 2018-2021 Purchased Gas Cost Audit.

4_ / Correction for Audit Finding No. 4 from the Company's 2018-2021 Purchased Gas Cost Audit.

Exhibit 1-E
Schedule 2a
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2022 THROUGH SEPTEMBER, 2022

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2022	26,402,154	21,994,379	4,407,775	14 / 12	3.25%	167,128	7.50%	385,680	218,552
2	March	18,531,981	14,327,395	4,204,585	13 / 12	3.25%	148,036	7.50%	341,623	193,587
3	April	14,335,978	14,170,225	165,753	12 / 12	3.25%	5,387	7.50%	12,431	7,044
4	May	8,415,712	5,883,822	2,531,891	11 / 12	3.25%	75,429	7.50%	174,067	98,638
5	June	3,223,243	1,154,212	2,069,031	10 / 12	3.25%	56,036	7.50%	129,314	73,278
6	July	2,198,717	3,108,520	(909,803)	9 / 12	3.25%	(22,176)	7.50%	(51,176)	(29,000)
7	August	1,711,050	6,319,760	(4,608,710)	8 / 12	3.25%	(99,855)	7.50%	(230,436)	(130,581)
8	September	1,840,231	813,480	1,026,750	7 / 12	3.25%	19,465	7.50%	44,920	25,455
9	TOTAL	76,659,065	67,771,793	8,887,272			349,450		806,423	456,973

Exhibit 1-E
Schedule 2b
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF DEMAND COST OF GAS
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

<u>DEMAND</u>					
Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2022 1307(f):				1,997,675
2	Beginning Balance Adjustment				231,610 2_ /
3	October, 2022	8,106,141	(0.00390)	(31,614)	
4		8,111,333	0.01651	133,918	
5	November	30,861,870	(0.00390)	(120,362)	
6		27,183	0.01651	449	
7	December	67,088,087	(0.00390)	(261,644)	
8	January, 2023 1_ /	31,566,119	(0.00419)	(132,262)	
9		52,788,920	(0.00390)	(205,877)	
10	February	73,251,751	(0.00419)	(306,925)	
11		(11,119)	(0.00390)	43	
12	March	60,236,582	(0.00419)	(252,391)	
13	April	44,708,566	(0.00419)	(187,329)	
14	May	24,213,600	(0.00419)	(101,455)	
15	June	11,456,874	(0.00419)	(48,004)	
16	July	8,292,230	(0.00419)	(34,744)	
17	August	7,359,707	(0.00419)	(30,837)	
18	September	7,878,431	(0.00419)	(33,011)	
19	Amount Collected/(Passed Back) during 2022 1307(f) Period				<u>(1,612,045)</u>
20	Remaining Balance to be Passed Back in the 2023 1307(f)				<u><u>617,240</u></u>

1_ / Rate in effect January 1, 2023.

2_ / Represents a commodity interest adjustment for the period of February 2022 to September 2022 increasing the interest rate from 3.25% to the prime rate as of January 31, 2023 of 7.50%. Please refer to Exh. 1-E, Schedule 2b, Sheet 2 for a detailed calculation for this adjustment.

Exhibit 1-E
Schedule 2b
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
FEBRUARY, 2022 THROUGH SEPTEMBER, 2022

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2022	18,325,496	8,056,540	10,268,956	14 / 12	3.25%	389,365	7.50%	898,534	509,169
2	March	12,960,919	8,780,759	4,180,160	13 / 12	3.25%	147,176	7.50%	339,638	192,462
3	April	9,084,047	6,061,140	3,022,907	12 / 12	3.25%	98,244	7.50%	226,718	128,474
4	May	4,482,910	6,158,264	(1,675,354)	11 / 12	3.25%	(49,912)	7.50%	(115,181)	(65,269)
5	June	1,796,744	6,031,397	(4,234,653)	10 / 12	3.25%	(114,689)	7.50%	(264,666)	(149,977)
6	July	1,489,578	6,025,459	(4,535,881)	9 / 12	3.25%	(110,562)	7.50%	(255,143)	(144,581)
7	August	1,495,422	6,032,097	(4,536,675)	8 / 12	3.25%	(98,295)	7.50%	(226,834)	(128,539)
8	September	1,600,023	6,042,203	(4,442,180)	7 / 12	3.25%	(84,216)	7.50%	(194,345)	(110,129)
9	TOTAL	51,235,138	53,187,859	(1,952,721)			177,111		408,721	231,610

Exhibit 1-E
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2022 - 1307(f)
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2022	8,106,141	(0.00352)	(28,534)	
2		8,111,333	(0.00328)	(26,605)	
3	November	30,861,870	(0.00352)	(108,634)	
4		27,183	(0.00328)	(89)	
5	December	67,088,087	(0.00352)	(236,150)	
6	January, 2023 1_ /	84,355,039	(0.00352)	(296,930)	
7	February	73,240,632	(0.00352)	(257,807)	
8	March	60,236,582	(0.00352)	(212,033)	
9	April	44,708,566	(0.00352)	(157,374)	
10	May	24,213,600	(0.00352)	(85,232)	
11	June	11,456,874	(0.00352)	(40,328)	
12	July	8,292,230	(0.00352)	(29,189)	
13	August	7,359,707	(0.00352)	(25,906)	
14	September	7,878,431	(0.00352)	(27,732)	
15	Amount Passed Back in the 2022 1307(f)				<u>(1,532,543)</u>
16	Current Estimate Unified Sharing Mechanism - \$3,351,628				3,351,628
17	Amount to be Passed Back in the 2023 1307(f)				<u><u>1,819,085</u></u>

1_ / Rate in effect January 1, 2023.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Commodity Sales		Rate Schedule NSS Gas Cost Recovery	Total Commodity Purchase Gas Cost Recovery		Total Commodity Cost of Fuel	Total Commodity Over/(Under) Collection		Number of Months	Rate	Commodity Over/(Under) Collection Interest	Total Commodity Over/(Under) Collection
		(1)	\$		(3 = 1 + 2)	\$		(5 = 3 - 4)	\$				
Reference: Sch. 4, Pg. 2 Sch. 4, Pg. 3													
Actuals through September 2023													
1	October, 2022	6,428,985		18,198	6,447,182	13,008,949		(6,561,766)	18 / 12	7.50%	(738,199)	(7,299,965)	
2	November	17,232,381		31,447	17,263,828	25,942,872		(8,679,045)	17 / 12	7.50%	(922,148)	(9,601,193)	
3	December	37,680,616		48,386	37,729,001	45,094,678		(7,365,677)	16 / 12	7.50%	(736,568)	(8,102,245)	
4	January, 2023	44,915,812		31,487	44,947,299	33,497,622		11,449,677	15 / 12	7.50%	1,073,407	12,523,084	
5	February	35,478,472		17,305	35,495,777	28,201,626		7,294,150	14 / 12	7.50%	638,238	7,932,388	
6	March	24,725,989		11,797	24,737,786	33,018,384		(8,280,598)	13 / 12	7.50%	(672,799)	(8,953,397)	
7	April	15,019,864		5,325	15,025,189	3,468,234	1_ /	11,556,955	12 / 12	7.50%	866,772	12,423,727	
8	May	7,754,039		4,904	7,758,943	3,320,253		4,438,690	11 / 12	7.50%	305,160	4,743,850	
9	June	3,583,319		1,151	3,584,470	4,032,397		(447,927)	10 / 12	7.50%	(27,995)	(475,922)	
10	July	2,666,091		2,183	2,668,273	2,073,429		594,844	9 / 12	7.50%	33,460	628,304	
11	August	2,378,517		2,662	2,381,179	979,367		1,401,812	8 / 12	7.50%	70,091	1,471,903	
12	September	2,561,776		2,566	2,564,341	6,738,519		(4,174,177)	7 / 12	7.50%	(182,620)	(4,356,797)	
13	TOTAL	200,425,859		177,409	200,603,269	199,376,331		1,226,938			(293,201)	933,737	

1_ / Gas costs and associated interest for April 2023 was revised from the October 2023 PGC filing.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

Line No.	Month	Total Demand Sales Revenue	Total Banking and Balancing Revenue	Total Standby Demand Revenue	NSS Capacity Release Revenue	Demand Purchased Gas Cost Recovery	Demand Cost of Fuel	Total Demand Over/(Under) Collection	Number of Months	Rate	Demand Over/(Under) Collection Interest	Total Demand Over/(Under) Collection
		(1) \$	(2) \$	(3) \$	(4) \$	(5 = 1+2+3+4) \$	(6) \$	(7 = 5 - 6) \$	(8)	(9)	(10 = 7 x 8 x 9)	(11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
Actuals through September 2023												
1	October, 2022	3,017,396	86	66,086	35	3,083,603	8,059,301	(4,975,698)	18 / 12	7.50%	(559,766)	(5,535,464)
2	November	5,488,169	184	61,529	464	5,550,345	8,243,147	(2,692,802)	17 / 12	7.50%	(286,110)	(2,978,912)
3	December	11,914,848	172	55,790	1,329	11,972,139	8,372,937	3,599,202	16 / 12	7.50%	359,920	3,959,122
4	January, 2023	14,913,594	196	55,790	804	14,970,384	8,301,623	6,668,761	15 / 12	7.50%	625,196	7,293,957
5	February	12,852,859	175	55,799	792	12,909,625	8,290,146	4,619,479	14 / 12	7.50%	404,204	5,023,683
6	March	10,449,276	122	56,738	(220)	10,505,916	8,291,760	2,214,155	13 / 12	7.50%	179,900	2,394,055
7	April	7,759,495	89	56,738	36	7,816,358	6,056,320	1,760,038	12 / 12	7.50%	132,003	1,892,041
8	May	4,321,712	62	55,156	25	4,376,955	6,417,842	(2,040,887)	11 / 12	7.50%	(140,311)	(2,181,198)
9	June	2,042,878	23	55,156	9	2,098,066	6,224,368	(4,126,302)	10 / 12	7.50%	(257,894)	(4,384,196)
10	July	1,686,155	33	55,156	13	1,741,356	6,194,108	(4,452,752)	9 / 12	7.50%	(250,467)	(4,703,219)
11	August	1,705,433	48	55,819	20	1,761,320	6,191,128	(4,429,808)	8 / 12	7.50%	(221,490)	(4,651,298)
12	September	1,826,164	46	55,819	19	1,882,048	6,191,870	(4,309,822)	7 / 12	7.50%	(188,555)	(4,498,377)
13	TOTAL	77,977,978	1,235	685,575	3,327	78,668,115	86,834,549	(8,166,434)			(203,370)	(8,369,804)

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2022 Est. Old	6,766,133	0.28139	1,903,922
2	October, 2022 Est. New	6,766,133	0.66775	4,518,085
3	September, 2022 Est.	(6,486,389)	0.28139	(1,825,205)
4	September, 2022 Act.	6,502,075	0.28139	1,829,619
5	September Act. Prior Period Adjustments	0	-	2,563
6	Total	13,547,952		6,428,985
7	November, 2022 Est. New	25,751,921	0.66775	17,195,845
8	October, 2022 Est. Old	(6,766,133)	0.28139	(1,903,922)
9	October, 2022 Est. New	(6,766,133)	0.66775	(4,518,085)
10	October, 2022 Act. Old	6,800,416	0.28139	1,913,569
11	October, 2022 Act. New	6,800,416	0.66775	4,540,978
12	October Act. Prior Period Adjustments	0	-	3,996
13	Total	25,820,487		17,232,381
14	December, 2022 Est.	56,330,393	0.66775	37,614,620
15	November, 2022 Est.	(25,751,921)	0.66775	(17,195,845)
16	November, 2022 Act.	25,859,571	0.66775	17,267,729
17	November Act. Prior Period Adjustments	0	-	(5,887)
18	Total	56,438,043		37,680,616
19	January, 2023 Est. Old	44,213,246	0.66775	29,523,395
20	January, 2023 Est. New	26,414,942	0.57832	15,276,289
21	December, 2022 Est.	(56,330,393)	0.66775	(37,614,620)
22	December, 2022 Act.	56,493,876	0.66775	37,723,786
23	December Act. Prior Period Adjustments	0	-	6,962
24	Total	70,791,671		44,915,812
25	February, 2023 Est. New	61,369,584	0.57832	35,491,258
26	January, 2023 Est. Old	(44,213,246)	0.66775	(29,523,395)
27	January, 2023 Est. New	(26,414,942)	0.57832	(15,276,289)
28	January, 2023 Act. Old	44,206,528	0.66775	29,518,909
29	January, 2023 Act. New	26,410,929	0.57832	15,273,968
30	January Act. Prior Period Adjustments	0	-	(5,979)
31	Total	61,358,853		35,478,472
32	March, 2023 Est. Old	24,515,768	0.57832	14,177,959
33	March, 2023 Est. New	26,032,207	0.40773	10,614,112
34	February, 2023 Est.	(61,369,584)	0.57832	(35,491,258)
35	February, 2023 Act.	61,244,417	0.57832	35,418,871
36	February Act. Prior Period Adjustments	0	-	6,305
37	Total	50,422,808		24,725,989

Exhibit 1-E
Schedule 4
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	April, 2023 Est. Old	26,384,938	0.40773	10,757,931
2	April, 2023 Est. New	11,146,980	0.38418	4,282,447
3	March, 2023 Est. Old	(24,515,768)	0.57832	(14,177,959)
4	March, 2023 Est. New	(26,032,207)	0.40773	(10,614,112)
5	March, 2023 Act. Old	24,490,771	0.57832	14,163,503
6	March, 2023 Act. New	26,005,664	0.40773	10,603,289
7	March Act. Prior Period Adjustments	0	-	4,765
8	Total	37,480,378		15,019,864
9	May, 2023 Est.	20,152,159	0.38418	7,742,056
10	April, 2023 Est. Old	(26,384,938)	0.40773	(10,757,931)
11	April, 2023 Est. New	(11,146,980)	0.38418	(4,282,447)
12	April, 2023 Act. Old	26,412,343	0.40773	10,769,105
13	April, 2023 Act. New	11,158,558	0.38418	4,286,895
14	April Act. Prior Period Adjustments	0	-	(3,639)
15	Total	20,191,142		7,754,039
16	June, 2023 Est.	9,323,404	0.38418	3,581,865
17	May, 2023 Est.	(20,152,159)	0.38418	(7,742,056)
18	May, 2023 Act.	20,153,909	0.38418	7,742,729
19	May Act. Prior Period Adjustments	0	-	781
20	Total	9,325,154		3,583,319
21	July, 2023 Est. Old	3,685,635	0.38418	1,415,947
22	July, 2023 Est. New	3,164,987	0.39968	1,264,982
23	June, 2023 Est.	(9,323,404)	0.38418	(3,581,865)
24	June, 2023 Act.	9,282,270	0.38418	3,566,062
25	June Act. Prior Period Adjustments		-	964
26	Total	6,809,488		2,666,091
27	August, 2023 Est.	5,976,065	0.39968	2,388,514
28	July, 2023 Est. Old	(3,685,635)	0.38418	(1,415,947)
29	July, 2023 Est. New	(3,164,987)	0.39968	(1,264,982)
30	July, 2023 Act. Old	3,670,056	0.38418	1,409,962
31	July, 2023 Act. New	3,151,610	0.39968	1,259,635
32	July Act. Prior Period Adjustments	0	-	1,335
33	Total	5,947,109		2,378,517
34	September, 2023 Est.	6,475,715	0.39968	2,588,214
35	August, 2023 Est.	(5,976,065)	0.39968	(2,388,514)
36	August, 2023 Act.	5,912,413	0.39968	2,363,073
37	August Act. Prior Period Adjustments	0	-	(998)
38	Total	6,412,063		2,561,776
39	TOTAL	364,545,148		200,425,859

Exhibit 1-E
Schedule 4
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	RATE SCHEDULE NSS		NSS GAS COST RECOVERY (3=1*2) \$
		VOLUMES	RATE	
		(1) THERM	(2) \$/THERM	
1	October, 2022 Est.	38,000	0.47889	18,198
2	September, 2022 Act.	23,000	0.81350	18,711
3	September, 2022 Est.	<u>(23,000)</u>	0.81350	<u>(18,711)</u>
4		38,000		18,198
5	November, 2022 Est.	75,000	0.37760	28,320
6	October, 2022 Act.	44,530	0.47889	21,325
7	October, 2022 Est.	<u>(38,000)</u>	0.47889	<u>(18,198)</u>
8		81,530		31,447
9	December, 2022 Est.	92,000	0.59119	54,389
10	November, 2022 Act.	59,100	0.37760	22,316
11	November, 2022 Est.	<u>(75,000)</u>	0.37760	<u>(28,320)</u>
12		76,100		48,386
13	January, 2023 Est.	98,000	0.38970	38,191
14	December, 2022 Act.	80,660	0.59119	47,685
15	December, 2022 Est.	<u>(92,000)</u>	0.59119	<u>(54,389)</u>
16		86,660		31,487
17	February, 2023 Est.	104,000	0.26558	27,620
18	January, 2023 Act.	71,530	0.38970	27,875
19	January, 2023 Est.	<u>(98,000)</u>	0.38970	<u>(38,191)</u>
20		77,530		17,305
21	March, 2023 Est.	83,000	0.23560	19,555
22	February, 2023 Act.	74,790	0.26558	19,863
23	February, 2023 Est.	<u>(104,000)</u>	0.26558	<u>(27,620)</u>
24		53,790		11,797
25	April, 2023 Est.	67,000	0.17646	11,823
26	March, 2023 Act.	55,420	0.23560	13,057
27	March, 2023 Est.	<u>(83,000)</u>	0.23560	<u>(19,555)</u>
28		39,420		5,325
29	May, 2023 Est.	45,000	0.17890	8,051
30	April, 2023 Act.	49,170	0.17646	8,677
31	April, 2023 Est.	<u>(67,000)</u>	0.17646	<u>(11,823)</u>
32		27,170		4,904
33	June, 2023 Est.	24,000	0.14955	3,589
34	May, 2023 Act.	31,370	0.17890	5,612
35	May, 2023 Est.	<u>(45,000)</u>	0.17890	<u>(8,051)</u>
36		10,370		1,151
37	July, 2023 Est.	22,000	0.15148	3,333
38	June, 2023 Act.	16,310	0.14955	2,439
39	June, 2023 Est.	<u>(24,000)</u>	0.14955	<u>(3,589)</u>
40		14,310		2,183
41	August, 2023 Est.	23,000	0.12614	2,901
42	July, 2023 Act.	20,420	0.15148	3,093
43	July, 2023 Est.	<u>(22,000)</u>	0.15148	<u>(3,333)</u>
44		21,420		2,662
45	September, 2023 Est.	23,000	0.12614	2,901
46	August, 2023 Act.	20,340	0.12614	2,566
47	August, 2023 Est.	<u>(23,000)</u>	0.12614	<u>(2,901)</u>
48		20,340		2,566
49	TOTAL	<u>546,640</u>		<u>177,409</u>

Exhibit 1-E
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Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2022 Est. Old	6,766,133	0.19844	1,342,671
2	October, 2022 Est. New	6,766,133	0.18127	1,226,497
3	October Choice - Est. Old	1,221,530	0.17188	209,957
4	October Choice - Est. New	1,168,940	0.15630	182,705
5	October Est. Priority One Transportation Old	171,069	0.19844	33,947
6	October Est. Priority One Transportation New	171,069	0.18127	31,010
7	September, 2022 Est.	(6,486,389)	0.19844	(1,287,159)
8	September 2022 Act.	6,502,075	0.19844	1,290,272
9	September Choice - Est.	(1,197,025)	0.17188	(205,745)
10	September Choice - Act.	1,196,457	0.17188	205,647
11	September Est. Priority One Transportation	(239,927)	0.19844	(47,611)
12	September Act. Priority One Transportation	177,410	0.19844	35,205
13	Total	16,217,475		3,017,396
14	November, 2022 Est. New	25,751,921	0.18127	4,668,051
15	November Choice - Est. New	4,467,826	0.15630	698,321
16	November Est. Priority One Transportation New	614,935	0.18127	111,469
17	October Est. Old	(6,766,133)	0.19844	(1,342,671)
18	October Est. New	(6,766,133)	0.18127	(1,226,497)
19	October Act. Old	6,800,416	0.19844	1,349,475
20	October Act. New	6,800,416	0.18127	1,232,711
21	October Choice - Est. Old	(1,221,530)	0.17188	(209,957)
22	October Choice - Est. New	(1,168,940)	0.15630	(182,705)
23	October Choice - Act. Old	1,221,435	0.17188	209,940
24	October Choice - Act. New	1,168,848	0.15630	182,691
25	October Est. Priority One Transportation Old	(171,069)	0.19844	(33,947)
26	October Est. Priority One Transportation New	(171,069)	0.18127	(31,010)
27	October Act. Priority One Transportation Old	164,065	0.19844	32,557
28	October Act. Priority One Transportation New	164,065	0.18127	29,740
29	Total	30,889,053		5,488,169
30	December, 2022 Est.	56,330,393	0.18127	10,211,010
31	December Choice - Est.	9,860,533	0.15630	1,541,201
32	December Est. Priority One Transportation	862,338	0.18127	156,316
33	November Est.	(25,751,921)	0.18127	(4,668,051)
34	November Act.	25,859,571	0.18127	4,687,564
35	November Choice - Est.	(4,467,826)	0.15630	(698,321)
36	November Choice - Act.	4,467,504	0.15630	698,271
37	November Est. Priority One Transportation	(614,935)	0.18127	(111,469)
38	November Act. Priority One Transportation	542,430	0.18127	98,326
39	Total	67,088,087		11,914,848
40	January, 2023 Est. Old	44,213,246	0.18127	8,014,535
41	January, 2023 Est. New	26,414,942	0.17937	4,738,048
42	January Choice - Est. Old	7,741,488	0.15630	1,209,995
43	January Choice - Est. New	4,785,191	0.15342	734,144
44	January Est. Priority One Transportation Old	612,587	0.18127	111,044
45	January Est. Priority One Transportation New	365,986	0.17937	65,647
46	December 2022 Est.	(56,330,393)	0.18127	(10,211,010)
47	December 2022 Act.	56,493,876	0.18127	10,240,645
48	December Choice - Est.	(9,860,533)	0.15630	(1,541,201)
49	December Choice - Act.	9,860,027	0.15630	1,541,122
50	December Est. Priority One Transportation	(862,338)	0.18127	(156,316)
51	December Act. Priority One Transportation	920,960	0.18127	166,942
52	Total	84,355,039		14,913,594

Exhibit 1-E
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Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2023 Est. New	61,369,584	0.17937	11,007,862
2	February Choice - Est. New	10,979,934	0.15342	1,684,541
3	February Est. Priority One Transportation New	909,197	0.17937	163,083
4	January Est. Old	(44,213,246)	0.18127	(8,014,535)
5	January Est. New	(26,414,942)	0.17937	(4,738,048)
6	January Act. Old	44,206,528	0.18127	8,013,317
7	January Act. New	26,410,929	0.17937	4,737,328
8	January Choice - Est. Old	(7,741,488)	0.15630	(1,209,995)
9	January Choice - Est. New	(4,785,191)	0.15342	(734,144)
10	January Choice - Act. Old	7,725,952	0.15630	1,207,566
11	January Choice - Act. New	4,775,588	0.15342	732,671
12	January Est. Priority One Transportation Old	(612,587)	0.18127	(111,044)
13	January Est. Priority One Transportation New	(365,986)	0.17937	(65,647)
14	January Act. Priority One Transportation Old	623,721	0.18127	113,062
15	January Act. Priority One Transportation New	372,639	0.17937	66,840
16	Total	73,240,632		12,852,859
17	March, 2023 Est. Old	24,515,768	0.17937	4,397,393
18	March, 2023 Est. New	26,032,207	0.17554	4,569,694
19	March Choice - Est. Old	4,204,785	0.15342	645,098
20	March Choice - Est. New	4,722,571	0.14862	701,869
21	March Est. Priority One Transportation Old	444,848	0.17937	79,792
22	March Est. Priority One Transportation New	472,365	0.17554	82,919
23	February Est.	(61,369,584)	0.17937	(11,007,862)
24	February Act.	61,244,417	0.17937	10,985,411
25	February Choice - Est.	(10,979,934)	0.15342	(1,684,541)
26	February Choice - Act.	10,967,355	0.15342	1,682,612
27	February Est. Priority One Transportation	(909,197)	0.17937	(163,083)
28	February Act. Priority One Transportation	891,870	0.17937	159,975
29	Total	60,237,471		10,449,276
30	April, 2023 Est. Old	26,384,938	0.17554	4,631,612
31	April, 2023 Est. New	11,146,980	0.18258	2,035,216
32	April Choice - Est. Old	4,751,904	0.14862	706,228
33	April Choice - Est. New	2,036,530	0.15587	317,434
34	April Est. Priority One Transportation Old	437,676	0.17554	76,830
35	April Est. Priority One Transportation New	184,907	0.18258	33,760
36	March, 2023 Est. Old	(24,515,768)	0.17937	(4,397,393)
37	March, 2023 Est. New	(26,032,207)	0.17554	(4,569,694)
38	March Act. Old	24,490,771	0.17937	4,392,910
39	March Act. New	26,005,664	0.17554	4,565,034
40	March Choice - Est. Old	(4,204,785)	0.15342	(645,098)
41	March Choice - Est. New	(4,722,571)	0.14862	(701,869)
42	March Choice - Act. Old	4,202,126	0.15342	644,690
43	March Choice - Act. New	4,719,585	0.14862	701,425
44	March Est. Priority One Transportation Old	(444,848)	0.17937	(79,792)
45	March Est. Priority One Transportation New	(472,365)	0.17554	(82,919)
46	March Act. Priority One Transportation Old	358,483	0.17937	64,301
47	March Act. Priority One Transportation New	380,657	0.17554	66,821
48	Total	44,707,677		7,759,495
49	May, 2023 Est. New	20,152,159	0.18258	3,679,381
50	May Choice - Est. New	3,706,155	0.15587	577,678
51	May Est. Priority One Transportation New	334,035	0.18258	60,988
52	April Est. Old	(26,384,938)	0.17554	(4,631,612)
53	April Est. New	(11,146,980)	0.18258	(2,035,216)
54	April Act. Old	26,412,343	0.17554	4,636,423
55	April Act. New	11,158,558	0.18258	2,037,330
56	April Choice - Est. Old	(4,751,904)	0.14862	(706,228)
57	April Choice - Est. New	(2,036,530)	0.15587	(317,434)
58	April Choice - Act. Old	4,754,782	0.14862	706,656
59	April Choice - Act. New	2,037,764	0.15587	317,626
60	April Est. Priority One Transportation Old	(437,676)	0.17554	(76,830)
61	April Est. Priority One Transportation New	(184,907)	0.18258	(33,760)
62	April Act. Priority One Transportation Old	422,320	0.17554	74,134
63	April Act. Priority One Transportation New	178,420	0.18258	32,576
64	Total	24,213,601		4,321,712

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND	COST OF GAS	DEMAND COST RECOVERY
		COST OF GAS	GAS	
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2023 Est.	9,323,404	0.18258	1,702,267
2	June Choice - Est.	1,817,956	0.15587	283,365
3	June Est. Priority One Transportation	251,565	0.18258	45,931
4	May Est.	(20,152,159)	0.18258	(3,679,381)
5	May Act.	20,153,909	0.18258	3,679,701
6	May Choice - Est.	(3,706,155)	0.15587	(577,678)
7	May Choice - Act.	3,719,659	0.15587	579,783
8	May Est. Priority One Transportation	(334,035)	0.18258	(60,988)
9	May Act. Priority One Transportation	382,730	0.18258	69,879
10	Total	11,456,874		2,042,878
11	July, 2023 Est. Old	3,685,635	0.18258	672,923
12	July, 2023 Est. New	3,164,987	0.23621	747,602
13	July Choice - Est. Old	697,055	0.15587	108,650
14	July Choice - Est. New	638,300	0.20935	133,628
15	July Est. Priority One Transportation Old	90,226	0.18258	16,473
16	July Est. Priority One Transportation New	77,480	0.23621	18,302
17	June 2023 Est.	(9,323,404)	0.18258	(1,702,267)
18	June 2023 Act.	9,282,270	0.18258	1,694,757
19	June Choice - Est.	(1,817,956)	0.15587	(283,365)
20	June Choice - Act.	1,825,562	0.15587	284,550
21	June Est. Priority One Transportation	(251,565)	0.18258	(45,931)
22	June Act. Priority One Transportation	223,640	0.18258	40,832
23	Total	8,292,230		1,686,155
24	August, 2023 Est.	5,976,065	0.23621	1,411,606
25	August Choice - Est.	1,240,436	0.20935	259,685
26	August Est. Priority One Transportation	160,584	0.23621	37,932
27	July, 2023 Est. Old	(3,685,635)	0.18258	(672,923)
28	July, 2023 Est. New	(3,164,987)	0.23621	(747,602)
29	July 2023 Act. Old	3,670,056	0.18258	670,079
30	July 2023 Act. New	3,151,610	0.23621	744,442
31	July Choice - Est. Old	(697,055)	0.15587	(108,650)
32	July Choice - Est. New	(638,300)	0.20935	(133,628)
33	July Choice - Act. Old	700,805	0.15587	109,234
34	July Choice - Act. New	641,734	0.20935	134,347
35	July Est. Priority One Transportation Old	(90,226)	0.18258	(16,473)
36	July Est. Priority One Transportation New	(77,480)	0.23621	(18,302)
37	July Act. Priority One Transportation Old	92,590	0.18258	16,905
38	July Act. Priority One Transportationn New	79,510	0.23621	18,781
39	Total	7,359,707		1,705,433
40	September, 2023 Est.	6,475,715	0.23621	1,529,629
41	September Choice - Est.	1,290,072	0.20935	270,077
42	September Est. Priority One Transportation	179,361	0.23621	42,367
43	August Est.	(5,976,065)	0.23621	(1,411,606)
44	August Act.	5,912,413	0.23621	1,396,571
45	August Choice - Est.	(1,240,436)	0.20935	(259,685)
46	August Choice - Act.	1,245,995	0.20935	260,849
47	August Est. Priority One Transportation	(160,584)	0.23621	(37,932)
48	August Act. Priority One Transportation	151,960	0.23621	35,894
49	Total	7,878,431		1,826,164
50	TOTAL	435,936,277		77,977,978

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2022 Est.	0		0
2	September, 2022 Act.	57,680	1.14573	66,086
3	September, 2022 Est.	0	-	0
4		<u>57,680</u>		<u>66,086</u>
5	November, 2022 Est.	0	-	0
6	October, 2022 Act.	57,680	1.06673	61,529
7	October, 2022 Est.	0	-	0
8		<u>57,680</u>		<u>61,529</u>
9	December, 2022 Est.	0	-	0
10	November, 2022 Act.	52,300	1.06673	55,790
11	November, 2022 Est.	0	-	0
12		<u>52,300</u>		<u>55,790</u>
13	January, 2023 Est.	0	-	0
14	December, 2022 Act.	52,300	1.06673	55,790
15	December, 2022 Est.	0	-	0
16		<u>52,300</u>		<u>55,790</u>
17	February, 2023 Est.	0	-	0
18	January, 2023 Act.	52,300	1.06690	55,799
19	January, 2023 Est.	0	-	0
20		<u>52,300</u>		<u>55,799</u>
21	March, 2023 Est.	0	-	0
22	February, 2023 Act.	53,180	1.06690	56,738
23	February, 2023 Est.	0	-	0
24		<u>53,180</u>		<u>56,738</u>
25	April, 2023	0	-	0
26	March, 2023 Act.	53,180	1.06690	56,738
27	March, 2023 Est.	0	-	0
28		<u>53,180</u>		<u>56,738</u>
29	May, 2023	0	-	0
30	April, 2023 Act.	52,120	1.05825	55,156
31	April, 2023 Est.	0	-	0
32		<u>52,120</u>		<u>55,156</u>
33	June, 2023	0	-	0
34	May, 2023 Act.	52,120	1.05825	55,156
35	May, 2023 Est.	0	-	0
36		<u>52,120</u>		<u>55,156</u>
37	July, 2023	0	-	0
38	June, 2023 Act.	52,120	1.05825	55,156
39	June, 2023 Est.	0	-	0
40		<u>52,120</u>		<u>55,156</u>
41	August, 2023	0	-	0
42	July, 2023 Act.	52,120	1.07097	55,819
43	July, 2023 Est.	0	-	0
44		<u>52,120</u>		<u>55,819</u>
45	September, 2023	0	-	0
46	August, 2023 Act.	52,120	1.07097	55,819
47	August, 2023 Est.	0	-	0
48		<u>52,120</u>		<u>55,819</u>
49	TOTAL	<u>639,220</u>		<u>685,575</u>

Exhibit 1-E
Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2022 THROUGH SEPTEMBER, 2023

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2022 Est.	38,000	0.00226	86	38,000	0.00093	35
2	September, 2022 Act.	23,000	0.00226	52	23,000	0.00093	21
3	September, 2022 Est.	<u>(23,000)</u>	0.00226	<u>(52)</u>	<u>(23,000)</u>	0.00093	<u>(21)</u>
4		38,000		86	38,000		35
5	November, 2022 Est.	75,000	0.00226	170	75,000	0.00610	458
6	October, 2022 Act.	44,530	0.00226	101	44,530	0.00093	41
7	October, 2022 Est.	<u>(38,000)</u>	0.00226	<u>(86)</u>	<u>(38,000)</u>	0.00093	<u>(35)</u>
8		81,530		184	81,530		464
9	December, 2022 Est.	92,000	0.00226	208	92,000	0.01550	1,426
10	November, 2022 Act.	59,100	0.00226	134	59,100	0.00610	361
11	November, 2022 Est.	<u>(75,000)</u>	0.00226	<u>(170)</u>	<u>(75,000)</u>	0.00610	<u>(458)</u>
12		76,100		172	76,100		1,329
13	January, 2023 Est.	98,000	0.00226	221	98,000	0.01000	980
14	December, 2022 Act.	80,660	0.00226	182	80,660	0.01550	1,250
15	December, 2022 Est.	<u>(92,000)</u>	0.00226	<u>(208)</u>	<u>(92,000)</u>	0.01550	<u>(1,426)</u>
16		86,660		196	86,660		804
17	February, 2023 Est.	104,000	0.00226	235	104,000	0.01016	1,057
18	January, 2023 Act.	71,530	0.00226	162	71,530	0.01000	715
19	January, 2023 Est.	<u>(98,000)</u>	0.00226	<u>(221)</u>	<u>(98,000)</u>	0.01000	<u>(980)</u>
20		77,530		175	77,530		792
21	March, 2023 Est.	83,000	0.00226	188	83,000	0.00093	77
22	February, 2023 Act.	74,790	0.00226	169	74,790	0.01016	760
23	February, 2023 Est.	<u>(104,000)</u>	0.00226	<u>(235)</u>	<u>(104,000)</u>	0.01016	<u>(1,057)</u>
24		53,790		122	53,790		(220)
25	April, 2023 Est.	67,000	0.00226	151	67,000	0.00093	62
26	March, 2023 Act.	55,420	0.00226	125	55,420	0.00093	52
27	March, 2023 Est.	<u>(83,000)</u>	0.00226	<u>(188)</u>	<u>(83,000)</u>	0.00093	<u>(77)</u>
28		39,420		89	39,420		36
29	May, 2023 Est.	45,000	0.00226	102	45,000	0.00093	42
30	April, 2023 Act.	49,170	0.00226	111	49,170	0.00093	46
31	April, 2023 Est.	<u>(67,000)</u>	0.00226	<u>(151)</u>	<u>(67,000)</u>	0.00093	<u>(62)</u>
32		27,170		62	27,170		25
33	June, 2023 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2023 Act.	31,370	0.00226	71	31,370	0.00093	29
35	May, 2023 Est.	<u>(45,000)</u>	0.00226	<u>(102)</u>	<u>(45,000)</u>	0.00093	<u>(42)</u>
36		10,370		23	10,370		9
37	July, 2022 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2022 Act.	16,310	0.00226	37	16,310	0.00093	15
39	June, 2022 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
40		14,310		33	14,310		13
41	August, 2023 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2023 Act.	20,420	0.00226	46	20,420	0.00093	19
43	July, 2023 Est.	<u>(22,000)</u>	0.00226	<u>(50)</u>	<u>(22,000)</u>	0.00093	<u>(20)</u>
44		21,420		48	21,420		20
45	September, 2023 Est.	23,000	0.00226	52	23,000	0.00093	21
46	August, 2023 Act.	20,340	0.00226	46	20,340	0.00093	19
47	August, 2023 Est.	<u>(23,000)</u>	0.00226	<u>(52)</u>	<u>(23,000)</u>	0.00093	<u>(21)</u>
48		20,340		46	20,340		19
49	TOTAL	<u>546,640</u>		<u>1,235</u>	<u>546,640</u>		<u>3,327</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED OCTOBER 2022 - SEPTEMBER 2023
FROM VARIOUS SUPPLIERS

Line No.	Refund Type	Date Received	Total
1	Texas Eastern Transmission: Penalty Credit Docket No. RP22-1144	October 2022	3,912
2	Columbia Gas Transmission, LLC: Penalty Credit Docket No. RP23-318	December 2022	50,736
3	Texas Eastern Transmission: Penalty Credit Docket No. RP23-25	December 2022	279
4	Texas Eastern Transmission: Supplier Refund Docket Nos. RP21-1001 and RP21-1188	April 2023	1,173,791
5	Texas Eastern Transmission: Penalty Credit Docket No RP23-451	April 2023	2,646
6	Texas Eastern Transmission: Penalty Credit Docket No RP23-664	May 2023	45,641
7	Eastern Gas Transmission and Storage: Penalty Credit Docket No RP23-860	July 2023	<u>5,300</u>
8	Total Penalty Credits/Supplier Refunds to Pass Back		1,282,306
9	Interested Calculated on Schedule 5 Sheet 2 of 2		<u>77,768</u>
10	Total Penalty Credits/Supplier Refunds to Pass Back With Interest		<u><u>1,360,074</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDITS RECEIVED JUNE 2022 - SEPTEMBER 2022
PASSBACK INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	October, 2022	3,912	18 / 12	6.00%	352	4,264
2	November	0	17 / 12	6.00%	0	0
3	December	51,016	16 / 12	6.00%	4,081	55,097
4	January, 2023	0	15 / 12	6.00%	0	0
5	February	0	14 / 12	6.00%	0	0
6	March	0	13 / 12	6.00%	0	0
7	April	1,176,438	12 / 12	6.00%	70,586	1,247,024
8	May	45,641	11 / 12	6.00%	2,510	48,151
9	June	0	10 / 12	6.00%	0	0
10	July	5,300	9 / 12	6.00%	239	5,539
11	August	0	8 / 12	6.00%	0	0
12	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
13	TOTAL	<u><u>5,300</u></u>			<u><u>77,768</u></u>	<u><u>1,360,074</u></u>

ATTACHMENT A

Attachment A
Sheet 1 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF OVER/(UNDER) FROM JULY 2022 - JUNE 2023 TCO PASSBACK
PASSBACK OF RESIDENTIAL AND NON-RESIDENTIAL PORTION
CALCULATED RATE EFFECTIVE JANUARY 2024 - DECEMBER 2024

Line No.	Refund Type	Date Received	Residential Amount
1	Over/(Under) from Jul 2022 - Jun 2023 TCO Passback	Jul 2022 - Jun 2023	(1,629,514)
2	RSS, RDS and CAP Therms		345,163,969
3	Rate per Therm		<u>(0.00472)</u> \$/Therms
Line No.	Refund Type	Date Received	Non-Residential Amount
4	Over/(Under) from Jul 2022 - Jun 2023 TCO Passback	Jul 2022 - Jun 2023	(133,735)
5	SGSS, SGDS (Priority One Only), SCD, LGSS and MLSS Therms		131,649,566
6	Rate per Therm		<u>(0.00102)</u> \$/Therms

COLUMBIA GAS OF PENNSYLVANIA, INC.
PENALTY CREDIT/SUPPLIER REFUND PASSBACK
NON-RESIDENTIAL ALLOCATION CALCULATION

Line No.	Period & Type	PGDC Sales Therm	Allocation
	October 2023 - September 2024		
1	Residential	345,163,969	72.4%
2	Commercial & Industrial	131,649,566	27.6%
3	Total October 2023 - September 2024	476,813,535	100.0%

Attachment A
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF PASSBACK OF RESIDENTIAL PORTION (OVER)/UNDER
PASSBACK PERIOD JULY 2022 - JUNE 2023

Line No.	Month	Sales Subject to Refund Passback Therm	Rate \$/ Therm	Amount \$	(Over) Under Collection \$
1	Residential Penalty Credit Passback in July 1, 2022 PGC Filing				(17,326,229)
2	July, 2022	2,363,065	(0.05027)	(118,791)	
3	August	4,807,132	(0.05027)	(241,655)	
4	September	5,129,676	(0.05027)	(257,869)	
5	October	11,446,738	(0.05027)	(575,428)	
6	November	22,046,044	(0.05027)	(1,108,255)	
7	December	48,809,393	(0.05027)	(2,453,648)	
8	January, 2023	60,613,138	(0.05027)	(3,047,022)	
9	February	52,877,120	(0.05027)	(2,658,133)	
10	March	43,608,510	(0.05027)	(2,192,200)	
11	April	32,362,317	(0.05027)	(1,626,854)	
12	May	17,445,520	(0.05027)	(876,986)	
13	June	7,740,299	(0.05027)	(389,105)	
14	July	2,999,189	(0.05027)	(150,769)	
15	Amount Collected/(Passed Back)				<u>(15,696,715)</u>
16	Remaining Balance to be Passed Back				<u><u>(1,629,514)</u></u>

Attachment A
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF PASSBACK OF NON-RESIDENTIAL PORTION (OVER)/UNDER
PASSBACK PERIOD JULY 2022 - JUNE 2023

Line No.	Month	Sales Subject to Refund Passback Therm	Rate \$/ Therm	Amount \$	(Over) Under Collection \$
1	Non-Residential Penalty Credit Passback in July 1, 2022 PGC Filing				(6,621,769)
2	July, 2022	1,215,575	(0.05255)	(63,878)	
3	August	2,542,969	(0.05255)	(133,741)	
4	September	2,542,969	(0.05255)	(144,736)	
5	October	2,542,969	(0.05255)	(250,702)	
6	November	8,843,577	(0.05255)	(464,700)	
7	December	18,276,025	(0.05255)	(960,546)	
8	January, 2023	23,756,938	(0.05255)	(1,247,637)	
9	February	20,361,990	(0.05255)	(1,070,102)	
10	March	16,628,072	(0.05255)	(873,806)	
11	April	12,345,343	(0.05255)	(648,795)	
12	May	6,771,068	(0.05255)	(355,663)	
13	June	3,737,031	(0.05255)	(195,306)	
14	July	2,696,512	(0.05255)	(75,795)	
15	August	2,394,098	(0.05255)	(2,626)	
16	Amount Collected/(Passed Back)				<u>(6,488,034)</u>
17	Remaining Balance to be Passed Back				<u><u>(133,735)</u></u>