

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No.1, Schedule No.2, for a brief description of any major change in the operating or financial condition of Columbia Gas of Pennsylvania, Inc.

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

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

Response:

Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2021 through November 2023.

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

Response:

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

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

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

Working Funds - See Exhibit No. 1, Schedule 7

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
C. GAS UTILITIES ONLY

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

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2023.

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

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2022 and 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

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

Response:

Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2021, 2022 and 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

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

Response:

Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

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

Response:

Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2020, 2021, 2022, and the eleven months ended November 30, 2023.

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

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

Response:

Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2023 and December 1, 2022.

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

Response:

Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2023.

32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 191. Also, explain the Accounting, with supporting detail, for any associated income taxes.

Response:

Effective with the 2017 federal return the Company follows the book method of accounting resulting in \$0 Deferred Income Taxes on deferred purchase gas costs as of December 31, 2017 and forward.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (b)

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

Response:

Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2024 (future test year) and twelve months ending December 31, 2025 (fully projected future test year).

53.52 (c)

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

Response:

Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2024 (future test year) and twelve months ending December 31, 2025 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2024 (future test year) and twelve months ending December 31, 2025 (fully projected future test year).

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

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

Response:

Please refer to Exhibit No. 2, Schedule No. 2, Page 1 of 1.

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

Income Before Interest Charges
Listing of all types of Interest Charges and all amortization of
Premiums and/or Discounts and Expenses on Debt Issues
Total Interest
Net Income After Interest Charges

Response:

See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at present rates for the historic test year, the future test year and the fully projected future test year, and the fully projected future test year at proposed rates.

Refer to Exhibit No.2, Schedule No. 4, for the Income Statement per books at November 30, 2023.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2025

Line No.	Description	Reference	TME November 30, 2023 Per Books (2) \$	HTY Adjustments @ Present Rates (3) \$	Pro Forma Historic Test Year @ Present Rates (4) \$	FTY Adjustments @ Present Rates (5) \$	Pro Forma Future Test Year @ Present Rates (6) \$	FPFTY Adjustments @ Present Rates (7) \$	Pro Forma Fully Projected Future Test Year @ Present Rates (8) \$	Adjustments @ Proposed Rates (9) \$	FPFTY Adjustments @ Proposed Rates (10) \$
1	Operation Revenues										
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3 / 103	560,938,569	(1,195,636)	559,742,933	9,971,509	569,714,442	(967,165)	568,747,277	118,021,683	686,768,960
3	Fuel Revenues	Exhibit 3 / 103	262,152,594	(92,044,466)	170,108,128	5,396,296	175,504,424	307,744	175,812,168	-	175,812,168
4	Rider USP	Exhibit 3 / 103	38,891,357	(2,397,898)	36,493,459	837,036	37,330,495	(162,153)	37,168,342	5,907,509	43,075,851
5	Gas Procurement Charge	Exhibit 3 / 103	399,661	31,473	431,134	16,502	447,636	2,240	449,876	-	449,876
6	Merchant Function Charge	Exhibit 3 / 103	2,098,223	(931,897)	1,166,326	34,472	1,200,798	5,709	1,206,507	-	1,206,507
7	Rider CC	Exhibit 3 / 103	42,012	3,332	45,344	728	46,072	(259)	45,813	-	45,813
8	Rider EE	Exhibit 3 / 103	865,222	361,397	1,226,619	28,134	1,254,753	(5,450)	1,249,303	-	1,249,303
9	Pipeline Penalty Refund	Exhibit 3	(18,503,728)	18,503,728	-	-	-	-	-	-	-
10	Total Sales and Transportation Revenue		846,883,910	(77,669,967)	769,213,943	16,284,677	785,498,620	(819,334)	784,679,286	123,929,192	908,608,478
11	Off System Sales Revenue	Exhibit 3 / 103	11,589,209	(11,589,209)	-	-	-	-	-	-	-
12	Late Payment Fees	Exhibit 3 / 103	1,897,169	(598,159)	1,299,010	27,500	1,326,510	(1,383)	1,325,127	209,285	1,534,412
13	Other Operating Revenues (Excl. Transportation)	Exhibit 3 / 103	102,666	-	102,666	-	102,666	-	102,666	-	102,666
14	Total Operating Revenues		860,472,954	(89,857,334)	770,615,619	16,312,177	786,927,796	(820,717)	786,107,079	124,138,477	910,245,556
15	Operating Revenue Deductions										
16	Gas Supply Expense	Exhibit 3 / 103	262,152,594	(92,044,466)	170,108,128	5,396,296	175,504,424	307,744	175,812,168	-	175,812,168
17	Off System Sales Expense	Exhibit 3 / 103	11,589,209	(11,589,209)	-	-	-	-	-	-	-
18	Gas Used in Company Operations		(823,312)	823,312	-	-	-	-	-	-	-
19	Operating and Maintenance Expense	Exhibit 4 / 104	228,194,954	(3,359,425)	224,835,529	(1,462,593)	223,372,936	(5,695,663)	217,677,273	1,788,104	219,465,377
20	Depreciation and Amortization	Exhibit 5 / 105	100,785,008	11,187,004	111,972,012	12,636,705	124,608,717	11,398,346	136,007,063	-	136,007,063
21	Net Salvage Amortized	Exhibit 5 / 105	5,870,533	(397,574)	5,472,959	91,655	5,564,614	(166,975)	5,397,639	-	5,397,639
22	Taxes Other Than Income Taxes	Exhibit 6 / 106	3,789,421	47,011	3,836,432	450,973	4,287,405	343,350	4,630,755	-	4,630,755
23	Total Operating Revenue Deductions		611,558,407	(95,333,346)	516,225,060	17,113,036	533,338,096	6,186,803	539,524,899	1,788,104	541,313,003
24	Operating Income Before Income Taxes		248,914,547	5,476,012	254,390,559	(800,859)	253,589,700	(7,007,520)	246,582,181	122,350,373	368,932,554
25	Income Taxes	Exhibit 7 / 107	40,370,045	(1,523,942)	38,846,103	(2,630,456)	36,215,648	(3,380,741)	32,834,907	32,319,331	65,154,238
26	Investment Tax Credit	Exhibit 7 / 107	(223,159)	-	(223,159)	53,264	(169,895)	48,684	(121,211)	-	(121,211)
27	Operating Income		208,767,661	6,999,953	215,767,615	1,776,333	217,543,948	(3,675,463)	213,868,485	90,031,042	303,899,527
28	Rate Base	Exhibit 8 / 108	3,044,910,336	(146,881,130)	2,898,029,207	283,495,354	3,181,524,560	307,563,007	3,489,087,567	-	3,489,087,567
29	% Rate of Return Earned on Rate Base		6.86%		7.45%		6.84%		6.13%		8.71%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense

FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2025

Line No.	<u>Description</u>	<u>Pro Forma</u> (1) \$
<u>FTY Calculation</u>		
1	Rate Base	3,181,524,560
2	Weighted Cost of Short &	
3	Long Term Debt	2.320%
4	Interest Expense	73,811,370
<u>FPFTY Calculation</u>		
5	Rate Base	3,489,087,567
6	Weighted Cost of Short &	
7	Long Term Debt	2.320%
8	Interest Expense	80,946,832

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Proposed Revenue Requirement

FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2025

Line No.	Description	Detail	Amount
			(1) \$
1	Proforma Rate Base at Present Rates		3,489,087,567
2	Return on Rate Base		8.71%
3	Total Requirement		303,899,527
4	Less: Net Operating Income at Present Rates		<u>213,868,485</u>
5	Net Required Operating Income		90,031,042
6	Revenue Conversion Factor		<u>1.37884083</u>
7	Gross Revenue Requirement		<u><u>124,138,477</u></u>
8	Revenue Conversion Factor:		
9	Operating Revenue		1.00000000
10	Less: Uncollectibles		0.01440410
11	Income Before State Taxes		0.98559590
12	State Income Tax Effect Tax Rate		0.06854928
13	Less: State Income Tax		0.06756188
14	Income Before Federal Taxes		0.91803401
15	Less: Federal Tax @ 21%		<u>0.19278714</u>
16	Adjusted Operating Income		0.72524687
17	Revenue Conversion Factor		1.37884083

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments

FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2025

Line No.	Description	Amount (1) \$
1	Additional Revenue Requirement	123,929,192
2	Plus: Late Payments	<u>209,285</u>
3	Total Revenue Requirement	124,138,477
4	Less: Uncollectible Accounts Expense	
5	Line 3 X Uncollectible Rate	<u>1,788,104</u>
6	Income Before State Income Tax	122,350,373
7	State Income Taxes	
8	Exh 107, Pg 17, Col 3 Less Exh 107, Pg 17, Col 2	<u>8,387,028</u>
9	Income Before Federal Income Tax	113,963,345
10	Federal Income Taxes	
11	Line 9 Times 21%	<u>23,932,302</u>
12	Net Required Operating Income	<u><u>90,031,043</u></u>

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

18. Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response:

See Exhibit No. 2, Schedule No. 5.

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

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

Response:

Columbia Gas of Pennsylvania has no separate operating divisions.

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

Response:

Pennsylvania jurisdictional data does not include other state data.

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

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

Response:

See Exhibit No. 2, Schedule No. 7.

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(a)

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

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

Response:

See Exhibit No. 3.

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

Response:

See Exhibit No. 103, Pages 8 through 9.

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

Response:

See Exhibit No. 103, Schedule 7, Pages 6-10.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2023. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2025, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2025, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. E

4. Provide detailed calculations substantiating the adjustments to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.
 - a. Breakdown changes in number of customers by rate schedules.
 - b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

Response: See Exhibit No. 103, Schedule Nos. 2 and 3.

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

Response: See Exhibit No. 103, page 14.

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

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

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

Response: If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 ¼ %) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

Response: See Exhibit No. 103, Schedules 1 through 8.

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

Response: See Exhibit No. 103, Schedules 1 through 8.

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

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas Mcf):
- (i) For each major classification of customers
 - (a) MCF sales
 - (b) Dollar Revenues
 - (c) Forfeited discounts (Total if not available by classification)
 - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
 - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
 - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:
 - (a) Fuel Adjustment Surcharge.
 - (b) State Tax Surcharge.
 - (c) Any other surcharge being used to collect revenue.
 - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

Response: See Exhibit No. 103, Schedules 1 through 8.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

15. State manner in which revenues are being presented for ratemaking purposes:
a. Accrued Revenues
b. Billed Revenues
c. Cash Revenues
Provide details of the method followed.

Response: Revenues are reported for ratemaking purposes on an "as billed" basis. Adjustments for ratemaking purposes appear in Exhibit No. 103.

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

Response: Please refer to Exhibit No. 103, Schedule 8, Page 1.

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

Response: See Exhibit No. 103, Schedule 1 summaries.

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2024

Exhibit No. 103
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Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	4,103,786	27,461,636.0	466,392,453	75,258,240	541,650,693
3	Rate Schedule CAP - Residential Sales Service CAP					
4	Residential Distributed Service	293,719	2,688,155.7	40,554,744	(42,464)	40,512,280
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	316,216	8,358,274.2	98,872,242	14,219,034	113,091,276
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	68,000.0	323,703	(14)	323,689
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	998	1,105,772.5	10,150,332	1,236,289	11,386,621
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	4,397,505	30,149,791.7	506,947,197	75,215,776	582,162,973
13	Total Small General Sales Service	316,216	8,358,274.2	98,872,242	14,219,034	113,091,276
14	Total Negotiated Sales Service	12	68,000.0	323,703	(14)	323,689
15	Total Large General Sales Service	<u>998</u>	<u>1,105,772.5</u>	<u>10,150,332</u>	<u>1,236,289</u>	<u>11,386,621</u>
16	Total Tariff Sales	4,714,731	39,681,838.4	616,293,474	90,671,085	706,964,559
<u>Distribution Service</u>						
17	Rate Schedule RDS - Residential Distribution Service (Choice)					
19	Residential Distribution Service	566,675	4,064,836.1	58,087,842	10,762,745	68,850,587
20	Rate Schedule SCD - Small Commercial Distribution (Choice)					
21	Small Commercial Distribution Service	101,045	2,945,952.1	27,028,010	4,907,536	31,935,546
22	Rate Schedule SGDS - Small General Distribution Service					
23	Small General Distribution Service	26,245	3,241,114.7	21,549,840	4,582,043	26,131,883

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2024

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,677	6,225,071.7	30,719,720	6,783,627	37,503,347
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	925	11,414,154.4	26,906,793	5,970,382	32,877,175
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	49	2,783,800.0	431,996	(278)	431,718
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	61	2,838,000.0	1,349,271	(625)	1,348,646
9	Rate Schedule Flexible Rate and Negotiated Contract Services					
10	Flex and Negotiated Contract Services	144	8,922,850.0	3,131,674	708	3,132,382
11	Distribution Service Summary by Rate Class					
12	Total Residential Distribution Service	566,675	4,064,836.1	58,087,842	10,762,745	68,850,587
13	Total Small Distribution Service (SCD, SGDS, SDS)	127,290	6,187,066.8	48,577,850	9,489,579	58,067,429
14	Total Small Distribution Service (SDS)	4,677	6,225,071.7	30,719,720	6,783,627	37,503,347
15	Total Large Distribution Service	925	11,414,154.4	26,906,793	5,970,382	32,877,175
16	Total Main Line Distribution Service	110	5,621,800.0	1,781,267	(903)	1,780,364
17	Total Flex and Negotiated Contract Service	<u>144</u>	<u>8,922,850.0</u>	<u>3,131,674</u>	<u>708</u>	<u>3,132,382</u>
18	Total Distribution Service	699,677	42,435,779.0	169,205,146	33,006,138	202,211,284
19	Total Company Throughput by Rate Class					
20	Total Residential	4,964,180	34,214,627.8	565,035,039	85,978,521	651,013,560
21	Total Small Commercial & Industrial	448,183	20,770,412.7	178,169,812	30,492,240	208,662,052
22	Total Large Commercial & Industrial	<u>2,189</u>	<u>27,132,576.9</u>	<u>42,293,769</u>	<u>7,206,462</u>	<u>49,500,231</u>
23	Total Throughput	5,414,552	82,117,617.4	785,498,620	123,677,223	909,175,843
24	Other Operating Revenue					
25	487 - Forfeited Discounts			1,326,510	0	1,326,510
26	488 - Miscellaneous Service Revenues			116,263	0	116,263
27	493 - Rent from Gas Property			0	0	0
28	495 - Prior Yr. Rate Refund - Net.			0	0	0
29	495 - Off System Sales			0	0	0
30	495 - Other Gas Revenues - Other			(13,596)	0	(13,596)
31	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
32	Total Other Operating Revenue			1,429,176	0	1,429,176
33	Total Company Revenue			786,927,796	123,677,223	910,605,019

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2025

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	4,148,557	27,607,392.2	469,252,799	76,059,856	545,312,655
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	296,625	2,701,478.4	40,780,021	13,024	40,793,045
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	316,192	8,340,980.2	98,665,752	14,223,559	112,889,311
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	68,000.0	323,703	2	323,705
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	998	1,162,156.9	10,620,165	1,291,921	11,912,086
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	4,445,182	30,308,870.6	510,032,820	76,072,880	586,105,700
13	Total Small General Sales Service	316,192	8,340,980.2	98,665,752	14,223,559	112,889,311
14	Total Negotiated Sales Service	12	68,000.0	323,703	2	323,705
14	Total Large General Sales Service	<u>998</u>	<u>1,162,156.9</u>	<u>10,620,165</u>	<u>1,291,921</u>	<u>11,912,086</u>
15	Total Tariff Sales	4,762,384	39,880,007.7	619,642,440	91,588,362	711,230,802
16	<u>Distribution Service</u>					
17	Rate Schedule RDS - Residential Distribution Service (Choice)					
18	Residential Distribution Service	532,015	3,782,137.3	54,127,524	10,083,691	64,211,215
19	Rate Schedule SCD - Small Commercial Distribution (Choice)					
20	Small Commercial Distribution Service	101,045	2,939,072.1	26,972,755	4,909,739	31,882,494
21	Rate Schedule SGDS - Small General Distribution Service					
22	Small General Distribution Service	26,256	3,143,356.8	20,937,713	4,462,826	25,400,539

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended December 31, 2025

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,665	6,299,376.5	31,058,548	6,875,147	37,933,695
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	925	11,464,784.9	27,013,626	6,008,615	33,022,241
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	49	2,790,000.0	432,577	(89)	432,488
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	61	2,849,000.0	1,353,532	(30)	1,353,502
9	Flexible Rate and Negotiated Contract Services					
10	Flexible Rate and Negotiated Contract Services	144	8,941,200.0	3,140,571	708	3,141,279
11	Distribution Service Summary by Rate Class					
12	Total Residential Distribution Service	532,015	3,782,137.3	54,127,524	10,083,691	64,211,215
13	Total Small Distribution Service (SCD, SGDS, SDS)	131,966	12,381,805.4	78,969,016	16,247,712	95,216,728
14	Total Large Distribution Service	925	11,464,784.9	27,013,626	6,008,615	33,022,241
15	Total Main Line Distribution Service	110	5,639,000.0	1,786,109	(119)	1,785,990
16	Total Flexible Rate and Negotiated Contract Services	<u>144</u>	<u>8,941,200.0</u>	<u>3,140,571</u>	<u>708</u>	<u>3,141,279</u>
17	Total Distribution Service	665,160	42,208,927.6	165,036,846	32,340,607	197,377,453
18	Total Company Throughput by Rate Class					
19	Total Residential	4,977,197	34,091,007.9	564,160,344	86,156,571	650,316,915
20	Total Small Commercial & Industrial	448,158	20,722,785.6	177,634,768	30,471,271	208,106,039
21	Total Large Commercial & Industrial	2,045	18,333,941.8	39,743,603	7,300,419	47,044,022
21	Total Flexible Rate and Negotiated Contract Services	<u>144</u>	<u>8,941,200.0</u>	<u>3,140,571</u>	<u>708</u>	<u>3,141,279</u>
22	Total Throughput	5,427,544	82,088,935	784,679,286	123,928,969	908,608,255
23	Other Operating Revenue					
24	487 - Forfeited Discounts			1,325,127	209,499	1,534,626
25	488 - Miscellaneous Service Revenues			116,263	0	116,263
26	493 - Rent from Gas Property			0	0	0
27	495 - Prior Yr. Rate Refund - Net.			0	0	0
28	495 - Off System Sales			0	0	0
29	495 - Other Gas Revenues - Other			(13,596)	0	(13,596)
30	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
31	Total Other Operating Revenue			1,427,793	209,499	1,637,292
32	Total Company Revenue			786,107,079	124,138,468	910,245,547

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2024

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Proforma Future Rider EE (7)	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9)
			(1)	(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(8=9-(1-7))	(Ex 103, Sch 1)
1		GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	495,590,931	(120,596,827)	(31,689,059)	(331,899)	(1,086,749)	(26,762)	(1,065,133)	7,266,673	348,061,175
3	481	Comm/Ind Sales Revenue	102,255,850	(36,296,999)	0	(99,235)	(79,577)	(7,801)	0	4,228,494	70,000,732
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	597,846,781	(156,893,826)	(31,689,059)	(431,134)	(1,166,326)	(34,563)	(1,065,133)	11,495,167	418,061,907
6	487	Forfeited Discounts	1,299,010	0	0	0	0	0	0	27,500	1,326,510
7	488	Miscellaneous Service Rev	116,263	0	0	0	0	0	0	0	116,263
8	489	Transportation of Gas	171,367,162	(13,214,302)	(4,804,400)	0	0	(10,781)	(161,486)	(1,523,658)	151,652,535
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	(13,596)	0	0	0	0	0	0	0	(13,596)
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	172,768,838	(13,214,302)	(4,804,400)	0	0	(10,781)	(161,486)	(1,496,158)	153,081,711
15		TOTAL REVENUE	770,615,619	(170,108,128)	(36,493,459)	(431,134)	(1,166,326)	(45,344)	(1,226,619)	9,999,009	571,143,618
16		SALES VOL (Dth) FORECAST									
17		Residential Sales	30,076,027.7	0.0	0.0	0.0	0.0	0.0	0.0	73,764.0	30,149,791.7
18		Commercial Sales	9,113,408.4	0.0	0.0	0.0	0.0	0.0	0.0	44,468.0	9,157,876.4
19		Industrial Sales	374,170.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	374,170.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	39,563,606.4	0.0	0.0	0.0	0.0	0.0	0.0	118,232.0	39,681,838.4
23		TRANSPORTATION VOL (Dth) FORECAST									
24		Residential Transportation	4,064,836.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,064,836.1
25		Commercial Transportation	14,717,212.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,717,212.4
26		Industrial Transportation	23,653,730.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,653,730.5
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	42,435,779.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,435,779.0
29		TOTAL THROUGHPUT FORECAST	81,999,385.4	0.0	0.0	0.0	0.0	0.0	0.0	118,232.0	82,117,617.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2025 - Unadjusted

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Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider EE (7) <i>(Ex 103, Sch 6)</i>	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	506,947,197	(123,792,029)	(32,517,323)	(340,692)	(1,115,543)	(27,462)	(1,092,973)	1,367,837	349,429,012
3	481	Comm/Ind Sales Revenue	109,346,277	(39,144,988)	0	(106,944)	(85,255)	(8,358)	0	(70,864)	69,929,868
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	616,293,474	(162,937,017)	(32,517,323)	(447,636)	(1,200,798)	(35,820)	(1,092,973)	1,296,973	419,358,880
6	487	Forfeited Discounts	1,326,510	0	0	0	0	0	0	(1,383)	1,325,127
7	488	Miscellaneous Service Rev	116,263	0	0	0	0	0	0	0	116,263
8	489	Transportation of Gas	169,205,146	(12,567,407)	(4,813,172)	0	0	(7,011)	(161,780)	(3,319,240)	148,336,536
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	(13,596)	0	0	0	0	0	0	0	(13,596)
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	170,634,322	(12,567,407)	(4,813,172)	0	0	(7,011)	(161,780)	(3,320,623)	149,764,329
15		TOTAL REVENUE	786,927,796	(175,504,424)	(37,330,495)	(447,636)	(1,200,798)	(42,831)	(1,254,753)	(2,023,650)	569,123,209
16		SALES VOL (Dth) FORECAST									
17		Residential Sales	30,222,678	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30,222,677.6
18		Commercial Sales	9,090,302	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9,090,301.6
19		Industrial Sales	456,586	0.0	0.0	0.0	0.0	0.0	0.0	0.0	456,585.5
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	39,769,564.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	39,769,564.7
23		TRANSPORTATION VOL (Dth) FORECAST									
24		Residential Transportation	3,782,137.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,782,137.3
25		Commercial Transportation	14,686,277.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,686,277.6
26		Industrial Transportation	23,740,512.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,740,512.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	42,208,927.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,208,927.6
29		TOTAL THROUGHPUT FORECAST	81,978,492.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81,978,492.3

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2025

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Witness: M. L. Battig

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider EE (7) <i>(Ex 103, Sch 6)</i>	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	506,947,197	(123,792,029)	(32,517,323)	(340,692)	(1,115,543)	(27,462)	(1,092,973)	2,246,239	350,307,414
3	481	Comm/Ind Sales Revenue	109,346,277	(39,144,988)	0	(106,944)	(85,255)	(8,358)	0	102,595	70,103,327
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	616,293,474	(162,937,017)	(32,517,323)	(447,636)	(1,200,798)	(35,820)	(1,092,973)	2,348,834	420,410,741
6	487	Forfeited Discounts	1,326,510	0	0	0	0	0	0	(1,383)	1,325,127
7	488	Miscellaneous Service Rev	116,263	0	0	0	0	0	0	0	116,263
8	489	Transportation of Gas	169,205,146	(12,567,407)	(4,813,172)	0	0	(7,011)	(161,780)	(3,319,240)	148,336,536
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	(13,596)	0	0	0	0	0	0	0	(13,596)
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	170,634,322	(12,567,407)	(4,813,172)	0	0	(7,011)	(161,780)	(3,320,623)	149,764,329
15		TOTAL REVENUE	786,927,796	(175,504,424)	(37,330,495)	(447,636)	(1,200,798)	(42,831)	(1,254,753)	(971,789)	570,175,070
16		SALES VOL (Dth) FORECAST									
17		Residential Sales	30,222,678	0.0	0.0	0.0	0.0	0.0	0.0	86,193.0	30,308,870.6
18		Commercial Sales	9,090,302	0.0	0.0	0.0	0.0	0.0	0.0	24,250.0	9,114,551.6
19		Industrial Sales	456,586	0.0	0.0	0.0	0.0	0.0	0.0	0.0	456,585.5
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	39,769,564.7	0.0	0.0	0.0	0.0	0.0	0.0	110,443.0	39,880,007.7
23		TRANSPORTATION VOL (Dth) FORECAST									
24		Residential Transportation	3,782,137.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,782,137.3
25		Commercial Transportation	14,686,277.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,686,277.6
26		Industrial Transportation	23,740,512.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,740,512.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	42,208,927.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,208,927.6
29		TOTAL THROUGHPUT FORECAST	81,978,492.3	0.0	0.0	0.0	0.0	0.0	0.0	110,443.0	82,088,935.3

[1] Included in Comm/Ind.

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Exhibit No. 103
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,103,786		16.75	68,738,416	
3	Commodity Charge:					
4	All Gas Consumed		27,461,636.0	9.1069	250,090,373	
5	Rider USP - Universal Service Plan		27,461,636.0	1.1841	32,517,323	
6	Rider CC - Customer Choice		27,461,636.0	0.0010	27,462	
7	Rider EE - Energy Efficiency Rider		27,461,636.0	0.0398	1,092,973	
8	Gas Procurement Charge		27,461,636.0	0.0113	<u>310,316</u>	
9	Subtotal				352,776,863	
10	STAS				<u>(155,222)</u>	
11	Base Rate Revenue				352,621,641	
12	Gas Cost		27,461,636.0	4.1059	112,754,731	
13	Merchant Function Charge		27,461,636.0	0.0370	<u>1,016,081</u>	
14	Total Rate Schedule RSS	4,103,786	27,461,636.0		466,392,453	16.9834
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	293,719		16.75	4,919,793	
17	Commodity Charge:					
18	All Gas Consumed		2,688,155.7	9.1069	24,480,765	
19	Gas Procurement Charge		2,688,155.7	0.0113	<u>30,376</u>	
20	Subtotal				29,430,934	
21	STAS				<u>(12,950)</u>	
22	Base Rate Revenue				29,417,984	
23	Gas Cost		2,688,155.7	4.1059	11,037,298	
24	Merchant Function Charge		2,688,155.7	0.0370	<u>99,462</u>	
25	Total Rate Schedule RDGSS	293,719	2,688,155.7		40,554,744	
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	283,042		29.92	8,468,617	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,203,791.0	6.9747	29,320,181	
31	Rider CC - Customer Choice		4,203,791.0	0.0010	4,204	
32	Gas Procurement Charge		4,203,791.0	0.0113	<u>47,503</u>	
33	Subtotal				37,840,505	
34	STAS				<u>(16,650)</u>	
35	Base Rate Revenue				37,823,855	
36	Gas Cost		4,203,791.0	4.1059	17,260,345	
37	Merchant Function Charge		4,203,791.0	0.0102	<u>42,879</u>	
38	Total Rate Schedule SGSS	283,042	4,203,791.0		55,127,079	13.1137
39	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	33,174		57.00	1,890,918	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		4,154,483.2	5.9489	24,714,605	
44	Rider CC - Customer Choice		4,154,483.2	0.0010	4,154	
45	Gas Procurement Charge		4,154,483.2	0.0113	<u>46,946</u>	
46	Subtotal				26,656,623	
47	STAS				<u>(11,729)</u>	
48	Base Rate Revenue				26,644,894	
49	Gas Cost		4,154,483.2	4.1059	17,057,893	
50	Merchant Function Charge		4,154,483.2	0.0102	<u>42,376</u>	
51	Total Rate Schedule SGSS	33,174	4,154,483.2		43,745,163	10.5296

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>68,000.0</u>	0.3437	<u>23,372</u>	
6	Subtotal		68,000.0		37,160	
7	STAS				(16)	
8	Base Rate Revenue				37,144	
9	Gas Cost - Commodity		68,000.0	(workpaper)	279,249	
10	Gas Cost - Demand		660.0	(workpaper)	<u>7,310</u>	
11	Total Rate Schedule NSS	12	68,000.0		323,703	4.7603
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	481		267.11	128,480	
15	>110,000 to ≤ 540,000 Therms Annually	481		1,211.59	582,775	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,986.82	71,684	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	12		4,645.73	55,749	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,959.14	0	
19	> 7,400,000 Therms Annually	0		13,272.55	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		326,955.6	4.5681	1,493,566	
22	> 110,000 to ≤ 540,000 Therms Annually		750,157.1	4.2709	3,203,846	
23	>540,000 to ≤ 1,074,000 Therms Annually		16,770.9	2.3433	39,299	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		11,888.9	2.0785	24,711	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.8652	0	
26	> 7,500,000 Therms Annually		0.0	1.1099	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,077,112.7	0.0113	12,171	
28	Gas Procurement - > 540,000 Therms Annually		28,659.8	0.0113	324	
29	STAS - ≤ 540,000 Therms Annually				(2,380)	
30	STAS - > 540,000 Therms Annually				(84)	
31	Base Rate Revenue				5,610,141	
32	Gas Cost - ≤ 540,000 Therms Annually		1,077,112.7	4.1059	4,422,517	
33	Gas Cost - > 540,000 Therms Annually		<u>28,659.8</u>	4.1059	<u>117,674</u>	
34	Total Rate Schedule LGSS	998	1,105,772.5		10,150,332	9.1794
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				348,229,347	
37	STAS				(168,172)	
38	Rider USP				32,517,323	
39	Merchant Function Charge				1,115,543	
40	Gas Procurement Charge				340,692	
41	Rider CC				27,462	
42	Rider EE				1,092,973	
43	Gas Cost				<u>123,792,029</u>	
44	Total Residential Sales	4,397,505	30,149,791.7		506,947,197	
45	Base Rate Revenue				64,394,321	
46	STAS				(28,379)	
47	Merchant Function Charge				85,255	
48	Gas Procurement Charge				94,449	
49	Rider CC				8,358	
50	Gas Cost				<u>34,318,238</u>	
51	Total Small General Sales	316,216	8,358,274.2		98,872,242	
52	Base Rate Revenue				37,160	
53	STAS				(16)	
54	Gas Cost				<u>286,559</u>	
55	Total Negotiated Sales	12	68,000.0		323,703	
56	Base Rate Revenue				5,600,110	
57	STAS				(2,464)	
58	Gas Procurement Charge				12,495	
59	Gas Cost				<u>4,540,191</u>	
60	Total Large General Sales	998	1,105,772.5		10,150,332	
61	Total Tariff Sales	4,714,731	39,681,838.4		616,293,474	

Columbia Gas of Pennsylvania, Inc.
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	566,675		16.75	9,491,806	
3	Commodity Charge:					
4	All Gas Consumed		4,064,836.1	9.1069	37,018,056	
5	Rider USP - Universal Service Plan		4,064,836.1	1.1841	4,813,172	
6	Rider CC		4,064,836.1	0.0010	4,065	
7	Rider EE		4,064,836.1	0.0398	<u>161,780</u>	
8	Subtotal				51,488,879	
9	STAS				<u>(22,655)</u>	
10	Base Rate Revenue				51,466,224	
11	Gas Cost		4,064,836.1	1.6290	<u>6,621,618</u>	
12	Total Rate Schedule RDS	566,675	4,064,836.1		58,087,842	14.2903
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	85,914		29.92	2,570,547	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,245,568.7	6.9747	8,687,468	
18	Rider CC		1,245,568.7	0.0010	<u>1,246</u>	2,946.0000
19	Subtotal				11,259,261	
20	STAS				<u>(4,954)</u>	
21	Base Rate Revenue				11,254,307	
22	Gas Cost		1,245,568.7	1.6290	<u>2,029,031</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	85,914	1,245,568.7		13,283,338	10.6645
24	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	15,131		57.00	862,467	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,700,383.4	5.9489	10,115,411	
29	Rider CC		1,700,383.4	0.0010	<u>1,700</u>	
30	Subtotal				10,979,578	
31	STAS				<u>(4,831)</u>	
32	Base Rate Revenue				10,974,747	
33	Gas Cost		1,700,383.4	1.6290	<u>2,769,925</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,131	1,700,383.4		13,744,672	8.0833
35	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	9,901		29.92	296,238	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		42,541.7	6.8756	292,500	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		173,221.2	6.8756	1,191,000	
43	Rider CC		215,762.9	0.0010	<u>216</u>	
44	Subtotal				1,779,954	
45	STAS				<u>(783)</u>	
46	Subtotal				1,779,171	
47	Priority 1 Gas Cost		42,541.7	1.9243	<u>81,863</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	9,901	215,762.9		1,861,034	8.6254

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,344		57.00	931,608	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		553,432.6	5.8497	3,237,415	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,471,919.2	5.8497	14,459,986	
9	Rider CC		3,025,351.8	0.0010	3,025	
10	Subtotal				18,632,034	
11	STAS				<u>(8,198)</u>	
12	Subtotal				18,623,836	
13	Priority 1 Gas Cost		553,432.6	1.9243	<u>1,064,970</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,344	3,025,351.8		19,688,806	6.5079
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,115		267.11	564,938	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,562</u>		1,211.59	3,104,094	
19	Commodity Charge:	4,677				
20	> 64,400 to ≤ 110,00 Therms Annually		1,606,837.0	4.5681	7,340,192	
21	>110,000 to ≤ 540,000 Therms Annually		<u>4,618,234.7</u>	4.2709	<u>19,724,019</u>	
22	Subtotal		6,225,071.7		30,733,243	
23	STAS				<u>(13,523)</u>	
24	Total Rate Schedule SDS	4,677	6,225,071.7		30,719,720	4.9348
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	505		2,986.82	1,508,344	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		4,645.73	1,672,463	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		8,959.14	430,039	
30	> 7,500,000 Therms Annually	<u>12</u>		13,272.55	<u>159,271</u>	
31	Total	925			3,770,117	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,080,954.4	2.3433	7,219,600	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,590,700.0	2.0785	11,620,270	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,674,500.0	1.8652	3,123,277	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.1099	<u>1,185,373</u>	
37	Total Deliveries		11,414,154.4		23,148,520	
38	Subtotal				26,918,637	
39	STAS				<u>(11,844)</u>	
40	Total Rate Schedule LDS	925	11,414,154.4		26,906,793	2.3573
41	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		2,783,800.0	0.0937	260,842	
51	Subtotal				432,186	
52	STAS				<u>(190)</u>	
53	Total Rate Schedule MLDS - Class I	49	2,783,800.0		431,996	0.1552

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	61			249,856	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,838,000.0	0.3876	1,100,009	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,838,000.0		1,100,009	
12	Subtotal				1,349,865	
13	STAS				<u>(594)</u>	
14	Total Rate Schedule MLDS - Class II	61	2,838,000.0		1,349,271	0.4754
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		0.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		57.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		267.11	3,205	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,211.59	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		2,986.82	0	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		4,645.73	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,959.14	0	
24	LDS > 7,500,000 Therms Annually	0		13,272.55	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	12			3,205	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,922,850.0	<i>(workpaper)</i>	<u>1,847,837</u>	
37	Subtotal				3,131,674	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,922,850.0		3,131,674	

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 2)</i>	<u>Volumes</u> (2) DTH <i>(Ex 103, Sch 3)</i>	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				46,509,862
3	STAS				(22,655)
4	Rider USP				4,813,172
5	Rider CC				4,065
6	Rider EE				161,780
7	Gas Cost				<u>6,621,618</u>
8	Total Residential Distribution Service	566,675	4,064,836.1		58,087,842
9	Base Rate Revenue				42,644,640
10	STAS				(18,766)
11	Rider CC				6,187
12	Gas Cost				<u>5,945,789</u>
13	Total Small General Distribution Service (SCD, SGDS)	127,290	6,187,066.8		48,577,850
14	Base Rate Revenue				30,733,243
15	STAS				<u>(13,523)</u>
16	Total Small Distribution Service	4,677	6,225,071.7		30,719,720
17	Base Rate Revenue				26,918,637
18	STAS				<u>(11,844)</u>
19	Total Large Distribution Service	925.0	11,414,154.4		26,906,793
20	Base Rate Revenue				1,782,051
21	STAS				<u>(784)</u>
22	Total Main Line Distribution Service	110	5,621,800.0		1,781,267
23	Base Rate Revenue				3,131,674
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,922,850.0		3,131,674
26	Total Distribution Service	699,821	42,435,779.0		169,205,146
27	Total Company Throughput	5,414,552	82,117,617.4		785,498,620
28	Other Operating Revenue				
29	487 - Forfeited Discounts				1,326,510
30	488 - Miscellaneous Service Revenues				116,263
31	493 - Rent from Gas Property				0
32	495 - Prior Yr. Rate Refund - Net.				0
33	495 - Off System Sales				0
34	495 - Other Gas Revenues - Other				(13,596)
35	496 - Provision For Rate Refunds				<u>0</u>
36	Total Other Operating Revenue				1,429,176
37	Total Company Revenue				786,927,796

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
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Exhibit No. 103
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,142,952		16.75	69,394,446	
3	Commodity Charge:					
4	All Gas Consumed		27,521,199.2	9.1069	250,632,809	
5	Rider USP - Universal Service Plan		27,521,199.2	1.1841	32,587,852	
6	Rider CC - Customer Choice		27,521,199.2	0.0010	27,521	
7	Rider EE - Energy Efficiency Rider		27,521,199.2	0.0398	1,095,344	
8	Gas Procurement Charge		27,521,199.2	0.0113	310,990	
9	Subtotal				354,048,962	
10	STAS				<u>(155,782)</u>	
11	Base Rate Revenue				353,893,180	
12	Gas Cost		27,521,199.2	4.1059	112,999,292	
13	Merchant Function Charge		27,521,199.2	0.0370	<u>1,018,284</u>	
14	Total Rate Schedule RSS	4,142,952	27,521,199.2		467,910,756	17.0018
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	296,625		16.75	4,968,469	
17	Commodity Charge:					
18	All Gas Consumed		2,701,478.4	9.1069	24,602,094	
19	Gas Procurement Charge		2,701,478.4	0.0113	<u>30,527</u>	
20	Subtotal				29,601,090	
21	STAS				<u>(13,024)</u>	
22	Base Rate Revenue				29,588,066	
23	Gas Cost		2,701,478.4	4.1059	11,092,000	
24	Merchant Function Charge		2,701,478.4	0.0370	<u>99,955</u>	
25	Total Rate Schedule CAP	296,625	2,701,478.4		40,780,021	
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	282,871		29.92	8,463,500	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,148,780.8	6.9747	28,936,501	
31	Rider CC - Customer Choice		4,148,780.8	0.0010	4,149	
32	Gas Procurement Charge		4,148,780.8	0.0113	<u>46,881</u>	
33	Subtotal				37,451,031	
34	STAS				<u>(16,478)</u>	
35	Base Rate Revenue				37,434,553	
36	Gas Cost		4,148,780.8	4.1059	17,034,479	
37	Merchant Function Charge		4,148,780.8	0.0102	<u>42,318</u>	
38	Total Rate Schedule SGSS	282,871	4,148,780.8		54,511,350	13.1391
39	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	33,174		57.00	1,890,918	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		4,167,949.4	5.9489	24,794,714	
44	Rider CC - Customer Choice		4,167,949.4	0.0010	4,168	
45	Gas Procurement Charge		4,167,949.4	0.0113	<u>47,098</u>	
46	Subtotal				26,736,898	
47	STAS				<u>(11,764)</u>	
48	Base Rate Revenue				26,725,134	
49	Gas Cost		4,167,949.4	4.1059	17,113,183	
50	Merchant Function Charge		4,167,949.4	0.0102	<u>42,513</u>	
51	Total Rate Schedule SGSS	33,174	4,167,949.4		43,880,830	10.5282

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		68,000.0	0.3437	23,372	
6	Subtotal		68,000.0		37,160	
7	STAS				(16)	
8	Base Rate Revenue				37,144	
9	Gas Cost - Commodity		68,000.0	(workpaper)	279,249	
10	Gas Cost - Demand		660.0	(workpaper)	7,310	
11	Total Rate Schedule NSS	12	68,000.0		323,703	4.7603
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	481		267.11	128,480	
15	>110,000 to ≤ 540,000 Therms Annually	481		1,211.59	582,775	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,986.82	71,684	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	12		4,645.73	55,749	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,959.14	0	
19	> 7,400,000 Therms Annually	0		13,272.55	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		332,821.1	4.5681	1,520,360	
22	> 110,000 to ≤ 540,000 Therms Annually		798,509.5	4.2709	3,410,354	
23	>540,000 to ≤ 1,074,000 Therms Annually		16,714.3	2.3433	39,167	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,112.0	2.0785	29,332	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.8652	0	
26	> 7,500,000 Therms Annually		0.0	1.1099	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,131,330.6	0.0113	12,784	
28	Gas Procurement - > 540,000 Therms Annually		30,826.3	0.0113	348	
29	STAS - ≤ 540,000 Therms Annually				(2,482)	
30	STAS - > 540,000 Therms Annually				(86)	
31	Base Rate Revenue				5,848,465	
32	Gas Cost - ≤ 540,000 Therms Annually		1,131,330.6	4.1059	4,645,130	
33	Gas Cost - > 540,000 Therms Annually		30,826.3	4.1059	126,570	
34	Total Rate Schedule LGSS	998	1,162,156.9		10,620,165	9.1383
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				349,597,818	
37	STAS				(168,806)	
38	Rider USP				32,587,852	
39	Merchant Function Charge				1,118,239	
40	Gas Procurement Charge				341,517	
41	Rider CC				27,521	
42	Rider EE				1,095,344	
43	Gas Cost				124,091,292	
44	Total Residential Sales	4,439,577	30,222,677.6		508,690,777	
45	Base Rate Revenue				64,085,633	
46	STAS				(28,242)	
47	Merchant Function Charge				84,831	
48	Gas Procurement Charge				93,979	
49	Rider CC				8,317	
50	Gas Cost				34,147,662	
51	Total Small General Sales	316,045	8,316,730.2		98,392,180	
52	Base Rate Revenue				37,160	
53	STAS				(16)	
54	Gas Cost				286,559	
55	Total Negotiated Sales	12	68,000.0		323,703	
56	Base Rate Revenue				5,837,901	
57	STAS				(2,568)	
58	Gas Procurement Charge				13,132	
59	Gas Cost				4,771,700	
60	Total Large General Sales	998	1,162,156.9		10,620,165	
61	Total Tariff Sales	4,756,632	39,769,564.7		618,026,825	

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	532,015		16.75	8,911,251	
3	Commodity Charge:					
4	All Gas Consumed		3,782,137.3	9.1069	34,443,546	
5	Rider USP - Universal Service Plan		3,782,137.3	1.1841	4,478,429	
6	Rider CC		3,782,137.3	0.0010	3,782	
7	Rider EE		3,782,137.3	0.0398	150,529	
8	Subtotal				47,987,537	
9	STAS				(21,115)	
10	Base Rate Revenue				47,966,422	
11	Gas Cost		3,782,137.3	1.6290	6,161,102	
12	Total Rate Schedule RDS	532,015	3,782,137.3		54,127,524	14.3114
13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	85,914		29.92	2,570,547	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,242,516.4	6.9747	8,666,179	
18	Rider CC		1,242,516.4	0.0010	1,243	
19	Subtotal				11,237,969	
20	STAS				(4,945)	
21	Base Rate Revenue				11,233,024	
22	Gas Cost		1,242,516.4	1.6290	2,024,059	
23	Total Rate Schedule SCD ≤ 6,440 Therm	85,914	1,242,516.4		13,257,083	10.6695
24 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	15,131		57.00	862,467	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,696,555.7	5.9489	10,092,640	
29	Rider CC		1,696,555.7	0.0010	1,697	
30	Subtotal				10,956,804	
31	STAS				(4,821)	
32	Base Rate Revenue				10,951,983	
33	Gas Cost		1,696,555.7	1.6290	2,763,689	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,131	1,696,555.7		13,715,672	8.0844
35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	9,900		29.92	296,208	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		41,264.5	6.8756	283,718	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		167,786.6	6.8756	1,153,634	
43	Rider CC		209,051.1	0.0010	209	
44	Subtotal				1,733,769	
45	STAS				(763)	
46	Subtotal				1,733,006	
47	Priority 1 Gas Cost		41,264.5	1.9243	79,405	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	9,900	209,051.1		1,812,411	8.6697

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,356		57.00	932,292	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		536,939.0	5.8497	3,140,932	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,397,366.7</u>	5.8497	14,023,876	
9	Rider CC		2,934,305.7	0.0010	<u>2,934</u>	
10	Subtotal				18,100,034	
11	STAS				<u>(7,964)</u>	
12	Subtotal				18,092,070	
13	Priority 1 Gas Cost		536,939.0	1.9243	<u>1,033,232</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,356	2,934,305.7		19,125,302	6.5178
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,115		267.11	564,938	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,550</u>		1,211.59	3,089,555	
19	Commodity Charge:	4,665				
20	> 64,400 to ≤ 110,00 Therms Annually		1,728,532.2	4.5681	7,896,108	
21	>110,000 to ≤ 540,000 Therms Annually		<u>4,570,844.3</u>	4.2709	<u>19,521,619</u>	
22	Subtotal		6,299,376.5		31,072,220	
23	STAS				<u>(13,672)</u>	
24	Total Rate Schedule SDS	4,665	6,299,376.5		31,058,548	4.9304
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	505		2,986.82	1,508,344	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		4,645.73	1,672,463	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		8,959.14	430,039	
30	> 7,500,000 Therms Annually	<u>12</u>		13,272.55	<u>159,271</u>	
31	Total	925			3,770,117	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,090,784.9	2.3433	7,242,636	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,627,000.0	2.0785	11,695,720	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,679,000.0	1.8652	3,131,671	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.1099	<u>1,185,373</u>	
37	Total Deliveries		11,464,784.9		23,255,400	
38	Subtotal				27,025,517	
39	STAS				<u>(11,891)</u>	
40	Total Rate Schedule LDS	925	11,464,784.9		27,013,626	2.3562
41	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		2,790,000.0	0.0937	<u>261,423</u>	
51	Subtotal				432,767	
52	STAS				<u>(190)</u>	
53	Total Rate Schedule MLDS - Class I	49	2,790,000.0		432,577	0.1550

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	61			249,856	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,849,000.0	0.3876	1,104,272	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		2,849,000.0		1,104,272	
12	Subtotal				1,354,128	
13	STAS				(596)	
14	Total Rate Schedule MLDS - Class II	61	2,849,000.0		1,353,532	0.4751
15 Flexible Rate and Negotiated Contract Services						
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		57.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		267.11	3,205	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,211.59	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		2,986.82	0	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		4,645.73	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,959.14	0	
24	LDS > 7,500,000 Therms Annually	0		13,272.55	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
33	Total Flex Customer Charge	12			3,205	
34	Negotiated Contract Service Customer Charge:	132		(workpaper)	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,941,200.0	(workpaper)	1,856,734	
37	Subtotal				3,140,571	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,941,200.0		3,140,571	

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Distribution Service Summary by Rate Class					
2	Base Rate Revenue				43,354,797	
3	STAS				(21,115)	
4	Rider USP				4,478,429	
5	Rider CC				3,782	
6	Rider EE				150,529	
7	Gas Cost				<u>6,161,102</u>	
8	Total Residential Distribution Service	532,015	3,782,137.3		54,127,524	
9	Base Rate Revenue				42,022,493	
10	STAS				(18,493)	
11	Rider CC				6,083	
12	Gas Cost				<u>5,900,385</u>	
13	Total Small General Distribution Service (SCD, SGDS)	127,301	6,082,428.9		47,910,468	
14	Base Rate Revenue				31,072,220	
15	STAS				(13,672)	
16	Total Small Distribution Service (SDS)	4,665	6,299,376.5		31,058,548	
17	Base Rate Revenue				27,025,517	
18	STAS				(11,891)	
19	Total Large Distribution Service	925.0	11,464,784.9		27,013,626	
20	Base Rate Revenue				1,786,895	
21	STAS				(786)	
22	Total Main Line Distribution Service	110	5,639,000.0		1,786,109	
23	Base Rate Revenue				3,140,571	
24	STAS				<u>0</u>	
25	Total Flexible Rate and Negotiated Contract Service	144	8,941,200.0		3,140,571	
26	Total Distribution Service	665,160	42,208,927.6		165,036,846	
27	Total Company Throughput	5,421,792	81,978,492.3		783,063,671	
28	Other Operating Revenue					
29	487 - Forfeited Discounts				1,325,127	
30	488 - Miscellaneous Service Revenues				116,263	
31	493 - Rent from Gas Property				0	
32	495 - Prior Yr. Rate Refund - Net.				0	
33	495 - Off System Sales				0	
34	495 - Other Gas Revenues - Other				(13,596)	
35	496 - Provision For Rate Refunds				<u>0</u>	
36	Total Other Operating Revenue				1,427,793	
37	Total Company Revenue				784,491,464	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	4,148,557		16.75	69,488,330	
3	Commodity Charge:					
4	All Gas Consumed		27,607,392.2	9.1069	251,417,760	
5	Rider USP - Universal Service Plan		27,607,392.2	1.1841	32,689,913	
6	Rider CC - Customer Choice		27,607,392.2	0.0010	27,607	
7	Rider EE - Energy Efficiency Rider		27,607,392.2	0.0398	1,098,774	
8	Gas Procurement Charge		27,607,392.2	0.0113	<u>311,964</u>	
9	Subtotal				355,034,348	
10	STAS				<u>(156,215)</u>	
11	Base Rate Revenue				354,878,133	
12	Gas Cost		27,607,392.2	4.1059	113,353,192	
13	Merchant Function Charge		27,607,392.2	0.0370	<u>1,021,474</u>	
14	Total Rate Schedule RSS	4,148,557	27,607,392.2		469,252,799	16.9974
15 Rate Schedule CAP - Residential Sales Service CAP						
16	Customer Charge	296,625		16.75	4,968,469	
17	Commodity Charge:					
18	All Gas Consumed		2,701,478.4	9.1069	24,602,094	
19	Gas Procurement Charge		2,701,478.4	0.0113	<u>30,527</u>	
20	Subtotal				29,601,090	
21	STAS				<u>(13,024)</u>	
22	Base Rate Revenue				29,588,066	
23	Gas Cost		2,701,478.4	4.1059	11,092,000	
24	Merchant Function Charge		2,701,478.4	0.0370	<u>99,955</u>	
25	Total Rate Schedule CAP	296,625	2,701,478.4		40,780,021	
26 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	283,018		29.92	8,467,899	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,173,030.8	6.9747	29,105,638	
31	Rider CC - Customer Choice		4,173,030.8	0.0010	4,173	
32	Gas Procurement Charge		4,173,030.8	0.0113	<u>47,155</u>	
33	Subtotal				37,624,865	
34	STAS				<u>(16,555)</u>	
35	Base Rate Revenue				37,608,310	
36	Gas Cost		4,173,030.8	4.1059	17,134,047	
37	Merchant Function Charge		4,173,030.8	0.0102	<u>42,565</u>	
38	Total Rate Schedule SGSS	283,018	4,173,030.8		54,784,922	13.1283
39 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	33,174		57.00	1,890,918	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		4,167,949.4	5.9489	24,794,714	
44	Rider CC - Customer Choice		4,167,949.4	0.0010	4,168	
45	Gas Procurement Charge		4,167,949.4	0.0113	<u>47,098</u>	
46	Subtotal				26,736,898	
47	STAS				<u>(11,764)</u>	
48	Base Rate Revenue				26,725,134	
49	Gas Cost		4,167,949.4	4.1059	17,113,183	
50	Merchant Function Charge		4,167,949.4	0.0102	<u>42,513</u>	
51	Total Rate Schedule SGSS	33,174	4,167,949.4		43,880,830	10.5282

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		68,000.0	0.3437	23,372	
6	Subtotal		68,000.0		37,160	
7	STAS				(16)	
8	Base Rate Revenue				37,144	
9	Gas Cost - Commodity		68,000.0	(workpaper)	279,249	
10	Gas Cost - Demand		660.0	(workpaper)	7,310	
11	Total Rate Schedule NSS	12	68,000.0		323,703	4.7603
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	481		267.11	128,480	
15	>110,000 to ≤ 540,000 Therms Annually	481		1,211.59	582,775	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,986.82	71,684	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	12		4,645.73	55,749	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,959.14	0	
19	> 7,400,000 Therms Annually	0		13,272.55	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		332,821.1	4.5681	1,520,360	
22	> 110,000 to ≤ 540,000 Therms Annually		798,509.5	4.2709	3,410,354	
23	>540,000 to ≤ 1,074,000 Therms Annually		16,714.3	2.3433	39,167	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,112.0	2.0785	29,332	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.8652	0	
26	> 7,500,000 Therms Annually		0.0	1.1099	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,131,330.6	0.0113	12,784	
28	Gas Procurement - > 540,000 Therms Annually		30,826.3	0.0113	348	
29	STAS - ≤ 540,000 Therms Annually				(2,482)	
30	STAS - > 540,000 Therms Annually				(86)	
31	Base Rate Revenue				5,848,465	
32	Gas Cost - ≤ 540,000 Therms Annually		1,131,330.6	4.1059	4,645,130	
33	Gas Cost - > 540,000 Therms Annually		30,826.3	4.1059	126,570	
34	Total Rate Schedule LGSS	998	1,162,156.9		10,620,165	9.1383
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				350,476,653	
37	STAS				(169,239)	
38	Rider USP				32,689,913	
39	Merchant Function Charge				1,121,429	
40	Gas Procurement Charge				342,491	
41	Rider CC				27,607	
42	Rider EE				1,098,774	
43	Gas Cost				124,445,192	
44	Total Residential Sales	4,445,182	30,308,870.6		510,032,820	
45	Base Rate Revenue				64,259,169	
46	STAS				(28,319)	
47	Merchant Function Charge				85,078	
48	Gas Procurement Charge				94,253	
49	Rider CC				8,341	
50	Gas Cost				34,247,230	
51	Total Small General Sales	316,192	8,340,980.2		98,665,752	
52	Base Rate Revenue				37,160	
53	STAS				(16)	
54	Gas Cost				286,559	
55	Total Negotiated Sales	12	68,000.0		323,703	
56	Base Rate Revenue				5,837,901	
57	STAS				(2,568)	
58	Gas Procurement Charge				13,132	
59	Gas Cost				4,771,700	
60	Total Large General Sales	998	1,162,156.9		10,620,165	
61	Total Tariff Sales	4,762,384	39,880,007.7		619,642,440	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	532,015		16.75	8,911,251	
3	Commodity Charge:					
4	All Gas Consumed		3,782,137.3	9.1069	34,443,546	
5	Rider USP - Universal Service Plan		3,782,137.3	1.1841	4,478,429	
6	Rider CC		3,782,137.3	0.0010	3,782	
7	Rider EE		3,782,137.3	0.0398	150,529	
8	Subtotal				47,987,537	
9	STAS				(21,115)	
10	Base Rate Revenue				47,966,422	
11	Gas Cost		3,782,137.3	1.6290	6,161,102	
12	Total Rate Schedule RDS	532,015	3,782,137.3		54,127,524	14.3114
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	85,914		29.92	2,570,547	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,242,516.4	6.9747	8,666,179	
18	Rider CC		1,242,516.4	0.0010	1,243	
19	Subtotal				11,237,969	
20	STAS				(4,945)	
21	Base Rate Revenue				11,233,024	
22	Gas Cost		1,242,516.4	1.6290	2,024,059	
23	Total Rate Schedule SCD ≤ 6,440 Therm	85,914	1,242,516.4		13,257,083	10.6695
24	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	15,131		57.00	862,467	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,696,555.7	5.9489	10,092,640	
29	Rider CC		1,696,555.7	0.0010	1,697	
30	Subtotal				10,956,804	
31	STAS				(4,821)	
32	Base Rate Revenue				10,951,983	
33	Gas Cost		1,696,555.7	1.6290	2,763,689	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	15,131	1,696,555.7		13,715,672	8.0844
35	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	9,900		29.92	296,208	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		41,264.5	6.8756	283,718	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		167,786.6	6.8756	1,153,634	
43	Rider CC		209,051.1	0.0010	209	
44	Subtotal				1,733,769	
45	STAS				(763)	
46	Subtotal				1,733,006	
47	Priority 1 Gas Cost		41,264.5	1.9243	79,405	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	9,900	209,051.1		1,812,411	8.6697

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,356		57.00	932,292	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		536,939.0	5.8497	3,140,932	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,397,366.7</u>	5.8497	14,023,876	
9	Rider CC		2,934,305.7	0.0010	<u>2,934</u>	
10	Subtotal				18,100,034	
11	STAS				<u>(7,964)</u>	
12	Subtotal				18,092,070	
13	Priority 1 Gas Cost		536,939.0	1.9243	<u>1,033,232</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,356	2,934,305.7		19,125,302	6.5178
15 Rate Schedule SDS - Small Distribution Service						
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,115		267.11	564,938	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,550</u>		1,211.59	3,089,555	
19	Commodity Charge:	4,665				
20	> 64,400 to ≤ 110,00 Therms Annually		1,728,532.2	4.5681	7,896,108	
21	>110,000 to ≤ 540,000 Therms Annually		4,570,844.3	4.2709	19,521,619	
22	Subtotal		6,299,376.5		31,072,220	
23	STAS				<u>(13,672)</u>	
24	Total Rate Schedule SDS	4,665	6,299,376.5		31,058,548	4.9304
25 Rate Schedule LDS - Large Distribution Service						
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	505		2,986.82	1,508,344	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		4,645.73	1,672,463	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		8,959.14	430,039	
30	> 7,500,000 Therms Annually	<u>12</u>		13,272.55	<u>159,271</u>	
31	Total	925			3,770,117	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,090,784.9	2.3433	7,242,636	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,627,000.0	2.0785	11,695,720	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,679,000.0	1.8652	3,131,671	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.1099	<u>1,185,373</u>	
37	Total Deliveries		11,464,784.9		23,255,400	
38	Subtotal				27,025,517	
39	STAS				<u>(11,891)</u>	
40	Total Rate Schedule LDS	925	11,464,784.9		27,013,626	2.3562
41 Rate Schedule MLDS - Main Line Distribution Service - Class I						
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		2,790,000.0	0.0937	<u>261,423</u>	
51	Subtotal				432,767	
52	STAS				<u>(190)</u>	
53	Total Rate Schedule MLDS - Class I	49	2,790,000.0		432,577	0.1550

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
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Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	61			249,856	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,849,000.0	0.3876	1,104,272	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,849,000.0		1,104,272	
12	Subtotal				1,354,128	
13	STAS				<u>(596)</u>	
14	Total Rate Schedule MLDS - Class II	61	2,849,000.0		1,353,532	0.4751
15 <u>Flexible Rate and Negotiated Contract Services</u>						
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		57.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		267.11	3,205	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,211.59	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		2,986.82	0	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		4,645.73	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,959.14	0	
24	LDS > 7,500,000 Therms Annually	0		13,272.55	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	12			3,205	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,941,200.0	<i>(workpaper)</i>	<u>1,856,734</u>	
37	Subtotal				3,140,571	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,941,200.0		3,140,571	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 1
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Distribution Service Summary by Rate Class					
2	Base Rate Revenue				43,354,797	
3	STAS				(21,115)	
4	Rider USP				4,478,429	
5	Rider CC				3,782	
6	Rider EE				150,529	
7	Gas Cost				<u>6,161,102</u>	
8	Total Residential Distribution Service	532,015	3,782,137.3		54,127,524	
9	Base Rate Revenue				42,022,493	
10	STAS				(18,493)	
11	Rider CC				6,083	
12	Gas Cost				<u>5,900,385</u>	
13	Total Small General Distribution Service (SCD, SGDS)	127,301	6,082,428.9		47,910,468	
14	Base Rate Revenue				31,072,220	
15	STAS				(13,672)	
16	Total Small Distribution Service (SDS)	4,665	6,299,376.5		31,058,548	
17	Base Rate Revenue				27,025,517	
18	STAS				(11,891)	
19	Total Large Distribution Service	925.0	11,464,784.9		27,013,626	
20	Base Rate Revenue				1,786,895	
21	STAS				(786)	
22	Total Main Line Distribution Service	110	5,639,000.0		1,786,109	
23	Base Rate Revenue				3,140,571	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Service	144	8,941,200.0		3,140,571	
26	Total Distribution Service	665,160	42,208,927.6		165,036,846	
27	Total Company Throughput	5,427,544	82,088,935.3		784,679,286	
28	Other Operating Revenue					
29	487 - Forfeited Discounts				1,325,127	
30	488 - Miscellaneous Service Revenues				116,263	
31	493 - Rent from Gas Property				0	
32	495 - Prior Yr. Rate Refund - Net.				0	
33	495 - Off System Sales				0	
34	495 - Other Gas Revenues - Other				(13,596)	
35	496 - Provision For Rate Refunds				0	
36	Total Other Operating Revenue				1,427,793	
37	Total Company Revenue				786,107,079	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 2
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	4,044,087	0	20,120	(18,636)	0	58,215	4,103,786
3	Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	289,416	0	0	0	0	4,303	293,719
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	280,385	0	1,538	(1,116)	0	1,911	282,718
8	INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>324</u>
10	Total Rate Schedule SGSS ≤ 6,440 Therms	280,708	0	1,538	(1,116)	0	1,912	283,042
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
12	COMMERCIAL							
13	6,440 - 64,400 Therms Annually	32,537	0	0	0	0	104	32,641
14	INDUSTRIAL							
15	6,440 - 64,400 Therms Annually	<u>533</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	33,070	0	0	0	0	104	33,174
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large General Sales Service							
24	COMMERCIAL							
25	> 64,400 to ≤ 110,00 Therms Annually	444	0	0	0	0	0	444
26	>110,000 to ≤ 540,000 Therms Annually	408	0	0	0	0	1	409
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	876	0	0	0	0	1	877
32	INDUSTRIAL							
33	> 64,400 to ≤ 110,00 Therms Annually	36	0	0	0	0	1	37
34	>110,000 to ≤ 540,000 Therms Annually	72	0	0	0	0	0	72
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	120	0	0	0	0	1	121
40	Total Rate Schedule LGSS	996	0	0	0	0	2	998
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	4,333,503	0	20,120	(18,636)	0	62,518	4,397,505
43	Total Commercial Sales	313,810	0	1,538	(1,116)	0	2,016	316,248
44	Total Industrial Sales	<u>976</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>978</u>
45	Total Tariff Sales	4,648,289	0	21,658	(19,752)	0	64,536	4,714,731

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 2
Page 2 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	562,889	0	0	0	0	3,786	566,675
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	85,642	0	0	0	0	272	85,914
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	6,440 - 64,400 Therms Annually	15,110	0	0	0	0	21	15,131
7	Total Rate Schedule SCD	100,752	0	0	0	0	293	101,045
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	9,838	0	0	0	0	26	9,864
11	Total Commercial Bills Under SGDS	9,838	0	0	0	0	26	9,864
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	37	0	0	0	0	0	37
14	Total Industrial Bills Under SGDS	37	0	0	0	0	0	37
15	Total Rate Schedule SGDS ≤ 6,440 Therms	9,875	0	0	0	0	26	9,901
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	6,440 - 64,400 Therms Annually	15,861	0	0	0	0	39	15,900
19	Total Commercial Bills Under SGDS	15,861	0	0	0	0	39	15,900
20	INDUSTRIAL							
21	6,440 - 64,400 Therms Annually	444	0	0	0	0	0	444
22	Total Industrial Bills Under SGDS	444	0	0	0	0	0	444
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,305	0	0	0	0	39	16,344
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,00 Therms Annually	1,956	0	0	0	0	3	1,959
27	>110,000 to ≤ 540,000 Therms Annually	1,740	0	0	0	0	3	1,743
28	Total Commercial Bills Under SDS	3,696	0	0	0	0	6	3,702
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,00 Therms Annually	156	0	0	0	0	0	156
31	>110,000 to ≤ 540,000 Therms Annually	816	0	0	0	0	3	819
32	Total Industrial Bills Under SDS	972	0	0	0	0	3	975
33	Total Rate Schedule SDS	4,668	0	0	0	0	9	4,677

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 2
Page 3 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to <= 1,074,000 Therms Annually	144	0	0	0	0	0	144
4	> 1,074,000 to <= 3,400,000 Therms Annually	84	0	0	0	0	0	84
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	Rate Schedule LDS - Large Distribution Service							
9	INDUSTRIAL							
10	> 540,000 to <= 1,074,000 Therms Annually	360	0	0	0	0	1	361
11	> 1,074,000 to <= 3,400,000 Therms Annually	276	0	0	0	0	0	276
12	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	48
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	696	0	0	0	0	1	697
15	Total Rate Schedule LDS	924	0	0	0	0	1	925
16	Rate Schedule MLDS - Main Line Distribution Service - Class I							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	12	0	0	0	0	1	13
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	1	37
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	1	49
32	Rate Schedule MLDS - Main Line Distribution Service - Class II							
33	COMMERCIAL							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	1	61
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	1	61

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 2
Page 4 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	Distribution Service Summary by Customer Class								
42	Total Residential	562,889	0	0	0	0	3,786	566,675	
43	Total Commercial	130,411	0	0	0	0	364	130,775	
44	Total Industrial	<u>2,365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>2,371</u>	
45	Total Distribution Service	695,665	0	0	0	0	4,156	699,821	
46	Total Company Throughput	5,343,954	0	21,658	(19,752)	0	68,692	5,414,552	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule RSS - Residential Sales Service								
2	Total Rate Schedule RSS	4,084,737	0	0	0	0	58,215	4,142,952	
3	Rate Schedule CAP - Residential Sales Service CAP								
4	Total Rate Schedule CAP	292,322	0	0	0	0	4,303	296,625	
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	280,636	0	0	0	0	1,911	282,547	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>324</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	280,959	0	0	0	0	1,912	282,871	
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)								
12	COMMERCIAL								
13	6,440 - 64,400 Therms Annually	32,537	0	0	0	0	104	32,641	
14	INDUSTRIAL								
15	6,440 - 64,400 Therms Annually	<u>533</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	33,070	0	0	0	0	104	33,174	
17	Rate Schedule NSS - Negotiated Sales Service								
18	COMMERCIAL								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	Rate Schedule LGSS - Large General Sales Service								
24	COMMERCIAL								
25	> 64,400 to ≤ 110,00 Therms Annually	444	0	0	0	0	0	444	
26	>110,000 to ≤ 540,000 Therms Annually	408	0	0	0	0	1	409	
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	876	0	0	0	0	1	877	
32	INDUSTRIAL								
33	> 64,400 to ≤ 110,00 Therms Annually	36	0	0	0	0	1	37	
34	>110,000 to ≤ 540,000 Therms Annually	72	0	0	0	0	0	72	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	120	0	0	0	0	1	121	
40	Total Rate Schedule LGSS	996	0	0	0	0	2	998	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	4,377,059	0	0	0	0	62,518	4,439,577	
43	Total Commercial Sales	314,061	0	0	0	0	2,016	316,077	
44	Total Industrial Sales	<u>976</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>978</u>	
45	Total Tariff Sales	4,692,096	0	0	0	0	64,536	4,756,632	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 6 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	528,229	0	0	0	0	3,786	532,015
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	85,642	0	0	0	0	272	85,914
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	6,440 - 64,400 Therms Annually	15,110	0	0	0	0	21	15,131
7	Total Rate Schedule SCD	100,752	0	0	0	0	293	101,045
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	9,838	0	0	0	0	26	9,864
11	Total Commercial Bills Under SGDS	9,838	0	0	0	0	26	9,864
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	36	0	0	0	0	0	36
14	Total Industrial Bills Under SGDS	36	0	0	0	0	0	36
15	Total Rate Schedule SGDS ≤ 6,440 Therms	9,874	0	0	0	0	26	9,900
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	6,440 - 64,400 Therms Annually	15,861	0	0	0	0	39	15,900
19	Total Commercial Bills Under SGDS	15,861	0	0	0	0	39	15,900
20	INDUSTRIAL							
21	6,440 - 64,400 Therms Annually	456	0	0	0	0	0	456
22	Total Industrial Bills Under SGDS	456	0	0	0	0	0	456
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,317	0	0	0	0	39	16,356
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,00 Therms Annually	1,956	0	0	0	0	3	1,959
27	>110,000 to ≤ 540,000 Therms Annually	1,740	0	0	0	0	3	1,743
28	Total Commercial Bills Under SDS	3,696	0	0	0	0	6	3,702
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,00 Therms Annually	156	0	0	0	0	0	156
31	>110,000 to ≤ 540,000 Therms Annually	804	0	0	0	0	3	807
32	Total Industrial Bills Under SDS	960	0	0	0	0	3	963
33	Total Rate Schedule SDS	4,656	0	0	0	0	9	4,665

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
 Schedule No. 2
 Page 7 of 12
 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to <= 1,074,000 Therms Annually	144	0	0	0	0	0	144
4	> 1,074,000 to <= 3,400,000 Therms Annually	84	0	0	0	0	0	84
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	Rate Schedule LDS - Large Distribution Service							
9	INDUSTRIAL							
10	> 540,000 to <= 1,074,000 Therms Annually	360	0	0	0	0	1	361
11	> 1,074,000 to <= 3,400,000 Therms Annually	276	0	0	0	0	0	276
12	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	48
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	696	0	0	0	0	1	697
15	Total Rate Schedule LDS	924	0	0	0	0	1	925
16	Rate Schedule MLDS - Main Line Distribution Service - Class I							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	12	0	0	0	0	1	13
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	1	37
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	1	49
32	Rate Schedule MLDS - Main Line Distribution Service - Class II							
33	COMMERCIAL							
34	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	1	61
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	1	61

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
 Schedule No. 2
 Page 8 of 12
 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	Distribution Service Summary by Customer Class								
42	Total Residential	528,229	0	0	0	0	3,786	532,015	
43	Total Commercial	130,411	0	0	0	0	364	130,775	
44	Total Industrial	<u>2,364</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>2,370</u>	
45	Total Distribution Service	661,004	0	0	0	0	4,156	665,160	
46	Total Company Throughput	5,353,100	0	0	0	0	68,692	5,421,792	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 2
Page 9 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule RSS - Residential Sales Service								
2	Total Rate Schedule RSS	4,084,737	0	21,619	(16,014)	0	58,215	4,148,557	
3	Rate Schedule CAP - Residential Sales Service CAP								
4	Total Rate Schedule CAP	292,322	0	0	0	0	4,303	296,625	
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	280,636	0	1,725	(1,578)	0	1,911	282,694	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>324</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	280,959	0	1,725	(1,578)	0	1,912	283,018	
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)								
12	COMMERCIAL								
13	6,440 - 64,400 Therms Annually	32,537	0	0	0	0	104	32,641	
14	INDUSTRIAL								
15	6,440 - 64,400 Therms Annually	<u>533</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	33,070	0	0	0	0	104	33,174	
17	Rate Schedule NSS - Negotiated Sales Service								
18	COMMERCIAL								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	Rate Schedule LGSS - Large General Sales Service								
24	COMMERCIAL								
25	> 64,400 to ≤ 110,00 Therms Annually	444	0	0	0	0	0	444	
26	>110,000 to ≤ 540,000 Therms Annually	408	0	0	0	0	1	409	
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	876	0	0	0	0	1	877	
32	INDUSTRIAL								
33	> 64,400 to ≤ 110,00 Therms Annually	36	0	0	0	0	1	37	
34	>110,000 to ≤ 540,000 Therms Annually	72	0	0	0	0	0	72	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	120	0	0	0	0	1	121	
40	Total Rate Schedule LGSS	996	0	0	0	0	2	998	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	4,377,059	0	21,619	(16,014)	0	62,518	4,445,182	
43	Total Commercial Sales	314,061	0	1,725	(1,578)	0	2,016	316,224	
44	Total Industrial Sales	<u>976</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>978</u>	
45	Total Tariff Sales	4,692,096	0	23,344	(17,592)	0	64,536	4,762,384	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 2
Page 10 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	528,229	0	0	0	0	3,786	532,015
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	85,642	0	0	0	0	272	85,914
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	6,440 - 64,400 Therms Annually	15,110	0	0	0	0	21	15,131
7	Total Rate Schedule SCD	100,752	0	0	0	0	293	101,045
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	9,838	0	0	0	0	26	9,864
11	Total Commercial Bills Under SGDS	9,838	0	0	0	0	26	9,864
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	36	0	0	0	0	0	36
14	Total Industrial Bills Under SGDS	36	0	0	0	0	0	36
15	Total Rate Schedule SGDS ≤ 6,440 Therms	9,874	0	0	0	0	26	9,900
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	6,440 - 64,400 Therms Annually	15,861	0	0	0	0	39	15,900
19	Total Commercial Bills Under SGDS	15,861	0	0	0	0	39	15,900
20	INDUSTRIAL							
21	6,440 - 64,400 Therms Annually	456	0	0	0	0	0	456
22	Total Industrial Bills Under SGDS	456	0	0	0	0	0	456
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,317	0	0	0	0	39	16,356
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,000 Therms Annually	1,956	0	0	0	0	3	1,959
27	> 110,000 to ≤ 540,000 Therms Annually	1,740	0	0	0	0	3	1,743
28	Total Commercial Bills Under SDS	3,696	0	0	0	0	6	3,702
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,000 Therms Annually	156	0	0	0	0	0	156
31	> 110,000 to ≤ 540,000 Therms Annually	804	0	0	0	0	3	807
32	Total Industrial Bills Under SDS	960	0	0	0	0	3	963
33	Total Rate Schedule SDS	4,656	0	0	0	0	9	4,665

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 2
Page 11 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to <= 1,074,000 Therms Annually	144	0	0	0	0	0	144
4	> 1,074,000 to <= 3,400,000 Therms Annually	84	0	0	0	0	0	84
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	Rate Schedule LDS - Large Distribution Service							
9	INDUSTRIAL							
10	> 540,000 to <= 1,074,000 Therms Annually	360	0	0	0	0	1	361
11	> 1,074,000 to <= 3,400,000 Therms Annually	276	0	0	0	0	0	276
12	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	48
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	696	0	0	0	0	1	697
15	Total Rate Schedule LDS	924	0	0	0	0	1	925
16	Rate Schedule MLDS - Main Line Distribution Service - Class I							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	12	0	0	0	0	1	13
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	1	37
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	1	49
32	Rate Schedule MLDS - Main Line Distribution Service - Class II							
33	COMMERCIAL							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	1	61
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	1	61

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 2
Page 12 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	Distribution Service Summary by Customer Class								
42	Total Residential	528,229	0	0	0	0	3,786	532,015	
43	Total Commercial	130,411	0	0	0	0	364	130,775	
44	Total Industrial	<u>2,364</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>2,370</u>	
45	Total Distribution Service	661,004	0	0	0	0	4,156	665,160	
46	Total Company Throughput	5,353,100	0	23,344	(17,592)	0	68,692	5,427,544	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2024

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule RSS - Residential Sales Service						
2	Total Rate Schedule RSS	27,387,872.0	0.0	203,190.0	(129,426.0)	0.0	27,461,636.0
3	Rate Schedule CAP -Residential Sales Service CAP						
4	Total Rate Schedule CAP	2,688,155.7	0.0	0.0	0.0	0.0	2,688,155.7
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
6	COMMERCIAL						
7	Less Than 6,440 Therms Annually	4,152,051.1	0.0	98,690.0	(54,222.0)	0.0	4,196,519.1
8	INDUSTRIAL						
9	Less Than 6,440 Therms Annually	<u>7,271.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,271.9</u>
10	Total Rate Schedule SGSS < 6,440 Therms	4,159,323.0	0.0	98,690.0	(54,222.0)	0.0	4,203,791.0
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
12	COMMERCIAL						
13	>6,440 to ≤ 64,400 Therms Annually	4,041,164.4	0.0	0.0	0.0	0.0	4,041,164.4
14	INDUSTRIAL						
15	>6,440 to ≤ 64,400 Therms Annually	<u>113,318.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>113,318.8</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	4,154,483.2	0.0	0.0	0.0	0.0	4,154,483.2
17	Rate Schedule NSS - Negotiated Sales Service						
18	COMMERCIAL						
19	540,000 - 1,074,000 Therms Annually	68,000.0	0.0	0.0	0.0	0.0	68,000.0
20	INDUSTRIAL						
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	68,000.0	0.0	0.0	0.0	0.0	68,000.0
23	Rate Schedule LGSS - Large General Sales Service						
24	COMMERCIAL						
25	> 64,400 <= 110,000 Therms Annually	297,479.3	0.0	0.0	0.0	0.0	297,479.3
26	> 110,000 to ≤ 540,000 Therms Annually	537,942.7	0.0	0.0	0.0	0.0	537,942.7
27	>540,000 to ≤ 1,074,000 Therms Annually	16,770.9	0.0	0.0	0.0	0.0	16,770.9
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	852,192.9	0.0	0.0	0.0	0.0	852,192.9
32	INDUSTRIAL						
33	> 64,400 <= 110,000 Therms Annually	29,476.3	0.0	0.0	0.0	0.0	29,476.3
34	> 110,000 to ≤ 540,000 Therms Annually	212,214.4	0.0	0.0	0.0	0.0	212,214.4
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	11,888.9	0.0	0.0	0.0	0.0	11,888.9
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	253,579.6	0.0	0.0	0.0	0.0	253,579.6
40	Total Rate Schedule LGSS	1,105,772.5	0.0	0.0	0.0	0.0	1,105,772.5

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2024

Exhibit No. 103
 Schedule No. 3
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Tariff Sales Summary by Customer Class							
2	Total Residential Sales	30,076,027.7	0.0	203,190.0	(129,426.0)	0.0	30,149,791.7
3	Total Commercial Sales	9,113,408.4	0.0	98,690.0	(54,222.0)	0.0	9,157,876.4
4	Total Industrial Sales	<u>374,170.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>374,170.3</u>
5	Total Tariff Sales	39,563,606.4	0.0	301,880.0	(183,648.0)	0.0	39,681,838.4
6 Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	4,064,836.1	0.0	0.0	0.0	0.0	4,064,836.1
8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,245,568.7	0.0	0.0	0.0	0.0	1,245,568.7
10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,700,383.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,700,383.4</u>
12	Total Rate Schedule SCD	2,945,952.1	0.0	0.0	0.0	0.0	2,945,952.1
13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14 COMMERCIAL							
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	42,541.7	0.0	0.0	0.0	0.0	42,541.7
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>172,217.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>172,217.9</u>
19	Total Commercial SGDS	214,759.6	0.0	0.0	0.0	0.0	214,759.6
20 INDUSTRIAL							
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>1,003.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,003.3</u>
25	Total Industrial SGDS	1,003.3	0.0	0.0	0.0	0.0	1,003.3
26	Total Rate Schedule SGDS ≤ 6,440 Therms	215,762.9	0.0	0.0	0.0	0.0	215,762.9
27 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28 COMMERCIAL							
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	553,432.6	0.0	0.0	0.0	0.0	553,432.6
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,365,993.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,365,993.3</u>
33	Total Commercial SGDS	2,919,425.9	0.0	0.0	0.0	0.0	2,919,425.9
34 INDUSTRIAL							
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>105,925.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>105,925.9</u>
39	Total Industrial SGDS	105,925.9	0.0	0.0	0.0	0.0	105,925.9
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,025,351.8	0.0	0.0	0.0	0.0	3,025,351.8

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 3
Page 3 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,510,655.6	0.0	0.0	0.0	0.0	1,510,655.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,644,169.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,644,169.2</u>
5	Total Commercial SDS	4,154,824.8	0.0	0.0	0.0	0.0	4,154,824.8
6	INDUSTRIAL						
7	> 64,400 to ≤ 110,000 Therms Annually	96,181.4	0.0	0.0	0.0	0.0	96,181.4
8	> 110,000 to ≤ 540,000 Therms Annually	<u>1,974,065.5</u>	0.0	0.0	0.0	0.0	<u>1,974,065.5</u>
9	Total Industrial SDS	2,070,246.9	0.0	0.0	0.0	0.0	2,070,246.9
10	Total Rate Schedule SDS	6,225,071.7	0.0	0.0	0.0	0.0	6,225,071.7
11	<u>Rate Schedule LDS - Large Distribution Service</u>						
12	COMMERCIAL						
13	> 540,000 to ≤ 1,074,000 Therms Annually	964,800.0	0.0	0.0	0.0	0.0	964,800.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,186,300.0	0.0	0.0	0.0	0.0	1,186,300.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,151,100.0	0.0	0.0	0.0	0.0	2,151,100.0
18	INDUSTRIAL						
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,116,154.4	0.0	0.0	0.0	0.0	2,116,154.4
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,404,400.0	0.0	0.0	0.0	0.0	4,404,400.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,674,500.0	0.0	0.0	0.0	0.0	1,674,500.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	9,263,054.4	0.0	0.0	0.0	0.0	9,263,054.4
24	Total Rate Schedule LDS	11,414,154.4	0.0	0.0	0.0	0.0	11,414,154.4
25	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
26	COMMERCIAL						
27	Total Commercial MLDS - Class I	126,000.0	0.0	0.0	0.0	0.0	126,000.0
28	INDUSTRIAL						
29	Total Industrial MLDS - Class I	2,657,800.0	0.0	0.0	0.0	0.0	2,657,800.0
30	Total Rate Schedule MLDS - Class I	2,783,800.0	0.0	0.0	0.0	0.0	2,783,800.0
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
32	COMMERCIAL						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37	INDUSTRIAL						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,838,000.0	0.0	0.0	0.0	0.0	2,838,000.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,838,000.0	0.0	0.0	0.0	0.0	2,838,000.0
42	Total Rate Schedule MLDS - Class II	2,838,000.0	0.0	0.0	0.0	0.0	2,838,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2024

Exhibit No. 103
 Schedule No. 3
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule Flex and NCS						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,205,150.0	0.0	0.0	0.0	0.0	2,205,150.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>6,717,700.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,717,700.0</u>
6	Total Rate Schedule Flex and NCS	8,922,850.0	0.0	0.0	0.0	0.0	8,922,850.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	4,064,836.1	0.0	0.0	0.0	0.0	4,064,836.1
9	Total Commercial	14,717,212.4	0.0	0.0	0.0	0.0	14,717,212.4
10	Total Industrial	<u>23,653,730.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,653,730.5</u>
11	Total Distribution Service	42,435,779.0	0.0	0.0	0.0	0.0	42,435,779.0
12	Total Company Throughput	81,999,385.4	0.0	301,880.0	(183,648.0)	0.0	82,117,617.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 5 of 12
 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	27,521,199.2	0.0	0.0	0.0	0.0	27,521,199.2
3 Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	2,701,478.4	0.0	0.0	0.0	0.0	2,701,478.4
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)							
6 COMMERCIAL							
7	Less Than 6,440 Therms Annually	4,139,918.9	0.0	0.0	0.0	0.0	4,139,918.9
8 INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>8,861.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,861.9</u>
10	Total Rate Schedule SGSS	4,148,780.8	0.0	0.0	0.0	0.0	4,148,780.8
11 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)							
12 COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	4,029,497.3	0.0	0.0	0.0	0.0	4,029,497.3
14 INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>138,452.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>138,452.1</u>
16	Total Rate Schedule SGSS	4,167,949.4	0.0	0.0	0.0	0.0	4,167,949.4
17 Rate Schedule NSS - Negotiated Sales Service							
18 COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	68,000.0	0.0	0.0	0.0	0.0	68,000.0
20 INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	68,000.0	0.0	0.0	0.0	0.0	68,000.0
23 Rate Schedule LGSS - Large General Sales Service							
24 COMMERCIAL							
25	> 64,400 ≤ 110,000 Therms Annually	296,566.6	0.0	0.0	0.0	0.0	296,566.6
26	> 110,000 to ≤ 540,000 Therms Annually	539,604.5	0.0	0.0	0.0	0.0	539,604.5
27	>540,000 to ≤ 1,074,000 Therms Annually	16,714.3	0.0	0.0	0.0	0.0	16,714.3
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	852,885.4	0.0	0.0	0.0	0.0	852,885.4
32 INDUSTRIAL							
33	> 64,400 ≤ 110,000 Therms Annually	36,254.5	0.0	0.0	0.0	0.0	36,254.5
34	> 110,000 to ≤ 540,000 Therms Annually	258,905.0	0.0	0.0	0.0	0.0	258,905.0
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	14,112.0	0.0	0.0	0.0	0.0	14,112.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	309,271.5	0.0	0.0	0.0	0.0	309,271.5
40	Total Rate Schedule LGSS	1,162,156.9	0.0	0.0	0.0	0.0	1,162,156.9

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 3
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Tariff Sales Summary by Customer Class							
2	Total Residential Sales	30,222,677.6	0.0	0.0	0.0	0.0	30,222,677.6
3	Total Commercial Sales	9,090,301.6	0.0	0.0	0.0	0.0	9,090,301.6
4	Total Industrial Sales	<u>456,585.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>456,585.5</u>
5	Total Tariff Sales	39,769,564.7	0.0	0.0	0.0	0.0	39,769,564.7
Exhibit No. 103							
6 Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	3,782,137.3	0.0	0.0	0.0	0.0	3,782,137.3
8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,242,516.4	0.0	0.0	0.0	0.0	1,242,516.4
10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,696,555.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,696,555.7</u>
12	Total Rate Schedule SCD	2,939,072.1	0.0	0.0	0.0	0.0	2,939,072.1
13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14 COMMERCIAL							
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	41,264.5	0.0	0.0	0.0	0.0	41,264.5
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>166,831.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>166,831.1</u>
19	Total Commercial SGDS	208,095.6	0.0	0.0	0.0	0.0	208,095.6
20 INDUSTRIAL							
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>955.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>955.5</u>
25	Total Industrial SGDS	955.5	0.0	0.0	0.0	0.0	955.5
26	Total Rate Schedule SGDS ≤ 6,440 Therms	209,051.1	0.0	0.0	0.0	0.0	209,051.1
27 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28 COMMERCIAL							
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	536,939.0	0.0	0.0	0.0	0.0	536,939.0
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,294,710.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,294,710.8</u>
33	Total Commercial SGDS	2,831,649.8	0.0	0.0	0.0	0.0	2,831,649.8
34 INDUSTRIAL							
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>102,655.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>102,655.9</u>
39	Total Industrial SGDS	102,655.9	0.0	0.0	0.0	0.0	102,655.9
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	2,934,305.7	0.0	0.0	0.0	0.0	2,934,305.7

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 3
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,636,543.7	0.0	0.0	0.0	0.0	1,636,543.7
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,585,716.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,585,716.4</u>
5	Total Commercial SDS	4,222,260.1	0.0	0.0	0.0	0.0	4,222,260.1
6	INDUSTRIAL						
7	> 64,400 to ≤ 110,000 Therms Annually	91,988.5	0.0	0.0	0.0	0.0	91,988.5
8	> 110,000 to ≤ 540,000 Therms Annually	1,985,127.9	0.0	0.0	0.0	0.0	1,985,127.9
9	Total Industrial SDS	2,077,116.4	0.0	0.0	0.0	0.0	2,077,116.4
10	Total Rate Schedule SDS	6,299,376.5	0.0	0.0	0.0	0.0	6,299,376.5
11	<u>Rate Schedule LDS - Large Distribution Service</u>						
12	COMMERCIAL						
13	> 540,000 to ≤ 1,074,000 Therms Annually	967,000.0	0.0	0.0	0.0	0.0	967,000.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,183,000.0	0.0	0.0	0.0	0.0	1,183,000.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,150,000.0	0.0	0.0	0.0	0.0	2,150,000.0
18	INDUSTRIAL						
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,123,784.9	0.0	0.0	0.0	0.0	2,123,784.9
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,444,000.0	0.0	0.0	0.0	0.0	4,444,000.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,679,000.0	0.0	0.0	0.0	0.0	1,679,000.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	9,314,784.9	0.0	0.0	0.0	0.0	9,314,784.9
24	Total Rate Schedule LDS	11,464,784.9	0.0	0.0	0.0	0.0	11,464,784.9
25	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
26	COMMERCIAL						
27	Total Commercial MLDS - Class I	127,000.0	0.0	0.0	0.0	0.0	127,000.0
28	INDUSTRIAL						
29	Total Industrial MLDS - Class I	<u>2,663,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,663,000.0</u>
30	Total Rate Schedule MLDS - Class I	2,790,000.0	0.0	0.0	0.0	0.0	2,790,000.0
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
32	COMMERCIAL						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37	INDUSTRIAL						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0
42	Total Rate Schedule MLDS - Class II	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
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Exhibit No. 103
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule Flex and NCS						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,208,200.0	0.0	0.0	0.0	0.0	2,208,200.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>6,733,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,733,000.0</u>
6	Total Rate Schedule Flex and NCS	8,941,200.0	0.0	0.0	0.0	0.0	8,941,200.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	3,782,137.3	0.0	0.0	0.0	0.0	3,782,137.3
9	Total Commercial	14,686,277.6	0.0	0.0	0.0	0.0	14,686,277.6
10	Total Industrial	<u>23,740,512.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,740,512.7</u>
11	Total Distribution Service	42,208,927.6	0.0	0.0	0.0	0.0	42,208,927.6
12	Total Company Throughput	81,978,492.3	0.0	0.0	0.0	0.0	81,978,492.3

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2025

Exhibit No. 103
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	27,521,199.2	0.0	196,771.0	(110,578.0)	0.0	27,607,392.2
3 Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	2,701,478.4	0.0	0.0	0.0	0.0	2,701,478.4
5 Rate Schedule SGSS - Small General Sales Service (<= 6,440 Therms Annually)							
6 COMMERCIAL							
7	Less Than 6,440 Therms Annually	4,139,918.9	0.0	100,659.0	(76,409.0)	0.0	4,164,168.9
8 INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>8,861.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,861.9</u>
10	Total Rate Schedule SGSS	4,148,780.8	0.0	100,659.0	(76,409.0)	0.0	4,173,030.8
11 Rate Schedule SGSS - Small General Sales Service (> 6,440 to <= 64,400 Therms Annually)							
12 COMMERCIAL							
13	>6,440 to <= 64,400 Therms Annually	4,029,497.3	0.0	0.0	0.0	0.0	4,029,497.3
14 INDUSTRIAL							
15	>6,440 to <= 64,400 Therms Annually	<u>138,452.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>138,452.1</u>
16	Total Rate Schedule SGSS	4,167,949.4	0.0	0.0	0.0	0.0	4,167,949.4
17 Rate Schedule NSS - Negotiated Sales Service							
18 COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	68,000.0	0.0	0.0	0.0	0.0	68,000.0
20 INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	68,000.0	0.0	0.0	0.0	0.0	68,000.0
23 Rate Schedule LGSS - Large General Sales Service							
24 COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	296,566.6	0.0	0.0	0.0	0.0	296,566.6
26	> 110,000 to <= 540,000 Therms Annually	539,604.5	0.0	0.0	0.0	0.0	539,604.5
27	>540,000 to <= 1,074,000 Therms Annually	16,714.3	0.0	0.0	0.0	0.0	16,714.3
28	> 1,074,000 to <= 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	852,885.4	0.0	0.0	0.0	0.0	852,885.4
32 INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	36,254.5	0.0	0.0	0.0	0.0	36,254.5
34	> 110,000 to <= 540,000 Therms Annually	258,905.0	0.0	0.0	0.0	0.0	258,905.0
35	>540,000 to <= 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to <= 3,400,000 Therms Annually	14,112.0	0.0	0.0	0.0	0.0	14,112.0
37	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	309,271.5	0.0	0.0	0.0	0.0	309,271.5
40	Total Rate Schedule LGSS	1,162,156.9	0.0	0.0	0.0	0.0	1,162,156.9

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2025

Exhibit No. 103
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Tariff Sales Summary by Customer Class							
2	Total Residential Sales	30,222,677.6	0.0	196,771.0	(110,578.0)	0.0	30,308,870.6
3	Total Commercial Sales	9,090,301.6	0.0	100,659.0	(76,409.0)	0.0	9,114,551.6
4	Total Industrial Sales	<u>456,585.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>456,585.5</u>
5	Total Tariff Sales	39,769,564.7	0.0	297,430.0	(186,987.0)	0.0	39,880,007.7
6 Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	3,782,137.3	0.0	0.0	0.0	0.0	3,782,137.3
8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,242,516.4	0.0	0.0	0.0	0.0	1,242,516.4
10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,696,555.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,696,555.7</u>
12	Total Rate Schedule SCD	2,939,072.1	0.0	0.0	0.0	0.0	2,939,072.1
13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14 COMMERCIAL							
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	41,264.5	0.0	0.0	0.0	0.0	41,264.5
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>166,831.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>166,831.1</u>
19	Total Commercial SGDS	208,095.6	0.0	0.0	0.0	0.0	208,095.6
20 INDUSTRIAL							
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>955.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>955.5</u>
25	Total Industrial SGDS	955.5	0.0	0.0	0.0	0.0	955.5
26	Total Rate Schedule SGDS ≤ 6,440 Therms	209,051.1	0.0	0.0	0.0	0.0	209,051.1
27 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28 COMMERCIAL							
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	536,939.0	0.0	0.0	0.0	0.0	536,939.0
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,294,710.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,294,710.8</u>
33	Total Commercial SGDS	2,831,649.8	0.0	0.0	0.0	0.0	2,831,649.8
34 INDUSTRIAL							
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>102,655.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>102,655.9</u>
39	Total Industrial SGDS	102,655.9	0.0	0.0	0.0	0.0	102,655.9
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	2,934,305.7	0.0	0.0	0.0	0.0	2,934,305.7

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,636,543.7	0.0	0.0	0.0	0.0	1,636,543.7
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,585,716.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,585,716.4</u>
5	Total Commercial SDS	4,222,260.1	0.0	0.0	0.0	0.0	4,222,260.1
6	INDUSTRIAL						
7	> 64,400 to ≤ 110,000 Therms Annually	91,988.5	0.0	0.0	0.0	0.0	91,988.5
8	> 110,000 to ≤ 540,000 Therms Annually	<u>1,985,127.9</u>	0.0	0.0	0.0	0.0	<u>1,985,127.9</u>
9	Total Industrial SDS	2,077,116.4	0.0	0.0	0.0	0.0	2,077,116.4
10	Total Rate Schedule SDS	6,299,376.5	0.0	0.0	0.0	0.0	6,299,376.5
11	<u>Rate Schedule LDS - Large Distribution Service</u>						
12	COMMERCIAL						
13	> 540,000 to ≤ 1,074,000 Therms Annually	967,000.0	0.0	0.0	0.0	0.0	967,000.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,183,000.0	0.0	0.0	0.0	0.0	1,183,000.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,150,000.0	0.0	0.0	0.0	0.0	2,150,000.0
18	INDUSTRIAL						
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,123,784.9	0.0	0.0	0.0	0.0	2,123,784.9
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,444,000.0	0.0	0.0	0.0	0.0	4,444,000.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,679,000.0	0.0	0.0	0.0	0.0	1,679,000.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	9,314,784.9	0.0	0.0	0.0	0.0	9,314,784.9
24	Total Rate Schedule LDS	11,464,784.9	0.0	0.0	0.0	0.0	11,464,784.9
25	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
26	COMMERCIAL						
27	Total Commercial MLDS - Class I	127,000.0	0.0	0.0	0.0	0.0	127,000.0
28	INDUSTRIAL						
29	Total Industrial MLDS - Class I	<u>2,663,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,663,000.0</u>
30	Total Rate Schedule MLDS - Class I	2,790,000.0	0.0	0.0	0.0	0.0	2,790,000.0
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
32	COMMERCIAL						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37	INDUSTRIAL						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0
42	Total Rate Schedule MLDS - Class II	2,849,000.0	0.0	0.0	0.0	0.0	2,849,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2025

Exhibit No. 103
 Schedule No. 3
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule Flex and NCS						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,208,200.0	0.0	0.0	0.0	0.0	2,208,200.0
4	INDUSTRIAL						
5	Total Industrial Flex and NCS	<u>6,733,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,733,000.0</u>
6	Total Rate Schedule Flex and NCS	8,941,200.0	0.0	0.0	0.0	0.0	8,941,200.0
7	Distribution Service Summary by Customer Class						
8	Total Residential	3,782,137.3	0.0	0.0	0.0	0.0	3,782,137.3
9	Total Commercial	14,686,277.6	0.0	0.0	0.0	0.0	14,686,277.6
10	Total Industrial	<u>23,740,512.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,740,512.7</u>
11	Total Distribution Service	42,208,927.6	0.0	0.0	0.0	0.0	42,208,927.6
12	Total Company Throughput	81,978,492.3	0.0	297,430.0	(186,987.0)	0.0	82,088,935.3

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 4
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Witness: M. L. Battig

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	20,120	(18,636)	0	1,484
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,538	(1,116)	0	422
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
48	Flex	0	0	0	0
49	Total	21,658	(19,752)	0	1,906

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 4
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Witness: M. L. Battig

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	203,190.0	(129,426.0)	0.0	73,764.0
4	Total	203,190.0	(129,426.0)	0.0	73,764.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	98,690.0	(54,222.0)	0.0	44,468.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	98,690.0	(54,222.0)	0.0	44,468.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
23	Flexed Deliveries	0.0	0.0	0.0	0.0
24	Total	0.0	0.0	0.0	0.0
25	Rate Schedule LGS				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Total	0.0	0.0	0.0	0.0
31	INDUSTRIAL				
32	Rate Schedule SGSS				
33	Total	0.0	0.0	0.0	0.0
34	Rate Schedule SDS - Small Distribution Service				
35	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
36	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
37	Flexed Deliveries	0.0	0.0	0.0	0.0
38	Total	0.0	0.0	0.0	0.0
39	Rate Schedule LDS				
40	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
42	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	Flex	0.0	0.0	0.0	0.0
45	Total	0.0	0.0	0.0	0.0
46	Rate Schedule MLDS II				
47	Flexed Deliveries	0.0	0.0	0.0	0.0
48	Total	301,880.0	(183,648.0)	0.0	118,232.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2024
Determination of Attrition

Exhibit No. 103
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 Witness: M. L. Battig

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	41.67	291.51
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	6.94	48.59
5	Change in Dth - First Block		
6	Dth/Customer/Mo	6.94	48.59
7	No. of Mos	6	6
8	Change in Customers	<u>(3,106)</u>	<u>(186)</u>
9	Change in Dth - First Block	<u>(129,426)</u>	<u>(54,222)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: M. L. Battig

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	0	0	0	0
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	0	0	0	0
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: M. L. Battig

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025 - Unadjusted
Determination of Attrition

Exhibit No. 103
 Schedule No. 4
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		<u>Res</u> <u>RSS</u>		<u>Comm</u> <u>SGSS</u>
1	Heating Customers			
2	Half of UPC	0.00		0.00
3	Months	<u>6</u>		<u>6</u>
4	Dth/Customer/Mo	0.00		0.00
5	Change in Dth - First Block			
6	Dth/Customer/Mo	0.00		0.00
7	No. of Mos	6		6
8	Change in Customers	<u>0</u>		<u>0</u>
9	Change in Dth - First Block	<u>0</u>		<u>0</u>
10	Change in Dth - Second Block			
11	Dth/Customer/Mo	0.00		0.00
12	No. of Mos	6		6
13	Change in Customers	<u>0</u>		<u>0</u>
14	Change in Dth - Second Block	<u>0</u>		<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 4
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Witness: M. L. Battig

Line No.		<u>Bills from New Customers</u> (1) <i>(Ex 103, Sch 4)</i>	<u>Bills from Attrition Customers</u> (2) <i>(Ex 103, Sch 4)</i>	<u>Bills from Ind & Lg Com Customers</u> (3) <i>(Ex 103, Sch 4)</i>	<u>Adjusted Bills</u> (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	21,619	(16,014)	0	5,605
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,725	(1,578)	0	147
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	23,344	(17,592)	0	5,752

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025

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Witness: M. L. Battig

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	Rate Schedule RSS	196,771.0	(110,578.0)	0.0	86,193.0
4	Total	196,771.0	(110,578.0)	0.0	86,193.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	100,659.0	(76,409.0)	0.0	24,250.0
8	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total	100,659.0	(76,409.0)	0.0	24,250.0
10	Rate Schedule LGSS				
11	> 64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0	0.0
12	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
13	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0	0.0
14	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0	0.0
15	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0	0.0
16	> 7,400,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
17	Subtotal	0.0	0.0	0.0	0.0
18	Rate Schedule SDS - Small Distribution Service				
19	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
20	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
21	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total	0.0	0.0	0.0	0.0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
28	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29	Total	0.0	0.0	0.0	0.0
30	INDUSTRIAL				
31	Rate Schedule SGSS				
32	Total	0.0	0.0	0.0	0.0
33	Rate Schedule LDS				
34	> 64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0	0.0
35	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0	0.0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0	0.0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0	0.0
39	> 7,400,000 Therms Annually	0.0	0.0	0	0.0
40	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Subtotal	0.0	0.0	0.0	0.0
42	Rate Schedule MLDS II				
43	Flexed Deliveries	0.0	0.0	0.0	0.0
44	Total	297,430.0	(186,987.0)	0.0	110,443.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2025
Determination of Attrition

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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	41.43	290.53
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	6.91	48.42
5	Change in Dth - First Block		
6	Dth/Customer/Mo	6.91	48.42
7	No. of Mos	6	6
8	Change in Customers	<u>(2,669)</u>	<u>(263)</u>
9	Change in Dth - First Block	<u>(110,578)</u>	<u>(76,409)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2024

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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 11.93 (Dth)	<u>U.P.C.</u> 15.92 (Dth)	<u>U.P.C.</u> 16.24 (Dth)	<u>U.P.C.</u> 13.55 (Dth)	<u>U.P.C.</u> 8.94 (Dth)	<u>U.P.C.</u> 4.03 (Dth)	<u>U.P.C.</u> 1.97 (Dth)	<u>U.P.C.</u> 1.19 (Dth)	<u>U.P.C.</u> 1.10 (Dth)	<u>U.P.C.</u> 1.13 (Dth)	<u>U.P.C.</u> 1.89 (Dth)	<u>U.P.C.</u> 5.45 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer				11.93	15.92	16.24	13.55	8.94	4.03	1.97	1.19	1.10	1.13	1.89	5.45		
4	First Month First Block Usage per Customer				5.96	7.96	8.12	6.78	4.47	2.01	0.99	0.59	0.55	0.57	0.94	2.72		
5	Dec	332	0	0	1,980	0	0	0	0	0	0	0	0	0	0	0	0	1,980
6	Jan	296	1	296	3,531	2,356	0	0	0	0	0	0	0	0	0	0	0	5,887
7	Feb	256	2	512	3,054	4,076	2,079	0	0	0	0	0	0	0	0	0	0	9,209
8	Mar	258	3	774	3,078	4,107	4,191	1,748	0	0	0	0	0	0	0	0	0	13,124
9	Apr	260	4	1,040	3,102	4,139	4,223	3,523	1,163	0	0	0	0	0	0	0	0	16,150
10	May	248	5	1,240	2,958	3,948	4,028	3,361	2,218	499	0	0	0	0	0	0	0	17,012
11	June	230	6	1,380	2,744	3,662	3,736	3,117	2,057	926	227	0	0	0	0	0	0	16,469
12	July	244	7	1,708	2,911	3,885	3,963	3,306	2,182	983	481	145	0	0	0	0	0	17,856
13	Aug	300	8	2,400	3,579	4,776	4,873	4,065	2,683	1,208	591	357	165	0	0	0	0	22,297
14	Sept	303	9	2,727	3,614	4,824	4,922	4,106	2,710	1,220	597	360	333	171	0	0	0	22,857
15	Oct	383	10	3,830	4,569	6,098	6,221	5,190	3,425	1,543	755	455	421	433	362	0	0	29,472
16	Nov	<u>383</u>	11	<u>4,213</u>	<u>4,569</u>	<u>6,098</u>	<u>6,221</u>	<u>5,190</u>	<u>3,425</u>	<u>1,543</u>	<u>755</u>	<u>455</u>	<u>421</u>	<u>433</u>	<u>724</u>	<u>1,043</u>	<u>1,043</u>	<u>30,877</u>
17	Total	3,493		20,120	39,689	47,969	44,457	33,606	19,863	7,922	3,406	1,772	1,340	1,037	1,086	1,043		203,190

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2024

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Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					75.92	99.45	101.99	83.05	56.18	33.29	21.35	16.16	15.91	16.73	21.60	41.40		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																	
3	First Block Usage per Customer				75.92	99.45	101.99	83.05	56.18	33.29	21.35	16.16	15.91	16.73	21.60	41.40		
4	First Month First Block Usage per Customer				37.96	49.72	51.00	41.53	28.09	16.64	10.68	8.08	7.95	8.36	10.80	20.70		
5	Dec	33	0	0	1,253	0	0	0	0	0	0	0	0	0	0	0	0	1,253
6	Jan	28	1	28	2,126	1,392	0	0	0	0	0	0	0	0	0	0	0	3,518
7	Feb	23	2	46	1,746	2,287	1,173	0	0	0	0	0	0	0	0	0	0	5,206
8	Mar	17	3	51	1,291	1,691	1,734	706	0	0	0	0	0	0	0	0	0	5,422
9	Apr	11	4	44	835	1,094	1,122	914	309	0	0	0	0	0	0	0	0	4,274
10	May	10	5	50	759	994	1,020	831	562	166	0	0	0	0	0	0	0	4,332
11	June	11	6	66	835	1,094	1,122	914	618	366	117	0	0	0	0	0	0	5,066
12	July	10	7	70	759	994	1,020	831	562	333	214	81	0	0	0	0	0	4,794
13	Aug	22	8	176	1,670	2,188	2,244	1,827	1,236	732	470	356	175	0	0	0	0	10,898
14	Sept	33	9	297	2,505	3,282	3,366	2,741	1,854	1,098	705	533	525	276	0	0	0	16,885
15	Oct	38	10	380	2,885	3,779	3,876	3,156	2,135	1,265	811	614	605	636	410	0	0	20,172
16	Nov	<u>30</u>	11	<u>330</u>	<u>2,277</u>	<u>2,983</u>	<u>3,060</u>	<u>2,492</u>	<u>1,685</u>	<u>999</u>	<u>641</u>	<u>485</u>	<u>477</u>	<u>502</u>	<u>648</u>	<u>621</u>	<u>621</u>	<u>16,870</u>
17	Total	266		1,538	18,941	21,778	19,737	14,412	8,961	4,959	2,958	2,069	1,782	1,414	1,058	621	621	98,690

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2025

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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)
					<u>U.P.C.</u> 15.88 (Dth)	<u>U.P.C.</u> 16.21 (Dth)	<u>U.P.C.</u> 13.53 (Dth)	<u>U.P.C.</u> 8.92 (Dth)	<u>U.P.C.</u> 4.01 (Dth)	<u>U.P.C.</u> 1.95 (Dth)	<u>U.P.C.</u> 1.17 (Dth)	<u>U.P.C.</u> 1.08 (Dth)	<u>U.P.C.</u> 1.11 (Dth)	<u>U.P.C.</u> 1.87 (Dth)	<u>U.P.C.</u> 5.42 (Dth)	<u>U.P.C.</u> 11.73 (Dth)	
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				15.88	16.21	13.53	8.92	4.01	1.95	1.17	1.08	1.11	1.87	5.42	11.73	
4	First Month First Block Usage per Customer				7.94	8.11	6.76	4.46	2.00	0.97	0.58	0.54	0.55	0.93	2.71	5.86	
5	Jan	304	0	0	2,413	0	0	0	0	0	0	0	0	0	0	0	2,413
6	Feb	262	1	262	4,159	2,124	0	0	0	0	0	0	0	0	0	0	6,283
7	Mar	265	2	530	4,207	4,296	1,792	0	0	0	0	0	0	0	0	0	10,295
8	Apr	267	3	801	4,239	4,329	3,611	1,191	0	0	0	0	0	0	0	0	13,370
9	May	254	4	1,016	4,032	4,118	3,435	2,265	509	0	0	0	0	0	0	0	14,359
10	June	236	5	1,180	3,747	3,826	3,192	2,105	945	230	0	0	0	0	0	0	14,045
11	July	251	6	1,506	3,985	4,069	3,395	2,239	1,005	489	147	0	0	0	0	0	15,329
12	Aug	308	7	2,156	4,890	4,994	4,166	2,747	1,234	600	360	166	0	0	0	0	19,157
13	Sept	311	8	2,488	4,937	5,042	4,206	2,774	1,246	606	363	335	173	0	0	0	19,682
14	Oct	393	9	3,537	6,239	6,372	5,315	3,505	1,574	766	459	424	436	367	0	0	25,457
15	Nov	393	10	3,930	6,239	6,372	5,315	3,505	1,574	766	459	424	436	734	1,066	0	26,890
16	Dec	<u>383</u>	11	<u>4,213</u>	<u>6,080</u>	<u>6,210</u>	<u>5,180</u>	<u>3,416</u>	<u>1,534</u>	<u>747</u>	<u>447</u>	<u>413</u>	<u>425</u>	<u>716</u>	<u>2,077</u>	<u>2,246</u>	<u>29,491</u>
17	Total	3,627		21,619	55,167	51,752	39,607	23,747	9,621	4,204	2,235	1,762	1,470	1,817	3,143	2,246	196,771

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2025

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Witness: M. L. Battig

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)	
					U.P.C. 99.16 (Dth)	U.P.C. 101.89 (Dth)	U.P.C. 83.02 (Dth)	U.P.C. 56.17 (Dth)	U.P.C. 33.28 (Dth)	U.P.C. 21.35 (Dth)	U.P.C. 16.16 (Dth)	U.P.C. 15.91 (Dth)	U.P.C. 16.73 (Dth)	U.P.C. 21.60 (Dth)	U.P.C. 41.40 (Dth)	U.P.C. 74.36 (Dth)		
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																	
3	First Block Usage per Customer				99.16	101.89	83.02	56.17	33.28	21.35	16.16	15.91	16.73	21.60	41.40	74.36		
4	First Month First Block Usage per Customer				49.58	50.95	41.51	28.09	16.64	10.68	8.08	7.95	8.36	10.80	20.70	37.18		
5	Jan	28	0	0	1,388	0	0	0	0	0	0	0	0	0	0	0	0	1,388
6	Feb	23	1	23	2,281	1,172	0	0	0	0	0	0	0	0	0	0	0	3,453
7	Mar	18	2	36	1,785	1,834	747	0	0	0	0	0	0	0	0	0	0	4,366
8	Apr	11	3	33	1,091	1,121	913	309	0	0	0	0	0	0	0	0	0	3,434
9	May	10	4	40	992	1,019	830	562	166	0	0	0	0	0	0	0	0	3,569
10	June	11	5	55	1,091	1,121	913	618	366	117	0	0	0	0	0	0	0	4,226
11	July	10	6	60	992	1,019	830	562	333	214	81	0	0	0	0	0	0	4,031
12	Aug	22	7	154	2,181	2,242	1,826	1,236	732	470	356	175	0	0	0	0	0	9,218
13	Sept	35	8	280	3,471	3,566	2,906	1,966	1,165	747	566	557	293	0	0	0	0	15,237
14	Oct	40	9	360	3,966	4,076	3,321	2,247	1,331	854	646	636	669	432	0	0	0	18,178
15	Nov	31	10	310	3,074	3,159	2,574	1,741	1,032	662	501	493	519	670	642	0	0	15,067
16	Dec	<u>34</u>	11	<u>374</u>	<u>3,371</u>	<u>3,464</u>	<u>2,823</u>	<u>1,910</u>	<u>1,132</u>	<u>726</u>	<u>549</u>	<u>541</u>	<u>569</u>	<u>735</u>	<u>1,408</u>	<u>1,264</u>	<u>1,264</u>	<u>18,492</u>
17	Total	273		1,725	25,683	23,793	17,683	11,151	6,257	3,790	2,699	2,402	2,050	1,837	2,050	1,264		100,659

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2024

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2023			2024								Total (Dth)
					Dec (Dth)	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	
1	Customers who are projected to begin service between December 1, 2023 and November 30, 2024															
2	N/A	LG-1-Comm														
3	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Large General Sales >64,400 to <= 110,000 Comm															
6	N/A	TIB-Comm														
7	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	SDS >110,00 to <= 540,000 Comm															
10	Total customers who have been added															
11	Customers who are projected to become inactive between December 1, 2023 and November 30, 2024															
12	N/A	TIF-Comm														
13	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
14	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	N/A	TIF-Comm														
16	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	N/A	TIF-Comm														
19	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm															
22	N/A	TIF-IND														
23	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
24	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	N/A	TIF-IND														
26	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
27	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind															
29	N/A	872-IND														
30	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0.0
31	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0
32	Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind															
33	Total customers who have been removed															

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2025 - Unadjusted

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Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2025												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	Customers who are projected to begin service between January 1, 2025 and December 31, 2025 - Nothing to Report																
2	N/A	LG-1-Comm															
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5	Large General Sales >64,400 to <= 110,000 Comm																
6	N/A	TIB-Comm															
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	SDS >110,00 to <= 540,000 Comm																
10	N/A	TIF-Ind															
11	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
12	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
14	Total customers who have been added																
15	Customers who are projected to become inactive between January 1, 2025 and December 31, 2025																
16	N/A	TIF-Comm															
17	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
18	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19	N/A	TIF-Comm															
20	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
22	N/A	TIF-Comm															
23	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm																
26	N/A	TIF-IND															
27	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
29	N/A	TIF-IND															
30	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
31	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
32	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
33	N/A																
34	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
35	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0	
36	Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
37	Total customers who have been removed																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2025

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2025												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	Customers who are projected to begin service between January 1, 2025 and December 31, 2025 - Nothing to Report																
2	N/A	N/A															
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5	Large General Sales >64,400 to <= 110,000 Comm																
6	N/A	N/A															
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	SDS >110,00 to <= 540,000 Comm																
10	N/A	N/A															
11	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
12	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
14	Total customers who have been added																
15	Customers who are projected to become inactive between January 1, 2025 and December 31, 2025 - Nothing to Report																
16	N/A	N/A															
17	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
18	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19	N/A	N/A															
20	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
22	N/A	N/A															
23	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm																
26	N/A	N/A															
27	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
29	N/A	TIF-IND															
30	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
31	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
32	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
33	N/A	N/A															
34	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
35	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0	
36	Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
37	Total customers who have been removed																

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 5
Page 1 of 3
Witness: M. L. Battig

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	120,596,827
3	Total Comm/Ind Sales	<u>36,296,999</u>
4	Total Sales Revenue	156,893,826
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	6,609,549
7	Commercial Distribution (Choice)	5,391,091
8	Comm/Ind Priority 1 Distribution	<u>1,213,662</u>
9	Total Distribution Revenue	13,214,302
10	Total Throughput Revenue	170,108,128

**Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2025 - Unadjusted**

Exhibit No. 103
Schedule No. 5
Page 2 of 3
Witness: M. L. Battig

<u>Line No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	123,792,029
3	Total Comm/Ind Sales	<u>39,144,988</u>
4	Total Sales Revenue	162,937,017
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	
7	Commercial Distribution (Choice)	6,621,618
8	Comm/Ind Priority 1 Distribution	4,798,956
9	Total Distribution Revenue	1,146,833 12,567,407
10	Total Throughput Revenue	175,504,424

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 5
Page 3 of 3
Witness: M. L. Battig

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	123,792,029
3	Total Comm/Ind Sales	<u>39,144,988</u>
4	Total Sales Revenue	162,937,017
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	6,621,618
7	Commercial Distribution (Choice)	4,798,956
8	Comm/Ind Priority 1 Distribution	1,146,833
9	Total Distribution Revenue	12,567,407
10	Total Throughput Revenue	175,504,424

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge, Customer Choice, and Energy Efficiency
 Per Pro Forma Future Test Year
 For the 12 Months Ended November 30, 2024

Exhibit No. 103

Schedule No. 6

Page 1 of 3

Witness: M. L. Battig

<u>Line No.</u>		<u>Revenue</u>
		\$
1	<u>Residential Sales Service</u>	
2	Rider USP	31,689,059
3	Merchant Function Charge	1,086,749
4	Gas Procurement Charge	331,899
5	Customer Choice	26,762
6	Energy Efficiency	1,065,133
7	<u>Comm/Ind Sales Service</u>	
8	Merchant Function Charge	79,577
9	Gas Procurement Charge	99,235
10	Customer Choice	7,801
11	<u>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</u>	
12	Residential Rider USP	31,689,059
13	Residential Merchant Function Charge	1,086,749
14	Residential Gas Procurement Charge	331,899
15	Residential Customer Choice	26,762
16	Residential Energy Efficiency	1,065,133
17	Comm/Ind Merchant Function Charge	79,577
18	Comm/Ind Gas Procurement Charge	99,235
19	Comm/Ind Customer Choice	7,801
20	Total Tariff - Rider USP	31,689,059
21	Total Tariff - Merchant Function Charge	1,166,326
22	Total Tariff - Gas Procurement Charge	431,134
23	Total Tariff - Customer Choice	34,563
24	Total Tariff - Energy Efficiency	1,065,133
25	<u>Residential Distribution Service (Choice)</u>	
26	Rider USP	4,804,400
27	Customer Choice	4,057
28	Energy Efficiency	161,486
29	<u>Small General Distribution Service (Choice)</u>	
30	Customer Choice	6,724
31	<u>Rider USP and Storage Interest Transportation Summary</u>	
32	Residential Rider USP	4,804,400
33	Residential Customer Choice	4,057
34	Residential Energy Efficiency	161,486
35	Comm/Ind Customer Choice	6,724
36	Total Transportation - Rider USP	4,804,400
37	Total Transportation - Customer Choice	10,781
38	Total Transportation - Energy Efficiency	161,486

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2025 - Unadjusted

Exhibit No. 103
Schedule No. 6
Page 2 of 3
Witness: M. L. Battig

Line No.		Revenue
		\$
1	<u>Residential Sales Service</u>	
2	Rider USP	32,517,323
3	Merchant Function Charge	1,115,543
4	Gas Procurement Charge	340,692
5	Customer Choice	27,462
6	Energy Efficiency	1,092,973
7	<u>Comm/Ind Sales Service</u>	
8	Merchant Function Charge	85,255
9	Gas Procurement Charge	106,944
10	Customer Choice	8,358
11	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
12	Residential Rider USP	32,517,323
13	Residential Merchant Function Charge	1,115,543
14	Residential Gas Procurement Charge	340,692
15	Residential Customer Choice	27,462
16	Residential Energy Efficiency	1,092,973
17	Comm/Ind Merchant Function Charge	85,255
18	Comm/Ind Gas Procurement Charge	106,944
19	Comm/Ind Customer Choice	8,358
20	Total Tariff- Rider USP	32,517,323
21	Total Tariff - Merchant Function Charge	1,200,798
22	Total Tariff - Gas Procurement Charge	447,636
23	Total Tariff - Customer Choice	35,820
24	Total Tariff - Energy Efficiency	1,092,973
25	<u>Residential Distribution Service (Choice)</u>	
26	Rider USP	4,813,172
27	Customer Choice	4,065
28	Energy Efficiency	161,780
29	<u>Small General Distribution Service (Choice)</u>	
30	Customer Choice	2,946
31	Rider USP and Storage Interest Transportation Summary	
32	Residential Rider USP	4,813,172
33	Residential Customer Choice	4,065
34	Residential Energy Efficiency	161,780
35	Comm/Ind Customer Choice	2,946
36	Total Transportation - Rider USP	4,813,172
37	Total Transportation - Customer Choice	7,011
38	Total Transportation - Energy Efficiency	161,780

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
 Per Pro Forma Future Test Year
 For the 12 Months Ended December 31, 2025

Exhibit No. 103
 Schedule No. 6
 Page 3 of 3

Witness: M. L. Battig

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	32,517,323
3	Merchant Function Charge	1,115,543
4	Gas Procurement Charge	340,692
5	Customer Choice	27,462
6	Energy Efficiency	1,092,973
7	<u>Comm/Ind Sales Service</u>	
8	Merchant Function Charge	85,255
9	Gas Procurement Charge	106,944
10	Customer Choice	8,358
11	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
12	Residential Rider USP	32,517,323
13	Residential Merchant Function Charge	1,115,543
14	Residential Gas Procurement Charge	340,692
15	Residential Customer Choice	27,462
16	Residential Energy Efficiency	1,092,973
17	Comm/Ind Merchant Function Charge	85,255
18	Comm/Ind Gas Procurement Charge	106,944
19	Comm/Ind Customer Choice	8,358
20	Total Tariff- Rider USP	32,517,323
21	Total Tariff - Merchant Function Charge	1,200,798
22	Total Tariff - Gas Procurement Charge	447,636
23	Total Tariff - Customer Choice	35,820
24	Total Tariff - Energy Efficiency	1,092,973
25	<u>Residential Distribution Service (Choice)</u>	
26	Rider USP	4,813,172
27	Customer Choice	4,065
28	Energy Efficiency	161,780
29	<u>Small General Distribution Service (Choice)</u>	
30	Customer Choice	2,946
31	Rider USP and Storage Interest Transportation Summary	
32	Residential Rider USP	4,813,172
33	Residential Customer Choice	4,065
34	Residential Energy Efficiency	161,780
35	Comm/Ind Customer Choice	2,946
36	Total Transportation - Rider USP	4,813,172
37	Total Transportation - Customer Choice	7,011
38	Total Transportation - Energy Efficiency	161,780

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 7
Page 1 of 12
Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,103,786		26.00	106,698,436	
3	Commodity Charge:					
4	All Gas Consumed		27,461,636.0	10.2781	282,253,441	
5	Rider USP - Universal Service Plan		27,461,636.0	1.3723	37,685,603	
6	Rider CC		27,461,636.0	0.0010	27,462	
7	Rider EE		27,461,636.0	0.0398	1,092,973	
8	Gas Procurement Charge		27,461,636.0	0.0113	310,316	
9	Subtotal				428,068,231	
10	STAS				(188,350)	
11	Base Rate Revenue				427,879,881	
12	Gas Cost		27,461,636.0	4.1059	112,754,731	
13	Merchant Function Charge		27,461,636.0	0.0370	1,016,081	
14	Total Rate Schedule RSS	4,103,786	27,461,636.0		541,650,693	19.7239
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	293,719		26.00	7,636,694	
17	Commodity Charge:					
18	All Gas Consumed		2,688,155.7	10.2781	27,629,133	
19	Redistribution of CAP Shortfall resulting from proposed rates				(5,907,752)	
20	Gas Procurement Charge		2,688,155.7	0.0113	30,376	
21	Subtotal				29,388,451	
22	STAS				(12,931)	
23	Base Rate Revenue				29,375,520	
24	Gas Cost		2,688,155.7	4.1059	11,037,298	
25	Merchant Function Charge		2,688,155.7	0.0370	99,462	
26	Total Rate Schedule CAP	293,719	2,688,155.7		40,512,280	
27	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
28	Customer Charge:					
29	≤ 6,440 Therms Annually	283,042		36.55	10,345,185	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		4,203,791.0	8.5194	35,813,777	
32	Rider CC		4,203,791.0	0.0010	4,204	
33	Gas Procurement Charge		4,203,791.0	0.0113	47,503	
34	Subtotal				46,210,669	
35	STAS				(20,333)	
36	Base Rate Revenue				46,190,336	
37	Gas Cost		4,203,791.0	4.1059	17,260,345	
38	Merchant Function Charge		4,203,791.0	0.0102	42,879	
39	Total Rate Schedule SGSS	283,042	4,203,791.0		63,493,560	15.1039
40	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
41	Customer Charge:					
42	> 6,440 to ≤ 64,400 Therms Annually	33,174		69.63	2,309,906	
43	Commodity Charge:					
44	> 6,440 to ≤ 64,400 Therms Annually		4,154,483.2	7.2574	30,150,746	
45	Rider CC		4,154,483.2	0.0010	4,154	
46	Gas Procurement Charge		4,154,483.2	0.0113	46,946	
47	Subtotal				32,511,752	
48	STAS				(14,305)	
49	Base Rate Revenue				32,497,447	
50	Gas Cost		4,154,483.2	4.1059	17,057,893	
51	Merchant Function Charge		4,154,483.2	0.0102	42,376	
52	Total Rate Schedule SGSS	33,174	4,154,483.2		49,597,716	11.9384

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 7
Page 2 of 12
Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		68,000.0	0.3435	<u>23,358</u>	
6	Subtotal		68,000.0		37,146	
7	STAS				<u>(16)</u>	
8	Base Rate Revenue				37,130	
9	Gas Cost - Commodity		68,000.0	(workpaper)	279,249	
10	Gas Cost - Demand		<u>660.0</u>		<u>7,310</u>	
11	Total Rate Schedule NSS	12	68,000.0		323,689	4.7601
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	≤ 110,000 Therms Annually	481		326.09	156,849	
15	> 110,000 to ≤540,000 Therms Annually	481		1,479.13	711,462	
16	> 540,000 to ≤1,074,000 Therms Annually	24		3,649.50	87,588	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		5,676.46	68,118	
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		10,946.88	0	
19	> 7,500,000. Therms Annually	0		16,217.29	0	
20	Commodity Charge:					
21	≤ 110,000 Therms Annually		326,955.6	5.5769	1,823,399	
22	> 110,000 to ≤540,000 Therms Annually		750,157.1	5.2140	3,911,319	
23	> 540,000 to ≤1,074,000 Therms Annually		16,770.9	2.8633	48,020	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		11,888.9	2.5397	30,194	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	2.2791	0	
26	> 7,500,000. Therms Annually		0.0	1.3561	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,077,112.7	0.0113	12,171	
28	Gas Procurement - > 540,000 Therms Annually		28,659.8	0.0113	324	
29	STAS - ≤ 540,000 Therms Annually				(2,911)	
30	STAS - > 540,000 Therms Annually				<u>(103)</u>	
31	Base Rate Revenue				6,846,430	
32	Gas Cost - ≤ 540,000 Therms Annually		1,077,112.7	4.1059	4,422,517	
33	Gas Cost - > 540,000 Therms Annually		<u>28,659.8</u>	4.1059	<u>117,674</u>	
34	Total Rate Schedule LGSS	998	1,105,772.5		11,386,621	10.2974
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				418,309,952	
37	STAS				(201,281)	
38	Rider USP				37,685,603	
39	Merchant Function Charge				1,115,543	
40	Gas Procurement Charge				340,692	
41	Rider CC				27,462	
42	Rider EE				1,092,973	
43	Gas Cost				<u>123,792,029</u>	
44	Total Residential Sales	4,397,505	30,149,791.7		582,162,973	
45	Base Rate Revenue				78,619,614	
46	STAS				(34,638)	
47	Merchant Function Charge				85,255	
48	Gas Procurement Charge				94,449	
49	Rider CC				8,358	
50	Gas Cost				<u>34,318,238</u>	
51	Total Small General Sales	316,216	8,358,274.2		113,091,276	
52	Base Rate Revenue				37,146	
53	STAS				(16)	
54	Gas Cost				286,559	
55	Total Negotiated Sales	12	68,000.0		323,689	
56	Base Rate Revenue				6,836,949	
57	STAS				(3,014)	
58	Gas Procurement Charge				12,495	
59	Gas Cost				<u>4,540,191</u>	
60	Total Large General Sales	998	1,105,772.5		11,386,621	
61	Total Tariff Sales	4,714,731	39,681,838.4		706,964,559	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2024

Exhibit No. 103
Schedule No. 7
Page 3 of 12
Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	566,675		26.00	14,733,550	
3	Commodity Charge:					
4	All Gas Consumed		4,064,836.1	10.2781	41,778,792	
5	Rider USP - Universal Service Plan		4,064,836.1	1.3723	5,578,175	
6	Rider CC		4,064,836.1	0.0010	4,065	
7	Rider EE		4,064,836.1	0.0398	161,780	
8	Subtotal				62,256,362	
9	STAS				(27,393)	
10	Base Rate Revenue				62,228,969	
11	Gas Cost		4,064,836.1	1.6290	6,621,618	
12	Total Rate Schedule RDS	566,675	4,064,836.1		68,850,587	16.9381
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
14	Customer Charge					
15	≤ 6,440 Therms Annually	85,914		36.55	3,140,157	
16	Commodity Charge:					
17	≤ 6,440 Therms Annually		1,245,568.7	8.5194	10,611,498	
18	Rider CC		1,245,568.7	0.0010	1,246	
19	Subtotal				13,752,901	
20	STAS				(6,051)	
21	Base Rate Revenue				13,746,850	
22	Gas Cost		1,245,568.7	1.6290	2,029,031	
23	Total Rate Schedule SCD	85,914	1,245,568.7		15,775,881	12.6656
24	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
25	Customer Charge					
26	> 6,440 to ≤ 64,400 Therms Annually	15,131		69.63	1,053,572	
27	Commodity Charge:					
28	> 6,440 to ≤ 64,400 Therms Annually		1,700,383.4	7.2574	12,340,362	
29	Rider CC		1,700,383.4	0.0010	1,700	
30	Subtotal				13,395,634	
31	STAS				(5,894)	
32	Base Rate Revenue				13,389,740	
33	Gas Cost		1,700,383.4	1.6290	2,769,925	
34	Total Rate Schedule SCD	15,131	1,700,383.4		16,159,665	9.5035
35	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
36	Customer Charge:					
37	≤ 6,440 Therms Annually	9,901		36.55	361,882	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	≤ 6,440 Therms Annually		42,541.7	8.4262	358,465	
41	All Other - Aggregation					
42	≤ 6,440 Therms Annually		173,221.2	8.4262	1,459,596	
43	Rider CC		215,762.9	0.0010	216	
44	Subtotal				2,180,159	
45	STAS				(959)	
46	Subtotal				2,179,200	
47	Priority 1 Gas Cost		42,541.7	1.9243	81,863	
48	Total Rate Schedule SGDS	9,901	215,762.9		2,261,063	10.4794

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	16,344		69.63	1,138,033	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		553,432.6	7.1644	3,965,013	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,471,919.2</u>	7.1644	17,709,818	
9	Rider CC		3,025,351.8	0.0010	3,025	
10	Subtotal				22,815,889	
11	STAS				<u>(10,039)</u>	
12	Subtotal				22,805,850	
13	Priority 1 Gas Cost		553,432.6	1.9243	<u>1,064,970</u>	
14	Total Rate Schedule SGDS	16,344	3,025,351.8		23,870,820	7.8903
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,115		326.09	689,680	
18	> 110,000 to ≤ 540,000 Therms Annually	2,562		1,479.13	3,789,531	
19	Commodity Charge:					
20	> 64,400 to ≤ 110,00 Therms Annually		1,606,837.0	5.5769	8,961,169	
21	> 110,000 to ≤ 540,000 Therms Annually		4,618,234.7	5.2140	24,079,476	
22	Subtotal		6,225,071.7		37,519,856	
23	STAS				<u>(16,509)</u>	
24	Total Rate Schedule SDS	4,677	6,225,071.7		37,503,347	6.0246
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	505		3,649.50	1,842,998	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		5,676.46	2,043,526	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		10,946.88	525,450	
30	> 7,500,000 Therms Annually	<u>12</u>		16,217.29	<u>194,607</u>	
31	Total	925			4,606,581	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,080,954.4	2.8633	8,821,697	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,590,700.0	2.5397	14,198,701	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,674,500.0	2.2791	3,816,353	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.3561	<u>1,448,315</u>	
37	Total Deliveries		11,414,154.4		28,285,066	
38	Subtotal				32,891,647	
39	STAS				<u>(14,472)</u>	
40	Total Rate Schedule LDS	925	11,414,154.4		32,877,175	2.8804
41	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	49			171,344	
49	Commodity Charge:					
50	All Gas Consumed		2,783,800.0	0.0936	<u>260,564</u>	
51	Subtotal				431,908	
52	STAS				(190)	
53	Total Rate Schedule MLDS - Class I	49	2,783,800.0		431,718	0.1551

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	61			249,856	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.0000	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,838,000.0	0.3874	1,099,384	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3353	<u>0</u>	
11	Total Deliveries		2,838,000.0		1,099,384.0	
12	Subtotal				1,349,240	
13	STAS				<u>(594)</u>	
14	Total Rate Schedule MLDS - Class II	61	2,838,000.0		1,348,646	0.4752
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		36.55	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		69.63	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		326.09	3,913	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,479.13	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		3,649.50	0	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		5,676.46	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,946.88	0	
24	LDS > 7,500,000 Therms Annually	0		16,217.29	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	12			3,913	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,922,850.0	<i>(workpaper)</i>	<u>1,847,837</u>	
37	Subtotal				3,132,382	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,922,850.0		3,132,382	

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Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				56,512,342
3	STAS				(27,393)
4	Rider USP				5,578,175
5	Rider CC				4,065
6	Rider EE				161,780
7	Gas Cost				<u>6,621,618</u>
8	Total Residential Distribution Service	566,675	4,064,836.1		68,850,587
9	Base Rate Revenue				52,138,396
10	STAS				(22,943)
11	Rider CC				6,187
12	Gas Cost				<u>5,945,789</u>
13	Total Small Distribution Service (SCD & SGDS)	127,290	6,187,066.8		58,067,429
14	Base Rate Revenue				37,519,856
15	STAS				(16,509)
16	Total Small Distribution Service (SDS)	4,677	6,225,071.7		37,503,347
17	Base Rate Revenue				32,891,647
18	STAS				(14,472)
19	Total Large Distribution Service	925	11,414,154		32,877,175
20	Base Rate Revenue				1,781,148
21	STAS				(784)
22	Total Main Line Distribution Service	110	5,621,800		1,780,364
23	Base Rate Revenue				3,132,382
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,922,850.0		3,132,382
26	Total Distribution Service	699,821	42,435,779.0		202,211,284
27	Total Company Throughput	5,414,552	82,117,617.4		909,175,843
28	Other Operating Revenue				
29	487 - Forfeited Discounts				1,326,510
30	488 - Miscellaneous Service Revenues				116,263
31	493 - Rent from Gas Property				0
32	495 - Prior Yr. Rate Refund - Net.				0
33	495 - Off System Sales				0
34	495 - Other Gas Revenues - Other				(13,596)
35	496 - Provision For Rate Refunds				0
36	Total Other Operating Revenue				1,429,176
37	Total Company Revenue				910,605,019

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,148,557		26.00	107,862,482	
3	Commodity Charge:					
4	All Gas Consumed		27,607,392.2	10.2781	283,751,538	
5	Rider USP - Universal Service Plan		27,607,392.2	1.3723	37,885,624	
6	Rider CC		27,607,392.2	0.0010	27,607	
7	Rider EE - Energy Efficiency Rider		27,607,392.2	0.0398	1,098,774	
8	Gas Procurement Charge		27,607,392.2	0.0113	<u>311,964</u>	
9	Subtotal				430,937,989	
10	STAS				0	
11	Base Rate Revenue				430,937,989	
12	Gas Cost		27,607,392.2	4.1059	113,353,192	
13	Merchant Function Charge		27,607,392.2	0.0370	<u>1,021,474</u>	
14	Total Rate Schedule RSS	4,148,557	27,607,392.2		545,312,655	19.7524
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	296,625		26.00	7,712,250	
17	Commodity Charge:					
18	All Gas Consumed		2,701,478.4	10.2781	27,766,065	
19	Redistribution of CAP Shortfall resulting from proposed rates				(5,907,752)	
20	Gas Procurement Charge		2,701,478.4	0.0113	<u>30,527</u>	
21	Subtotal				29,601,090	
22	STAS				0	
23	Base Rate Revenue				29,601,090	
24	Gas Cost		2,701,478.4	4.1059	11,092,000	
25	Merchant Function Charge		2,701,478.4	0.0370	<u>99,955</u>	
26	Total Rate Schedule CAP	296,625	2,701,478.4		40,793,045	15.1003
27	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
28	Customer Charge:					
29	≤ 6,440 Therms Annually	283,018		36.55	10,344,308	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		4,173,030.8	8.5194	35,551,719	
32	Rider CC		4,173,030.8	0.0010	4,173	
33	Gas Procurement Charge		4,173,030.8	0.0113	<u>47,155</u>	
34	Subtotal				45,947,355	
35	STAS				0	
36	Base Rate Revenue				45,947,355	
37	Gas Cost		4,173,030.8	4.1059	17,134,047	
38	Merchant Function Charge		4,173,030.8	0.0102	<u>42,565</u>	
39	Total Rate Schedule SGSS	283,018	4,173,030.8		63,123,967	15.1266
40	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
41	Customer Charge:					
42	> 6,440 to ≤ 64,400 Therms Annually	33,174		69.63	2,309,906	
43	Commodity Charge:					
44	> 6,440 to ≤ 64,400 Therms Annually		4,167,949.4	7.2574	30,248,476	
45	Rider CC		4,167,949.4	0.0010	4,168	
46	Gas Procurement Charge		4,167,949.4	0.0113	47,098	
47	Subtotal				32,609,648	
48	STAS				0	
49	Base Rate Revenue				32,609,648	
50	Gas Cost		4,167,949.4	4.1059	17,113,183	
51	Merchant Function Charge		4,167,949.4	0.0102	<u>42,513</u>	
52	Total Rate Schedule SGSS	33,174	4,167,949.4		49,765,344	11.9400

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		<u>68,000.0</u>	0.3435	23,358	
6	Subtotal		68,000.0		37,146	
7	STAS				0	
8	Base Rate Revenue				37,146	
9	Gas Cost - Commodity		68,000.0	(workpaper)	279,249	
10	Gas Cost - Demand		660.0		<u>7,310</u>	
11	Total Rate Schedule NSS	12	68,000.0		323,705	4.7604
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	≤ 110,000 Therms Annually	481		326.09	156,849	
15	> 110,000 to ≤540,000 Therms Annually	481		1,479.13	711,462	
16	> 540,000 to ≤1,074,000 Therms Annually	24		3,649.50	87,588	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		5,676.46	68,118	
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		10,946.88	0	
19	> 7,500,000. Therms Annually	0		16,217.29	0	
20	Commodity Charge:					
21	≤ 110,000 Therms Annually		332,821.1	5.5769	1,856,110	
22	> 110,000 to ≤540,000 Therms Annually		798,509.5	5.2140	4,163,429	
23	> 540,000 to ≤1,074,000 Therms Annually		16,714.3	2.8633	47,858	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,112.0	2.5397	35,840	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	2.2791	0	
26	> 7,500,000. Therms Annually		<u>0.0</u>	1.3561	0	
27	Subtotal		1,162,156.9		7,127,254	
28	Gas Procurement Charge					
29	≤ 540,000 Therms Annually		1,131,330.6	0.0113	12,784	
30	> 540,000 Therms Annually		30,826.3	0.0113	348	
31	Subtotal				7,140,386	
32	STAS - ≤ 540,000 Therms Annually				0	
33	STAS - > 540,000 Therms Annually				0	
34	Base Rate Revenue				7,140,386	
35	Gas Cost - ≤ 540,000 Therms Annually		1,131,330.6	4.1059	4,645,130	
36	Gas Cost - > 540,000 Therms Annually		<u>30,826.3</u>	4.1059	<u>126,570</u>	
37	Total Rate Schedule LGSS	998	1,162,156.9		11,912,086	10.2500
38	Tariff Sales Summary by Rate Class					
39	Base Rate Revenue				421,184,583	
40	STAS				0	
41	Rider USP				37,885,624	
42	Merchant Function Charge				1,121,429	
43	Gas Procurement Charge				342,491	
44	Rider CC				27,607	
45	Rider EE				1,098,774	
46	Gas Cost				<u>124,445,192</u>	
47	Total Residential Sales	4,445,182	30,308,870.6		586,105,700	
48	Base Rate Revenue				78,454,409	
49	STAS				0	
50	Merchant Function Charge				85,078	
51	Gas Procurement Charge				94,253	
52	Rider CC				8,341	
53	Gas Cost				<u>34,247,230</u>	
54	Total Small General Sales	316,192	8,340,980		112,889,311	
55	Base Rate Revenue				37,146	
56	STAS				0	
57	Gas Cost				286,559	
58	Total Negotiated Sales	12	68,000		323,705	
59	Base Rate Revenue				7,127,254	
60	STAS				0	
61	Gas Procurement Charge				13,132	
62	Gas Cost				<u>4,771,700</u>	
63	Total Large General Sales	998	<u>1,162,157</u>		11,912,086	
64	Total Tariff Sales	4,762,384	39,880,007.7		711,230,802	

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	532,015		26.00	13,832,390	
3	Commodity Charge:					
4	All Gas Consumed		3,782,137.3	10.2781	38,873,185	
5	Rider USP - Universal Service Plan		3,782,137.3	1.3723	5,190,227	
6	Rider CC		3,782,137.3	0.0010	3,782	
7	Rider EE		3,782,137.3	0.0398	150,529	
8	Subtotal				58,050,113	
9	STAS				0	
10	Base Rate Revenue				58,050,113	
11	Gas Cost		<u>3,782,137.3</u>	1.6290	<u>6,161,102</u>	
12	Total Rate Schedule RDS	532,015	3,782,137.3		64,211,215	16.9775
13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
14	Customer Charge					
15	≤ 6,440 Therms Annually	85,914		36.55	3,140,157	
16	Commodity Charge:					
17	≤ 6,440 Therms Annually		1,242,516.4	8.5194	10,585,494	
18	Rider CC		1,242,516.4	0.0010	1,243	
19	Subtotal				13,726,894	
20	STAS				0	
21	Base Rate Revenue				13,726,894	
22	Gas Cost		<u>1,242,516.4</u>	1.6290	<u>2,024,059</u>	
23	Total Rate Schedule SCD	85,914	1,242,516.4		15,750,953	12.6767
24 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
25	Customer Charge					
26	> 6,440 to ≤ 64,400 Therms Annually	15,131		69.63	1,053,572	
27	Commodity Charge:					
28	> 6,440 to ≤ 64,400 Therms Annually		1,696,555.7	7.2574	12,312,583	
29	Rider CC		1,696,555.7	0.0010	1,697	
30	Subtotal				13,367,852	
31	STAS				0	
32	Base Rate Revenue				13,367,852	
33	Gas Cost		<u>1,696,555.7</u>	1.6290	<u>2,763,689</u>	
34	Total Rate Schedule SCD	15,131	1,696,555.7		16,131,541	9.5084
35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
36	Customer Charge:					
37	≤ 6,440 Therms Annually	9,900		36.55	361,845	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	≤ 6,440 Therms Annually		41,264.5	8.4262	347,703	
41	All Other - Aggregation					
42	≤ 6,440 Therms Annually		<u>167,786.6</u>	8.4262	1,413,803	
43	Rider CC		209,051.1	0.0010	209	
44	Subtotal				2,123,560	
45	STAS				0	
46	Subtotal				2,123,560	
47	Priority 1 Gas Cost		41,264.5	1.9243	79,405	
48	Total Rate Schedule SGDS	9,900	209,051.1		2,202,965	10.5379
49 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
50	Customer Charge:					
51	> 6,440 to ≤ 64,400 Therms Annually	16,356		69.63	1,138,868	
52	Commodity Charge:					
53	Priority 1 - Aggregation					
54	> 6,440 to ≤ 64,400 Therms Annually		536,939.0	7.1644	3,846,846	
55	All Other - Aggregation					
56	> 6,440 to ≤ 64,400 Therms Annually		<u>2,397,366.7</u>	7.1644	17,175,694	
57	Rider CC		2,934,305.7	0.0010	2,934	
58	Subtotal				22,164,342	
59	STAS				0	
60	Subtotal				22,164,342	
61	Priority 1 Gas Cost		536,939.0	1.9243	<u>1,033,232</u>	
62	Total Rate Schedule SGDS	16,356	2,934,305.7		23,197,574	7.9056

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 7
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule SDS - Small Distribution Service					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,115		326.09	689,680	
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,550</u>		1,479.13	3,771,782	
5	Commodity Charge:	4,665				
6	> 64,400 to ≤ 110,00 Therms Annually		1,728,532.2	5.5769	9,639,851	
7	> 110,000 to ≤ 540,000 Therms Annually		<u>4,570,844.3</u>	5.2140	<u>23,832,382</u>	
8	Subtotal		6,299,376.5		37,933,695	
9	STAS				0	
10	Total Rate Schedule SDS	4,665	6,299,376.5		37,933,695	6.0218
11	Rate Schedule LDS - Large Distribution Service					
12	Customer Charge:					
13	> 540,000 to ≤ 1,074,000 Therms Annually	505		3,649.50	1,842,998	
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	360		5,676.46	2,043,526	
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		10,946.88	525,450	
16	> 7,500,000 Therms Annually	<u>12</u>		16,217.29	<u>194,607</u>	
17	Total	925			4,606,581	
18	Commodity Charge:					
19	> 540,000 to ≤ 1,074,000 Therms Annually		3,090,784.9	2.8633	8,849,844	
20	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,627,000.0	2.5397	14,290,892	
21	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,679,000.0	2.2791	3,826,609	
22	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.3561	<u>1,448,315</u>	
23	Total Deliveries		11,464,784.9		28,415,660	
24	Subtotal				33,022,241	
25	STAS				0	
26	Total Rate Schedule LDS	925	11,464,784.9		33,022,241	2.8803
27	Rate Schedule MLDS - Main Line Distribution Service - Class I					
28	Customer Charge:					
29	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
30	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
31	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
32	> 3,400,000 to ≤ 7,500,000 Therms Annually	13		4,096.00	53,248	
33	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
34	Total	49			171,344	
35	Commodity Charge:					
36	All Gas Consumed		2,790,000.0	0.0936	<u>261,144</u>	
37	Subtotal				432,488	
38	STAS				0	
39	Total Rate Schedule MLDS - Class I	49	2,790,000.0		432,488	0.1550
40	Rate Schedule MLDS - Main Line Distribution Service - Class II					
41	Customer Charge:					
42	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
44	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
45	Total	61			249,856	
46	Commodity Charge:					
47	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.0000	0	
48	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,849,000.0	0.3874	1,103,646	
49	> 7,500,000 Therms Annually		<u>0.0</u>	0.3353	<u>0</u>	
50	Total Deliveries		2,849,000.0		1,103,646.0	
51	Subtotal				1,353,502	
52	STAS				0	
53	Total Rate Schedule MLDS - Class II	61	2,849,000.0		1,353,502	0.4751

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 7
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Flexible Rate and Negotiated Contract Services</u>					
2	Flex Customer Charge:					
3	SGDS-1 Less Than 6,440 Therms Annually	0		36.55	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		69.63	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12		326.09	3,913	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,479.13	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		3,649.50	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		5,676.46	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,946.88	0	
10	LDS > 7,500,000 Therms Annually	0		16,217.29	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
15	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
18	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
19	Total Flex Customer Charge	12			3,913	
20	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
21	Commodity Charge:					
22	All Gas Consumed		8,941,200.0	<i>(workpaper)</i>	<u>1,856,734</u>	
23	Subtotal				3,141,279	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	144	8,941,200.0		3,141,279	
26	<u>Distribution Service Summary by Rate Class</u>					
27	Base Rate Revenue				52,705,575	
28	STAS				0	
29	Rider USP				5,190,227	
30	Rider CC				3,782	
31	Rider EE				150,529	
32	Gas Cost				<u>6,161,102</u>	
33	Total Residential Distribution Service	532,015	3,782,137.3		64,211,215	
34	Base Rate Revenue				51,376,565	
35	STAS				0	
36	Rider CC				6,083	
37	Gas Cost				<u>5,900,385</u>	
38	Total Small Distribution Service (SCD & SGDS)	127,301	6,082,428.9		57,283,033	
39	Base Rate Revenue				37,933,695	
40	STAS				0	
41	Total Small Distribution Service (SDS)	4,665	6,299,376.5		37,933,695	
42	Base Rate Revenue				33,022,241	
43	STAS				0	
44	Total Large Distribution Service	925	11,464,784.9		33,022,241	
45	Base Rate Revenue				1,785,990	
46	STAS				0	
47	Total Main Line Distribution Service	110	5,639,000.0		1,785,990	
48	Base Rate Revenue				3,141,279	
49	STAS				0	
50	Total Flexible Rate and Negotiated Contract Service	144	8,941,200.0		3,141,279	
51	Total Distribution Service	665,160	42,208,927.6		197,377,453	
52	Total Company Throughput	5,427,544	82,088,935.3		908,608,255	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 7
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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Municipal Levelization Charge</u>					
2	Pittsburgh and Perryopolis Customers	271,248			188,825	
3	Roscoe and New Sewickley Customers	25,392			(188,825)	
4	All Other Customers (Not included in Lines 54 & 55)	<u>5,130,904</u>			<u>0</u>	
5	Total Muncpal Levelization Charge	5,427,544			0	
6	Other Operating Revenue					
7	487 - Forfeited Discounts				1,534,626	
8	488 - Miscellaneous Service Revenues				116,263	
9	493 - Rent from Gas Property				0	
10	495 - Prior Yr. Rate Refund - Net.				0	
11	495 - Off System Sales				0	
12	495 - Other Gas Revenues - Other				(13,596)	
13	496 - Provision For Rate Refunds				0	
14	Total Other Operating Revenue				1,637,292	
15	Total Company Revenue				910,245,547	

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2025

Witness: K. L. Johnson

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes DTH (2) (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Total Revenues							
2	Residential Sales - RS, CAP	4,445,182	30,308,870.6	\$510,032,820	\$76,072,880	\$586,105,700	14.92%	15.27%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	283,018	4,173,030.8	\$54,784,922	\$8,339,045	\$63,123,967	15.22%	16.07%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	33,174	4,167,949.4	\$43,880,830	\$5,884,514	\$49,765,344	13.41%	16.13%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	962	1,131,330.6	\$10,297,401	\$1,248,363	\$11,545,764	12.12%	19.64%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	36	30,826.3	\$322,764	\$43,558	\$366,322	13.50%	22.14%
7	Negotiated Sales Service - NSS	12	68,000.0	\$323,703	\$2	\$323,705	0.00%	-0.01%
8	Residential Distribution Service (Choice) - RDS	532,015	3,782,137.3	\$54,127,524	\$10,083,691	\$64,211,215	18.63%	15.27%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	85,914	1,242,516.4	\$13,257,083	\$2,493,870	\$15,750,953	18.81%	16.07%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	15,131	1,696,555.7	\$13,715,672	\$2,415,869	\$16,131,541	17.61%	16.13%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	9,900	209,051.1	\$1,812,411	\$390,554	\$2,202,965	21.55%	16.07%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,356	2,934,305.7	\$19,125,302	\$4,072,272	\$23,197,574	21.29%	16.13%
13	Small Distribution Service - SDS	4,665	6,299,376.5	\$31,058,548	\$6,875,147	\$37,933,695	22.14%	19.64%
14	Large Distribution Service - LDS	925	11,464,784.9	\$27,013,626	\$6,008,615	\$33,022,241	22.24%	22.14%
15	Main Line Distribution Service Class I - MLDS	49	2,790,000.0	\$432,577	(\$89)	\$432,488	-0.02%	-0.01%
16	Main Line Distribution Service Class II - MLDS	61	2,849,000.0	\$1,353,532	(\$30)	\$1,353,502	0.00%	-0.01%
17	Flexible Rate Provisions and Negotiated Contract Services	144	8,941,200.0	\$3,140,571	\$708	\$3,141,279	0.02%	0.02%
18	Municipal Levelization Charge			\$0	\$0	\$0	0.00%	0.00%
19	Other Gas Department Revenue			\$1,427,793	\$209,499	\$1,637,292	14.67%	14.67%
20	Total Revenues	5,427,544	82,088,935.3	\$786,107,079	\$124,138,468	\$910,245,547	15.79%	15.79%
21	Base Rates Revenue Only							
22	Residential Sales - RS, CAP	4,445,182	30,308,870.6	\$350,476,653	\$70,707,930	\$421,184,583	20.17%	20.33%
23	Small General Service (≤ 6,440 Therms Annually) - SGSS	283,018	4,173,030.8	\$37,573,537	\$8,322,490	\$45,896,027	22.15%	22.16%
24	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	33,174	4,167,949.4	\$26,685,632	\$5,872,750	\$32,558,382	22.01%	22.15%
25	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	962	1,131,330.6	\$5,641,969	\$1,245,881	\$6,887,850	22.08%	22.08%
26	Large General Sales Service (> 540,000 Therms Annually) - LGSS	36	30,826.3	\$195,932	\$43,472	\$239,404	22.19%	22.19%
27	Negotiated Sales Service - NSS	12	68,000.0	\$37,160	(\$14)	\$37,146	-0.04%	-0.05%
28	Residential Distribution Service (Choice) - RDS	532,015	3,782,137.3	\$43,354,797	\$9,350,778	\$52,705,575	21.57%	20.33%
29	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	85,914	1,242,516.4	\$11,236,726	\$2,488,925	\$13,725,651	22.15%	22.16%
30	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	15,131	1,696,555.7	\$10,955,107	\$2,411,048	\$13,366,155	22.01%	22.15%
31	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	9,900	209,051.1	\$1,733,560	\$389,791	\$2,123,351	22.49%	22.16%
32	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,356	2,934,305.7	\$18,097,100	\$4,064,308	\$22,161,408	22.46%	22.15%
33	Small Distribution Service - SDS	4,665	6,299,376.5	\$31,072,220	\$6,861,475	\$37,933,695	22.08%	22.08%
34	Large Distribution Service - LDS	925	11,464,784.9	\$27,025,517	\$5,996,724	\$33,022,241	22.19%	22.19%
35	Main Line Distribution Service Class I - MLDS	49	2,790,000.0	\$432,767	(\$279)	\$432,488	-0.06%	-0.05%
36	Main Line Distribution Service Class II - MLDS	61	2,849,000.0	\$1,354,128	(\$626)	\$1,353,502	-0.05%	-0.05%
37	Flexible Rate Provisions and Negotiated Contract Services	144	8,941,200.0	\$3,140,571	\$708	\$3,141,279	0.02%	0.02%
38	Total Base Rates Revenues	5,427,544	82,088,935.3	569,013,376	117,755,361	686,768,737	20.69%	20.69%
39	STAS							
40	Residential Sales - RS, CAP			(\$169,239)	\$169,239	\$0	-100.00%	-100.00%
41	Small General Service (≤ 6,440 Therms Annually) - SGSS			(\$16,555)	\$16,555	\$0	-100.00%	-100.00%
42	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			(\$11,764)	\$11,764	\$0	-100.00%	-100.00%
43	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			(\$2,482)	\$2,482	\$0	-100.00%	-100.00%
44	Large General Sales Service (> 540,000 Therms Annually) - LGSS			(\$86)	\$86	\$0	-100.00%	-100.00%
45	Negotiated Sales Service - NSS			(\$16)	\$16	\$0	-100.00%	-100.00%
46	Residential Distribution Service (Choice) - RDS			(\$21,115)	\$21,115	\$0	-100.00%	-100.00%
47	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			(\$4,945)	\$4,945	\$0	-100.00%	-100.00%
48	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			(\$4,821)	\$4,821	\$0	-100.00%	-100.00%
49	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			(\$763)	\$763	\$0	-100.00%	-100.00%
50	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			(\$7,964)	\$7,964	\$0	-100.00%	-100.00%
51	Small Distribution Service - SDS			(\$13,672)	\$13,672	\$0	-100.00%	-100.00%
52	Large Distribution Service - LDS			(\$11,891)	\$11,891	\$0	-100.00%	-100.00%
53	Main Line Distribution Service Class I - MLDS			(\$190)	\$190	\$0	-100.00%	-100.00%
54	Main Line Distribution Service Class II - MLDS			(\$596)	\$596	\$0	-100.00%	-100.00%
55	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	-100.00%
56	Total STAS			(\$266,099)	\$266,099	\$0	-100.00%	-100.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2025

Exhibit No. 103
Schedule No. 8
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Witness: K. L. Johnson

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RS, CAP			\$27,607	\$0	\$27,607	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$4,173	\$0	\$4,173	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$4,168	\$0	\$4,168	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$3,782	\$0	\$3,782	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,243	\$0	\$1,243	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,697	\$0	\$1,697	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$209	\$0	\$209	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$2,934	\$0	\$2,934	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Rider CC			\$45,813	\$0	\$45,813	0.00%	0.00%
19	Rider EE - Energy Efficiency Rider							
20	Residential Sales - RS, CAP			\$1,098,774	\$0	\$1,098,774	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$150,529	\$0	\$150,529	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Rider EE			\$1,249,303	\$0	\$1,249,303	0.00%	0.00%
37	Gas Procurement Charge							
38	Residential Sales - RS, CAP			\$342,491	\$0	\$342,491	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$47,155	\$0	\$47,155	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$47,098	\$0	\$47,098	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$12,784	\$0	\$12,784	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$348	\$0	\$348	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Procurement Charge			\$449,876	\$0	\$449,876	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
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Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RS			\$32,689,913	\$5,195,711	\$37,885,624	15.89%	15.89%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$4,478,429	\$711,798	\$5,190,227	15.89%	15.89%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Universal Service Charge			<u>\$37,168,342</u>	<u>\$5,907,509</u>	<u>\$43,075,851</u>	15.89%	15.89%
19	Merchant Function Charge							
20	Residential Sales - RS, CAP			\$1,121,429	\$0	\$1,121,429	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$42,565	\$0	\$42,565	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$42,513	\$0	\$42,513	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Merchant Function Charge			<u>\$1,206,507</u>	<u>\$0</u>	<u>\$1,206,507</u>	0.00%	0.00%
37	Gas Cost							
38	Residential Sales - RS, CAP			\$124,445,192	\$0	\$124,445,192	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$17,134,047	\$0	\$17,134,047	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$17,113,183	\$0	\$17,113,183	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$4,645,130	\$0	\$4,645,130	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$126,570	\$0	\$126,570	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$286,559	\$0	\$286,559	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$6,161,102	\$0	\$6,161,102	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$2,024,059	\$0	\$2,024,059	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$2,763,689	\$0	\$2,763,689	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$79,405	\$0	\$79,405	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$1,033,232	\$0	\$1,033,232	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Cost			<u>\$175,812,168</u>	<u>\$0</u>	<u>\$175,812,168</u>	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
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Line No.	Description	Total (1)	RS/RDS/RC2 (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSS (6)	Flex/NCS (7)
1	Determination of Revenue Distribution								
2	Rate Base (Exhibit 111, Schedule 2, Page 2, Line 12)	\$3,489,087,566	\$2,073,236,314	\$300,383,729	\$358,941,049	\$230,044,493	\$296,525,015	\$523,759	\$229,433,208
3									
4	Unitized Return @ Current Rates (Exhibit 111, Schedule 2, Page 2, Line 14)	1.00000	1.21403	1.09168	1.08091	1.13573	0.34323	40.02251	(0.55775)
5	Proposed Unitized Return	1.00000	1.20098	1.07989	1.04825	1.09380	0.41181	28.16734	(0.39259)
6	Change in Unitized Return	0.00000	(0.01305)	(0.01179)	(0.03266)	(0.04193)	0.06858	(11.85517)	0.16516
7	Rate of Return Requested	8.710%	10.461%	9.406%	9.130%	9.527%	3.587%	245.338%	-3.419%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$303,899,527	\$216,881,251	\$28,254,094	\$32,771,318	\$21,916,339	\$10,635,863	\$1,284,983	(\$7,844,321)
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 2, Page 2, Line 11)	\$213,868,484	\$154,290,367	\$20,100,832	\$23,783,054	\$16,014,922	\$6,239,603	\$1,284,980	(\$7,845,274)
10	Income Deficiency (Line 8 - Line 9)	\$90,031,043	\$62,590,884	\$8,153,262	\$8,988,264	\$5,901,417	\$4,396,260	\$3	\$953
11	Gross Conversion Factor	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>	<u>1.37884083</u>
12	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	124,138,478	86,302,867	11,242,051	12,393,385	8,137,115	6,061,742	4	1,314
13	Percent Distribution to Rate Classes	100.00%	69.53%	9.06%	9.98%	6.55%	4.88%	0.00%	0.00%
14	Less: Proposed Change in STAS (Page 1 Line 41 through Line 56)	266,099	190,354	22,263	24,549	16,154	11,977	802	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 20)	209,499	145,648	18,972	20,915	13,732	10,230	0	2
16	Less: Proposed Change in Rider CC (Page 2 Line 1 through Line 18)	0	0	0	0	0	0	0	0
17	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 37 through Line 54)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	Proposed Increase to Base Revenue	\$123,662,880	\$85,966,865	\$11,200,816	\$12,347,921	\$8,107,229	\$6,039,535	(\$798)	\$1,312
19	Percent Distribution to Rate Classes	100.00%	69.51%	9.06%	9.99%	6.56%	4.88%	0.00%	0.00%
20	Current Base Revenue	\$568,744,881	\$393,641,096	\$50,521,560	\$55,713,290	\$36,698,035	\$27,207,076	\$1,823,253	\$3,140,571
21	Current Percent Distribution of Rate Classes	100.00%	69.21%	8.88%	9.80%	6.45%	4.78%	0.32%	0.55%
22	Proposed Base Revenue	\$692,407,761	\$479,607,961	\$61,722,376	\$68,061,211	\$44,805,264	\$33,246,611	\$1,822,455	\$3,141,883
23	Proposed Percent Distribution of Rate Classes	100.00%	69.27%	8.91%	9.83%	6.47%	4.80%	0.26%	0.45%

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$	
1 Residential Rate Design (RS, RDS, RC2)									
2	Total Revenue @ Current Rates			\$564,160,344					
3	Less: STAS			(190,354)					
4	Less: Gas Cost Revenue			130,606,294					
5	Less: Gas Procurement Charge			342,491					
6	Less: Rider CC			31,389					
7	Less: Rider EE			1,249,303					
8	Less: Merchant Function Charge			1,121,429					
9	Less: Rider USP			37,168,342					
10	Plus: Proposed Increase to Base Rates			<u>85,966,865</u>					
11	Proposed Base Revenue			\$479,798,315					
12	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,977,197	26.00	<u>129,407,122</u>	83,368,050	21.17%	16.75	46,039,072	
13	Net Volumetric Gas Revenue			\$350,391,193					
14	All Gas Consumed (Exhibit 103, Sch. 1)								
15	Total Base Revenue Charge			34,091,007.9	10.2781	\$350,390,788	\$310,463,400	78.83% 100.00%	9.1069 <u>39,927,388</u> \$85,966,460
16 Rider USP - Universal Service Plan									
17	Universal Service Plan Rider @ Current Rate				37,168,342				
18	Plus: Redistribution of CAP shortfall resulting from proposed rates				<u>5,907,752</u>				
19	Expected Change in Universal Service Plan Rider Rate			31,389,529.5	1.3723	\$43,076,094	1.1841		

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)							
2	Total Revenue @ Current Rates				\$69,854,416			
3	Less: STAS				(22,263)			
4	Less: Gas Cost Revenue				19,237,511			
5	Less: Gas Procurement Charge				47,155			
6	Less: Rider CC				5,625			
7	Less: Merchant Function Charge				42,565			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>11,200,816</u>			
10	Proposed Base Revenue				\$61,744,639			
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	378,832	36.55	<u>13,846,310</u>	11,334,654	22.43%	29.92	2,511,656
12	Net Volumetric Gas Revenue				\$47,898,329			
13	All Gas Consumed Rate			5,624,598.3	8.5159			47,898,517
14	SGSS1,SCD1 @ uniform rate			5,415,547.2	8.5159			46,118,258
15	SGDS1 @ uniform rate			209,051.1	8.5159			1,780,258
16	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit KLJ-4)							18,748
17	Less Than 6,440 Therms Annually - SGSS1, SCD1			5,415,547.2	8.5194		37,771,817	74.73%
18	Less Than 6,440 Therms Annually - SGDS1			209,051.1	8.4262		<u>1,437,352</u>	<u>2.84%</u>
19	Total Base Revenue Charge				61,744,826	\$50,543,823	100.00%	<u>324,158</u>
								\$11,201,003

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)							
2	Total Revenue @ Current Rates			\$76,721,804				
3	Less: STAS			(24,549)				
4	Less: Gas Cost Revenue			20,910,104				
5	Less: Gas Procurement Charge			47,098				
6	Less: Rider CC			8,799				
7	Less: Merchant Function Charge			42,513				
8	Less: Rider USP			0				
9	Plus: Proposed Increase to Base Rates			<u>12,347,921</u>				
10	Proposed Base Revenue			\$68,085,760				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	64,661	69.63	<u>4,502,345</u>	3,685,677	6.61%	57.00	816,668
12	Net Volumetric Gas Revenue			\$63,583,415				
13	All Gas Consumed Rate			8,798,810.8	7.2264	63,583,726		
14	SGSS2,SCD2 @ uniform rate			5,864,505.1	7.2264	42,379,260		
15	SGDS2 @ uniform rate			2,934,305.7	7.2264	21,204,467		
16	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit KLJ-4)					182,002	200,750	
17	6,440 - 64,400 Therms Annually - SGSS2, SCD2			5,864,505.1	7.2574	42,561,262	62.59%	5,9489
18	6,440 - 64,400 Therms Annually - SGDS2			2,934,305.7	7.1644	<u>21,022,465</u>	<u>30.80%</u>	<u>3,857,657</u>
19	Total Base Revenue Charge			\$63,583,727		\$52,052,162	100.00%	12,348,233

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Small Distribution Service Rate Design (SDS/LGSS)									
2	Total Revenue @ Current Rates				\$41,355,949					
3	Less: STAS				(16,154)					
4	Less: Gas Cost Revenue				4,645,130					
5	Less: Gas Procurement Charge				12,784					
6	Plus: Proposed Increase to Base Rates				<u>8,107,229</u>					
7	Proposed Base Revenue				\$44,821,418					
8		2,596	326.09	846,530	693,418		267.11	153,112		
9		3,031	1,479.13	<u>4,483,243</u>	3,672,330		1,211.59	810,913		
10	Net Volumetric Gas Revenue				\$39,491,645					
11				2,061,353.3	5,576.9	11,495,819	9,416,468	29.11%	4,568.1	2,079,351
12				5,369,353.8	5.2140	<u>27,995,826</u>	<u>22,931,973</u>	70.89%	4,270.9	<u>5,063,853</u>
						39,491,645	\$32,348,441	100.00%		<u>7,143,204</u>
13	Total Base Revenue Charge							8,107,229		
14	Large Distribution Service Rate Design (LDS/LGSS)									
15	Total Revenue @ Current Rates				\$27,336,390					
16	Less: STAS				(11,977)					
17	Less: Gas Cost Revenue				126,570					
18	Less: Gas Procurement Charge				348					
19	Plus: Proposed Increase to Base Rates				<u>6,039,535</u>					
20	Proposed Base Revenue				\$33,260,984					
21										
22		529	3,649.50	1,930,586	1,580,028		2,986.82	350,558		
23		372	5,676.46	2,111,643	1,728,212		4,645.73	383,431		
24		48	10,946.88	525,450	430,039		8,959.14	95,411		
25		12	16,217.29	<u>194,607</u>	159,271		13,272.55	35,336		
26	Net Volumetric Gas Revenue				\$28,498,698					
27										
28				3,107,499.2	2.8633	8,897,393	7,281,803	31.22%	2,343.3	1,615,590
29				5,641,112.0	2.5397	14,326,452	11,725,052	50.27%	2,078.5	2,601,400
30				1,679,000.0	2.2791	3,826,485	3,131,671	13.43%	1,865.2	694,814
31				1,068,000.0	1.3561	<u>1,448,368</u>	<u>1,185,373</u>	5.08%	1,109.9	<u>262,995</u>
						\$28,498,698	\$23,323,899	100.00%		\$5,174,799
32	Total Base Revenue Charge							\$6,039,535		

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II							
2	Total Revenue @ Current Rates				\$2,109,812			
3	Less: STAS				(802)			
4	Less: Gas Cost Revenue				286,559			
5	Plus: Proposed Increase to Base Rates				<u>(798)</u>			
6	Proposed Base Revenue				\$1,823,257			
7	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)							
8		12	469.34	5,632	5,632		469.34	0
9		12	1,149.00	13,788	13,788		1,149.00	0
10		12	2,050.00	24,600	24,600		2,050.00	0
11		13	4,096.00	53,248	53,248		4,096.00	0
12		12	7,322.00	87,864	87,864		7,322.00	0
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)							
14		0	2,050.00	0	0		2,050.00	-
15		61	4,096.00	249,856	249,856		4,096.00	-
16		0	7,322.00	<u>0</u>	0		7,322.00	-
17	Net Volumetric Gas Revenue				\$1,388,269			
18		2,790,000.0	0.0936	261,273	261,423	18.82%	0.0937	(150)
19		68,000.0	0.3435	23,359	23,372	1.68%	0.3437	(13)
20								
21		0.0	0.0000	0	0	0.00%	0.4481	0
22		2,849,000.0	0.3874	1,103,638	1,104,272	79.50%	0.3876	(634)
23		0.0	0.3353	0	0	<u>0.00%</u>	0.3355	0
24						100.00%		
25	Total Base Revenue Charge							(797)
26	Flexible Rate and Negotiated Contract Services							
27	Total Revenue @ Current Rates				3,140,571			
28	Less: STAS				0			
29	Less: Gas Cost Revenue				0			
30	Plus: Proposed Increase to Base Rates				<u>\$1,312</u>			
31	Proposed Base Revenue				\$3,141,883			
32	Less: Negotiated Contract Service Customer Charge				\$1,280,632			
33	Less: Commodity All Gas Consumed				\$1,856,734			
34	Less: Flex Customer Charge Revenue (Exhibit 103, Sch. 1)							
35		0	36.55	0	0		29.92	0
36		0	69.63	0	0		57.00	0
37		12	326.09	3,913	3,205		267.11	708
38		0	1,479.13	0	0		1,211.59	0
39		0	3,649.50	0	0		2,986.82	0
40		0	5,676.46	0	0		4,645.73	0
41		0	10,946.88	0	0		8,959.14	0
42		0	16,217.29	0	0		13,272.55	0
43		0	469.34	0	0		469.34	0
44		0	1,149.00	0	0		1,149.00	0
45		0	2,050.00	0	0		2,050.00	0
46		0	4,096.00	0	0		4,096.00	0
47		0	7,322.00	0	0		7,322.00	0
48		0	2,050.00	0	0		2,050.00	0
49		0	4,096.00	0	0		4,096.00	0
50		0	7,322.00	<u>0</u>	0		7,322.00	0
	Total Flex Customer Charge				3,913			
51	Total Base Revenue Charge							708

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

17. State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e., accrued, billed, or cash).

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2025, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2024, FPFTY = Fully Projected Future Test Year TME December 31, 2025

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FPFTY
		Twelve Months Ended November 30, 2023	Rate Making Adjustments	Twelve Months Ended November 30, 2024	Rate Making Adjustments	Twelve Months Ended December 31, 2025
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4
		Column 5	Columns 2 & 4	Column 6	Columns 2 & 4	Column 6
1	Labor	38,427,989	(1,010,212)	37,417,777	809,654	38,227,431
2	Incentive Compensation	2,196,730	467,270	2,664,000	(102,000)	2,562,000
3	Pension	20,493	(3,493)	17,000	(17,000)	-
4	Pension Deferral Amortization	844,977	-	844,977	-	844,977
5	OPEB	-	-	-	-	-
6	Other Employee Benefits	8,036,006	231,994	8,268,000	259,000	8,527,000
7	Outside Services	26,044,423	(5,015,721)	21,028,702	(1,163,110)	19,865,592
8	Building Leases	905,361	1,748	907,109	31,153	938,262
9	Other Rent and Leases	505,142	62,858	568,000	(22,000)	546,000
10	Corporate Insurance	4,033,965	377,035	4,411,000	550,000	4,961,000
11	Injuries and Damages	382,017	7,602	389,619	8,455	398,074
12	Employee Expenses	998,597	615,403	1,614,000	(51,000)	1,563,000
13	Company Memberships	643,546	(28,147)	615,399	(29,707)	585,692
14	Utilities and Fuel Used in Company Operations	2,328,522	(806,218)	1,522,305	(96,221)	1,426,083
15	Advertising	491,604	105,631	597,235	13,097	610,332
16	Fleet & Other Clearing	8,439,801	186,199	8,626,000	221,000	8,847,000
17	Materials & Supplies	6,662,411	(466,269)	6,196,142	(61,127)	6,135,015
18	Other O&M	1,236,029	(879,029)	357,000	(1,471,000)	(1,114,000)
19	PUC, OCA, OSBA Fees	2,550,124	(124)	2,550,000	-	2,550,000
20	NCSC	72,016,534	3,674,594	75,691,128	(4,441,565)	71,249,563
21	Operation and Maintenance Expense from Budget	<u>176,764,272</u>	<u>(2,478,879)</u>	<u>174,285,393</u>	<u>(5,562,372)</u>	<u>168,723,021</u>
22	Rate Case Expense	1,008,000	-	1,008,000	-	1,008,000
23	Uncollectible Accounts	8,392,744	144,778	8,537,522	(30,847)	8,506,675
24	Uncollectible Accounts -Unbundled-gas	1,166,326	34,472	1,200,798	5,709	1,206,507
25	COVID-19 Amortization	708,091	-	708,091	-	708,091
26	Total Rider USP	36,493,459	837,036	37,330,495	(162,153)	37,168,342
27	Interest on Customer Deposits	302,637	-	302,637	-	302,637
28	Other Adjustments	-	-	-	54,000	54,000
29	Total Operation and Maintenance Expense	<u>224,835,529</u>	<u>(1,462,593)</u>	<u>223,372,936</u>	<u>(5,695,663)</u>	<u>217,677,273</u>

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2024

Line No.	Cost Element Description	Witnesses Paloney & Bly		Witness Komenda		Normalized FTY Twelve Months Ended November 30, 2024 (6)=(3)+(4) \$	
		Normalized HTY Twelve Months Ended November 30, 2023 (1) \$ Exh 4, Sch1, Pg 2	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended November 30, 2024 (3) \$ Exh 104, Sch1, Pg 5	Rate Making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	38,427,989	(1,572,989)	36,855,000	562,777	Exh. 104, Sch. 2, Pg. 1	37,417,777
2	Incentive Compensation	2,196,730	467,270	2,664,000			2,664,000
3	Pension	20,493	(3,493)	17,000			17,000
4	Pension Deferral Amortization	844,977	(844,977)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(1,070,000)	(1,070,000)	1,070,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	8,036,006	231,994	8,268,000			8,268,000
7	Outside Services	26,044,423	(4,872,423)	21,172,000	(143,298)	Exh. 104, Sch. 2, Pg. 4	21,028,702
8	Building Leases	905,361	(69,361)	836,000	71,109	Exh. 104, Sch. 2, Pg. 5	907,109
9	Other Rent and Leases	505,142	62,858	568,000			568,000
10	Corporate Insurance	4,033,965	377,035	4,411,000			4,411,000
11	Injuries and Damages	382,017	(241,017)	141,000	248,619	Exh. 104, Sch. 2, Pg. 7	389,619
12	Employee Expenses	998,597	615,403	1,614,000			1,614,000
13	Company Memberships	643,546	4,454	648,000	(32,601)	Exh. 104, Sch. 2, Pg. 13	615,399
14	Utilities and Fuel Used in Company Operations	2,328,522	33,478	2,362,000	(839,695)	Exh. 104, Sch. 2, Pg. 8	1,522,305
15	Advertising	491,604	239,396	731,000	(133,765)	Exh. 104, Sch. 2, Pg. 9	597,235
16	Fleet & Other Clearing	8,439,801	186,199	8,626,000			8,626,000
17	Materials & Supplies	6,662,411	(460,411)	6,202,000	(5,858)	Exh. 104, Sch. 2, Pg. 13	6,196,142
18	Other O&M	1,236,029	(879,029)	357,000			357,000
19	PUC, OCA, OSBA Fees	2,550,124	(124)	2,550,000			2,550,000
20	NCSC	72,016,534	3,739,466	75,756,000	(64,872)	Exh. 104, Sch. 2, Pg. 10	75,691,128
21	Operation and Maintenance Expense from Budget	176,764,272	(4,056,272)	172,708,000	1,577,393		174,285,393
22	Rate Case Expense	1,008,000		1,008,000	-	Exh. 104, Sch. 2, Pg. 14	1,008,000
23	Uncollectible Accounts	8,392,744		8,392,744	144,778	Exh. 104, Sch. 2, Pg. 15	8,537,522
24	Uncollectible Accounts -Unbundled-gas	1,166,326		1,166,326	34,472	Exh. 104, Sch. 2, Pg. 15	1,200,798
25	COVID-19 Amortization	708,091		708,091	-	Exh. 104, Sch. 2, Pg. 16	708,091
26	Total Rider USP	36,493,459		36,493,459	837,036	Exh. 104, Sch. 2, Pg. 17	37,330,495
27	Interest on Customer Deposits	302,637		302,637			302,637
28	Other Adjustments	-		-			-
29	Total Operation and Maintenance Expense	224,835,529		220,779,257	2,593,679		223,372,936

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FPFTY = Fully Projected Future Test Year TME December 31, 2025

Line No.	Cost Element Description	Witnesses Paloney & Bly		Witness Komenda		Normalized FPFTY Twelve Months Ended December 31, 2025 (6)=(3)+(4) \$	
		Normalized FTY Twelve Months Ended November 30, 2024 (1) \$ Exh 104, Sch1, Pg 3	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended December 31, 2025 (3) \$ Exh 104, Sch1, Pg 6	Rate Making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	37,417,777	412,223	37,830,000	397,431	Exh. 104, Sch. 2, Pg. 1	38,227,431
2	Incentive Compensation	2,664,000	(102,000)	2,562,000			2,562,000
3	Pension	17,000	(17,000)	-			-
4	Pension Deferral Amortization	844,977	(844,977)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(969,000)	(969,000)	969,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	8,268,000	259,000	8,527,000			8,527,000
7	Outside Services	21,028,702	(1,016,702)	20,012,000	(146,408)	Exh. 104, Sch. 2, Pg. 4	19,865,592
8	Building Leases	907,109	(93,109)	814,000	124,262	Exh. 104, Sch. 2, Pg. 6	938,262
9	Other Rent and Leases	568,000	(22,000)	546,000			546,000
10	Corporate Insurance	4,411,000	550,000	4,961,000			4,961,000
11	Injuries and Damages	389,619	(252,619)	137,000	261,074	Exh. 104, Sch. 2, Pg. 7	398,074
12	Employee Expenses	1,614,000	(51,000)	1,563,000			1,563,000
13	Company Memberships	615,399	3,601	619,000	(33,308)	Exh. 104, Sch. 2, Pg. 13	585,692
14	Utilities and Fuel Used in Company Operations	1,522,305	761,695	2,284,000	(857,917)	Exh. 104, Sch. 2, Pg. 8	1,426,083
15	Advertising	597,235	149,765	747,000	(136,668)	Exh. 104, Sch. 2, Pg. 9	610,332
16	Fleet & Other Clearing	8,626,000	221,000	8,847,000			8,847,000
17	Materials & Supplies	6,196,142	(55,142)	6,141,000	(5,985)	Exh. 104, Sch. 2, Pg. 13	6,135,015
18	Other O&M	357,000	(1,471,000)	(1,114,000)			(1,114,000)
19	PUC, OCA, OSBA Fees	2,550,000	-	2,550,000			2,550,000
20	NCSC	75,691,128	(4,255,128)	71,436,000	(186,437)	Exh. 104, Sch. 2, Pg. 10	71,249,563
21	Operation and Maintenance Expense from Budget	174,285,393	(6,792,393)	167,493,000	1,230,021		168,723,021
22	Rate Case Expense	1,008,000		1,008,000	-	Exh. 104, Sch. 2, Pg. 14	1,008,000
23	Uncollectible Accounts	8,537,522		8,537,522	(30,847)	Exh. 104, Sch. 2, Pg. 15	8,506,675
24	Uncollectible Accounts -Unbundled-gas	1,200,798		1,200,798	5,709	Exh. 104, Sch. 2, Pg. 15	1,206,507
25	COVID-19 Amortization	708,091		708,091	-	Exh. 104, Sch. 2, Pg. 16	708,091
26	Total Rider USP	37,330,495		37,330,495	(162,153)	Exh. 104, Sch. 2, Pg. 17	37,168,342
27	Interest on Customer Deposits	302,637		302,637			302,637
28	Other Adjustments	-		-	54,000	Exh. 104, Sch. 2, Pg. 18	54,000
29	Total Operation and Maintenance Expense	223,372,936		216,580,543	1,096,730		217,677,273

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2024

Line No.	Cost Element Description	December	January	February	March	April	May	June	July	August	September	October	November	Total
		<u>2023</u> (1) \$000	<u>2024</u> (2) \$000	<u>2024</u> (3) \$000	<u>2024</u> (4) \$000	<u>2024</u> (5) \$000	<u>2024</u> (6) \$000	<u>2024</u> (7) \$000	<u>2024</u> (8) \$000	<u>2024</u> (9) \$000	<u>2024</u> (10) \$000	<u>2024</u> (11) \$000	<u>2024</u> (12) \$000	<u>2024</u> (12) \$000
1	Labor	2,726	3,605	2,582	3,153	3,247	3,139	3,159	3,146	3,124	3,113	3,025	2,837	36,855
2	Incentive Compensation	390	203	203	203	203	203	210	210	210	210	210	210	2,664
3	Pension	1	1	1	1	1	1	1	1	1	1	1	1	17
4	Pension Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(62)	(90)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(1,070)
6	Other Employee Benefits	954	607	887	648	578	671	682	570	719	667	604	680	8,268
7	Outside Services (Net of Deferred Credits)	1,875	394	1,223	1,846	1,673	1,695	1,990	1,974	2,417	2,346	2,081	1,658	21,172
8	Building Leases	59	97	101	62	65	83	(6)	129	65	60	58	62	836
9	Other Rent and Leases	41	67	47	35	49	48	69	42	35	42	50	43	568
10	Corporate Insurance	368	356	359	359	359	359	359	378	378	378	378	383	4,411
11	Injuries and Damages	17	(8)	13	13	13	13	13	13	13	13	13	13	141
12	Employee Expenses	297	82	45	162	139	134	146	121	117	119	124	127	1,614
13	Company Memberships	96	166	84	94	3	3	94	4	3	94	3	3	648
14	Utilities and Fuel Used in Company Operations	293	430	185	183	181	175	171	151	148	143	145	157	2,362
15	Advertising	44	2	61	62	61	74	61	62	62	85	77	80	731
16	Fleet	752	611	729	818	780	651	784	732	672	609	743	746	8,626
17	Materials and Supplies	495	525	498	544	546	493	580	511	545	534	487	442	6,202
18	Other O&M	108	(44)	47	67	36	34	15	14	19	31	15	15	357
19	PUC, OCA, OSBA Fees	213	213	213	213	213	213	213	213	213	213	213	213	2,550
20	NCSC	6,363	6,032	6,380	6,599	6,432	6,289	6,474	6,229	6,090	6,712	5,982	6,175	75,756
21	Operation and Maintenance Expense from Budget	15,031	13,247	13,567	14,971	14,487	14,186	14,922	14,409	14,740	15,278	14,117	13,752	172,708

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FPFTY = Fully Projected Future Test Year TME December 31, 2025

Line No.	Cost Element Description	January 2025 (1) \$000	February 2025 (2) \$000	March 2025 (3) \$000	April 2025 (4) \$000	May 2025 (5) \$000	June 2025 (6) \$000	July 2025 (7) \$000	August 2025 (8) \$000	September 2025 (9) \$000	October 2025 (10) \$000	November 2025 (11) \$000	December 2025 (12) \$000	Total 2025 (13)=(1) thru (12) \$000
1	Labor	3,032	3,094	3,403	3,378	3,296	3,271	3,239	3,238	3,197	3,079	2,915	2,688	37,830
2	Incentive Compensation	208	208	215	215	215	215	214	214	214	214	214	214	2,562
3	Pension	-	-	-	-	-	-	-	-	(0)	-	-	-	-
4	Pension Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(969)
6	Other Employee Benefits	537	947	688	613	714	725	607	765	711	643	725	853	8,527
7	Outside Services (Net of Deferred Credits)	1,142	1,058	1,705	1,526	1,519	1,808	1,883	2,372	2,289	1,892	1,490	1,328	20,012
8	Building Leases	72	104	67	70	88	(1)	134	71	65	63	67	13	814
9	Other Rent and Leases	49	47	34	48	48	68	42	34	41	49	42	43	546
10	Corporate Insurance	408	408	408	408	408	408	419	419	419	419	419	419	4,961
11	Injuries and Damages	11	11	11	11	11	11	11	11	11	11	11	11	137
12	Employee Expenses	119	126	158	135	130	142	125	120	123	127	131	129	1,563
13	Company Memberships	101	90	100	9	9	100	10	9	100	9	9	73	619
14	Utilities and Fuel Used in Company Operations	212	207	205	203	197	193	173	170	164	167	179	213	2,284
15	Advertising	56	56	57	56	70	56	57	57	80	72	75	56	747
16	Fleet	798	739	832	793	657	798	743	680	614	755	757	683	8,847
17	Materials and Supplies	500	488	542	543	486	571	526	569	553	484	446	433	6,141
18	Other O&M	37	40	57	26	24	5	5	9	22	6	5	(1,349)	(1,114)
19	PUC, OCA, OSBA Fees	213	213	213	213	213	213	213	213	213	213	213	213	2,550
20	NCSC	6,453	6,476	6,504	6,464	6,501	6,482	6,240	6,195	6,579	6,066	6,457	1,017	71,436
21	Operation and Maintenance Expense from Budget	13,865	14,231	15,119	14,629	14,503	14,983	14,559	15,066	15,316	14,188	14,074	6,958	167,493

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Labor Adjustment Summary (Normal Pay Only)

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Total Labor Adjustment		1,104,996
2	O&M Percentage	O&M Factor	<u>51.48%</u>
3	FTY O&M Labor Annualization Adjustment	Ln 1 x Ln 2	<u>568,847</u>
4	Lobbying Adjustment		<u>(6,070)</u>
5	FTY O&M Labor Adjustment		<u><u>562,777</u></u>
<u>FPFTY Adjustment</u>			
6	FPFTY Total Labor Adjustment		784,162
7	O&M Percentage	O&M Factor	<u>51.48%</u>
8	FPFTY O&M Labor Annualization Adjustment	Ln 6 x Ln 7	<u>403,683</u>
9	Lobbying Adjustment		<u>(6,252)</u>
10	FPFTY O&M Labor Adjustment		<u><u>397,431</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Prepaid Pension Deferral Amortization Adjustment

Line No.	Description	Reference	Amount (1) \$
1	Pension Prepayment		8,449,772
2	Amortization Period in Years		<u>10</u>
3	Annual Amortization Expense for Prepaid Pension	Per Final Order R-2018-2647577	<u><u>844,977</u></u>
<u>FTY Adjustment</u>			
4	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
5	FTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 4	-
6	FTY Pension Amortization Adjustment	Ln. 4 less Ln. 5	<u><u>844,977</u></u>
<u>FPFTY Adjustment</u>			
7	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
8	FPFTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 4	-
9	FPFTY Pension Amortization Adjustment	Ln. 7 less Ln. 8	<u><u>844,977</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			(1)
			\$
	<u>FTY Adjustment</u>		
1	FTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 5	(1,070,000)
2	FTY Adjustment to Remove OPEB Credits		1,070,000
3	FTY Adjusted OPEB		-
	<u>FPFTY Adjustment</u>		
4	FPFTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 5	(969,000)
5	FPFTY Adjustment to Remove OPEB Credits		969,000
6	FPFTY Adjusted OPEB		-

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Outside Services Adjustment

<u>Line No.</u>	<u>Description</u>		<u>Amount</u> (1) \$
1	HTY Lobbying Adjustment to Outside Services	Exh. 4, Sch. 2, Pg. 8, Ln. 2	(140,502)
2	<u>FTY Adjustment</u>		
3	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%
4	FTY Lobbying Adjustment to Outside Services 1/		(143,298)
5	Total FTY Adjustments to Outside Services		<u>(143,298)</u>
6	<u>FPFTY Adjustment</u>		
7	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%
8	FPFTY Lobbying Adjustment to Outside Services		<u>(146,408)</u>

1/ Lobby Adjustments also included in the Labor, Other Lobbying, and NCSC Adjustments.

Columbia Gas of Pennsylvania, Inc.
Building Leases Adjustment
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25

Line No.	Lease Number	Type of Property								<u>Adjustment</u>
										\$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 3, Ln 8)								836,000
2										
3										
4			<u>Annual</u>							
5			<u>Rental</u>	<u>J/E Reclass</u>	<u>CAM Charges</u>	<u>Charged to Other Comp.</u>	<u>Charged to A/C 107</u>	<u>Net Rental</u>	<u>Property Tax</u>	<u>Net Rental + Property Tax</u>
6			(1)	(2)	(3)	(4)	(5)	(6=1+2-3-4-5)	(7)	(8=6+7)
7		<u>Building Leases</u>	\$		\$	\$	\$	\$		
8	B223	Woodland Ave	42,000	-	-	-	-	42,000	-	42,000
9	B255	Charleroi Operating Center	33,630	-	-	2,926	6,141	24,563	11,684	36,247
10	B257	Gettysburg Fire Training	13,648	-	-	-	6,142	7,506	-	7,506
11	B268	CPA Headquarters (Canonsburg)	710,584	-	-	394,943	47,346	268,295	-	268,295
12	B269	Greencastle MOD	31,355	-	-	12,614	2,249	16,492	-	16,492
13	B270	Harrisburg Office	36,212	-	-	27,855	3,761	4,597	-	4,597
14	B271	Neville Island	48,024	-	-	-	22,091	25,933	-	25,933
15	B279/B273	York Operating Center	731,221	-	-	120,213	293,284	317,724	-	317,724
16	B282/B260	New Castle MOD	276,000	-	-	23,626	105,997	146,377	-	146,377
17	B283	South Pittsburgh Construction Office	54,368	-	-	7,035	39,286	8,047	-	8,047
18	B284	Horning Road Construction Services MOD	76,800	-	-	-	36,864	39,936	-	39,936
19	B294	Canonsburg Storage	6,000	-	-	-	-	6,000	-	6,000
20	B295	McNeilly Road	22,800	-	-	-	-	22,800	-	22,800
21	B297	Somerset MOD	40,704	-	-	9,044	7,282	24,378	-	24,378
22	B631/B250	Washington Parking (Old and New)	19,800	-	-	-	-	19,800	-	19,800
23	B258	Hanover PA Mod Site	-	-	-	395	-	(395)	-	(395)
24	B259	Jeannette Mod Site Grnsbrg PA	-	-	-	40,510	-	(40,510)	-	(40,510)
25	B263	State College PA Mod Site	-	-	-	2,798	-	(2,798)	-	(2,798)
26	B266	Alpine Point Operating Center	-	-	-	28,644	-	(28,644)	-	(28,644)
27	B275	Washington PA Op Ctr-CPA	-	-	-	1,999	-	(1,999)	-	(1,999)
28	B261	Monaca PA Operating Center	-	-	-	4,677	-	(4,677)	-	(4,677)
29		Subtotal Building Leases	<u>2,143,147</u>		<u>0</u>	<u>677,277</u>	<u>570,443</u>	<u>895,425</u>	<u>11,684</u>	<u>907,109</u>
30		<u>FTY Adjustment</u>								
		Total Building Lease Adjustment (Ln 29 less Ln 1)								<u>71,109</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Adjustment to Injuries and Damages

Line No.	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Normalized Injuries and Damages	Exh. 4, Sch. 1, Pg. 11, Ln. 8	382,017
<u>FTY Adjustment</u>			
2	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%
3	FTY Incremental Adjustment for Injuries and Damages	Ln 1 x Ln 2	7,602
4	FTY Injuries and Damages	Ln 1 + Ln 3	389,619
5	FTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 3, Ln. 11	141,000
6	FTY Adjustment for Injuries and Damages	Ln 4 - Ln 5	248,619
<u>FPFTY Adjustment</u>			
7	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%
8	FPFTY Incremental Adjustment for Injuries and Damages	Ln 4 x Ln 7	8,455
9	FPFTY Injuries and Damages	Ln 4 + Ln 8	398,074
10	FPFTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 4, Ln. 11	137,000
11	FPFTY Adjustment for Injuries and Damages	Ln 9 - Ln 10	261,074

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			(1)
			\$
1	HTY Gas Used in Company Operations	Exh. 4, Sch. 2, Pg. 14, Ln. 2	(823,312)
	<u>FTY Adjustment</u>		
2	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%
3	FTY Incremental Gas Used in Company Operations	Ln 1 x Ln 2	(16,384)
4	FTY Adjustment for Gas Used in Company Operations	Ln 1 + Ln 3	(839,695)
	<u>FPFTY Adjustment</u>		
5	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%
6	FPFTY Incremental Gas Used in Company Operations	Ln 4 x Ln 5	(18,221)
7	FPFTY Adjustment for Gas Used in Company Operations	Ln 4 + Ln 6	(857,917)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Advertising Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$	
1	HTY Advertising Adjustment for Non-Recoverable Expense	Exh. 4, Sch. 2, Pg. 15, Ln 37	(131,155)	
<u>FTY Adjustment</u>				
2	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%	
3	FTY Incremental Advertising Adjustment	Ln 1 x Ln 2	(2,610)	
4	FTY Adjustment for Advertising	Ln 1 + Ln 3	<table border="0" style="margin-left: auto; margin-right: 0;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">(133,765)</td> </tr> </table>	(133,765)
(133,765)				
<u>FPFTY Adjustment</u>				
5	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%	

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
NCSC
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor Annualization	Exh. 104, Sch. 2, Pg. 11, Ln. 1	259,083
2	Non-Recoverable	Exh. 104, Sch. 2, Pg. 12, Ln. 9	(323,955)
			(323,955)
3	Total FTY Adjustment for NCSC	Ln 1 + Ln 2	(64,872)
			(64,872)
<u>FPFTY Adjustment</u>			
4	Labor Annualization	Exh. 104, Sch. 2, Pg. 11, Ln. 2	144,548
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 12, Ln. 12	(330,985)
			(330,985)
6	Total FPFTY Adjustment for NCSC	Ln 4 + Ln 5	(186,437)
			(186,437)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
NCSC
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Labor Annualization Adjustment	4% of Dec 2023 - Feb 2024 Labor	<u>259,083</u>
<u>FPFTY Adjustment</u>			
2	FPFTY Labor Annualization Adjustment	3% of Jan 2025 - Feb 2025 Labor	<u>144,548</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
NCSC
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	<u>HTY Adjustments for Non-Recoverable Items:</u>		
2	Lobbying Charges		(32,711)
3	Advertising		(25,474)
4	Dues and Memborships		(38,458)
5	Other Non-Recoverable Charges		(220,990)
6	HTY Total Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 19, Ln. 11	<u>(317,634)</u>
	<u>FTY Adjustment</u>		
7	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%
8	FTY Incremental Adjustment for Non-Recoverable Items	Ln 6 x Ln 7	<u>(6,321)</u>
9	FTY Adjustment for Non-Recoverable Items	Ln 6 + Ln 8	(323,955)
	<u>FPFTY Adjustment</u>		
10	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%
11	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln 9 x Ln 10	(7,030)
12	FPFTY Adjustment for Non-recoverable Items	Ln 9 + Ln 11	<u><u>(330,985)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Other Adjustments to Lobbying 1_ /

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
2	HTY Adjustment to Company Memberships	Exh. 4, Sch. 2, Pg. 13, Ln 23	(31,965)
3	HTY Adjustment to Materials and Supplies	Exh. 4, Sch. 2, Pg. 16, Ln 2	(5,744)
<u>FTY Adjustment</u>			
4	2024 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	1.9900%
6	FTY Adjustment to Company Memberships	(Ln 2 x Ln 4) + Ln 2	<u>(32,601)</u>
7	FTY Adjustment to Materials and Supplies	(Ln 3 x Ln 4) + Ln 3	<u><u>(5,858)</u></u>
<u>FPFTY Adjustment</u>			
8	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.1700%
10	FPFTY Adjustment to Company Memberships	(Ln 6 x Ln 8) + Ln 6	<u>(33,308)</u>
11	FPFTY Adjustment to Materials and Supplies	(Ln 7 x Ln 8) + Ln 7	<u><u>(5,985)</u></u>

1_ / Lobby Adjustments also included in the Labor, NCSC Adjustments and Outside Services.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	60,000
2	Moul and Associates	76,000
3	Post and Schell	750,000
4	Green Energy Efficiency Group	60,000
5	Legal Notices	32,000
6	Travel Expense	5,000
7	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
8	Total Rate Case Expense	<u><u>1,008,000</u></u>
9	12 Month Normalization	<u><u>1,008,000</u></u>
10	<u>FTY Rate Case Expense</u>	<u><u>1,008,000</u></u>
11	<u>FPFTY Rate Case Expense</u>	<u><u>1,008,000</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Adjustment To Uncollectible Accounts Expense

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1) \$	<u>Adjustment</u> (2) \$	<u>Base Rate</u> <u>Uncoll</u> (3) \$	<u>Unbundled</u> <u>Uncoll</u> (4) \$
<u>FTY Adjustment</u>					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	716,634,295			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 25	40,554,744			
5	Annualized DIS Revenue adjusted (Ln 2 - Ln 4)	676,079,551			
6	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26, Ln. 10)	0.0144041			
7	Total Annualized DIS Uncollectible Accounts	9,738,320	9,738,320		
8	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		9,738,320	8,537,522	1,200,798 [1]
9	Total Uncollectible		9,559,070	8,392,744	1,166,326
10	Total Per HTY		9,559,070	8,392,744	1,166,326
11	Total FTY Adjustments for Uncollectible Expense		179,250	144,778	34,472
<u>FPFTY Adjustment</u>					
12	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
13	Total Annualized DIS Revenue	715,114,374			
14	<u>Adjustments to Annualized Revenue:</u>				
15	CAP Revenue Exh. 103, Sch. 1, Pg. 13, Ln. 25	40,780,021			
16	Annualized DIS Revenue adjusted (Ln 13 - Ln 15)	674,334,353			
17	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26, Ln. 10)	0.0144041			
18	Total Annualized DIS Uncollectible Accounts	9,713,182	9,713,182		
19	Total FPFTY Annualized DIS & GMB/GTS Uncollectible Expense		9,713,182	8,506,675	1,206,507 [2]
20	Total Uncollectible		9,738,320	8,537,522	1,200,798
21	Total Per FTY		9,738,320	8,537,522	1,200,798
22	Total FPFTY Adjustments for Uncollectible Expense		(25,138)	(30,847)	5,709

[1] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 11, Line 15, Col 5
[2] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 15, Line 15, Col 5

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22
Amortization of Deferred COVID-19 Uncollectible Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
		(1)
		\$
1	COVID-19 Uncollectible Deferral	2,832,363
2	Amortization Period in Years	<u>4</u>
3	Annual Amortization Expense for COVID-19 Uncollectible Deferral	Per Final Order R-2022-3031211
		<u>708,091</u>
	<u>FTY Adjustment</u>	
4	Annual COVID-19 Uncollectible Expense Amortization per Final Order	Ln. 3
		708,091
5	FTY COVID-19 Uncollectible Expense Amortization Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 25
		708,091
6	FTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral	Ln. 4 less Ln. 5
		<u>-</u>
	<u>FPFTY Adjustment</u>	
7	Annual COVID-19 Uncollectible Expense Amortization per Final Order	Ln. 3
		708,091
8	FPFTY COVID-19 Uncollectible Expense Amortization Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 25
		708,091
9	FPFTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral	Ln. 7 less Ln. 8
		<u>-</u>

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Total Per HTY	Exh. 104, Sch. 1, Pg. 3, Ln. 27	36,493,459
2	Total Proforma Future Test Year 1_/		<u>37,330,495</u>
3		3_/	<u><u>837,036</u></u>
<u>FPFTY Adjustment</u>			
4	Total Per FTY	Exh. 104, Sch. 1, Pg. 4, Ln. 27	37,330,495
5	Total Fully Projected Future Test Year 2_/		<u>37,168,342</u>
6		3_/	<u><u>(162,153)</u></u>

1_/ Per Exhibit No. 103, Pg 11, Col. 3, Ln 15

2_/ Per Exhibit No. 103, Pg 15, Col. 3, Ln 15

3_/ Certain specific customer programs that are recovered through rider USP are not included in O&M. This adjustment ensures that the total Rider USP expense matches the total Rider USP revenue. This confirms that \$0 are included in the company's request for an increase in revenue.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
R&D - Hydrogen

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$	<u>Supporting Witness - Statement No.</u>
	<u>FPFTY Adjustments</u>		
1	Hydrogen Expense	54,000	Witness Paloney, Statement No. 9
2	Total FPFTY Other Adjustments	<u>54,000</u>	
3	FPFTY Incremental Other Adjustments	<u><u>54,000</u></u>	

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/24, FPFTY = Fully Projected Future Test Year TME 12/31/25
Inflation Adjustment Percent Calculation

Line No.	Description	Calendar Quarter	2023 GDPIPD [1] (1)	2024 GDPIPD [1] (2)
	<u>FTY</u>			
1	Forecast	I	1.2126%	1.2369%
2	Forecast	II	1.2177%	1.2436%
3	Forecast	III	1.2276%	1.2505%
4	Forecast	IV	1.2326%	1.2570%
5		Average	1.2226%	1.2470%
6	Annual Inflation Rate to adjust to Future Test Year = Ln 5 Column 2 / Ln 5 Column 1			<u>1.99%</u>
		Calendar Quarter	2024 GDPIPD [1]	2025 GDPIPD [1]
	<u>FPFTY</u>			
7	Forecast	I	1.2369%	1.2637%
8	Forecast	II	1.2436%	1.2705%
9	Forecast	III	1.2505%	1.2775%
10	Forecast	IV	1.2570%	1.2845%
11		Average	1.2470%	1.2740%
12	Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln 11 Column 2 / Ln 11 Column 1			<u>2.17%</u>

[1] Source: Source for GDPIPD Index is IHS Global Insight as of January 2024.
Reflects the annual percentage rates of growth reported for the GDP Implicit Price Deflator, or Gross Domestic Product Implicit Price Deflator (GDPIPD)

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

34. Prepare a 3 column schedule of expenses, as described below for the following periods:

- a. Col 3 - Test Year
- b. Col 1 and 2 -the two previous years

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2023 and Future Test Year November 30, 2024
and Fully Projected Future Test Year Twelve Months Ending December 31, 2025

<u>Cost Element</u>	<u>Twelve Months Ended</u>		
	<u>Exhibit 104</u>		
	<u>November 30, 2023</u>	<u>November 30, 2024</u>	<u>December 31, 2025</u>
	(1)	(2)	(3)
	\$	\$	\$
Labor	38,427,989	37,417,777	38,227,431
Incentive Compensation	2,196,730	2,664,000	2,562,000
Pension	20,493	17,000	-
Pension Deferral Amortization	844,977	844,977	844,977
OPEB	-	-	-
Other Employee Benefits	8,036,006	8,268,000	8,527,000
Outside Services	26,044,423	21,028,702	19,865,592
Building Leases	905,361	907,109	938,262
Other Rent and Leases	505,142	568,000	546,000
Corporate Insurance	4,033,965	4,411,000	4,961,000
Injuries and Damages	382,017	389,619	398,074
Employee Expenses	998,597	1,614,000	1,563,000
Company Memberships	643,546	615,399	585,692
Utilities and Fuel Used in Company Operations	2,328,522	1,522,305	1,426,083
Advertising	491,604	597,235	610,332
Fleet & Other Clearing	8,439,801	8,626,000	8,847,000
Materials & Supplies	6,662,411	6,196,142	6,135,015
Other O&M	1,236,029	357,000	(1,114,000)
PUC, OCA, OSBA Fees	2,550,124	2,550,000	2,550,000
NCSC	72,016,534	75,691,128	71,249,563
Rate Case Expense	1,008,000	1,008,000	1,008,000
Uncollectible Accounts	8,392,744	8,537,522	8,506,675
Uncollectible Accounts -Unbundled-gas	1,166,326	1,200,798	1,206,507
COVID-19 Amortization	708,091	708,091	708,091
Total Rider USP	36,493,459	37,330,495	37,168,342
Interest on Customer Deposits	302,637	302,637	302,637
Other Adjustments	-	-	54,000
Total Operation and Maintenance Expense	224,835,529	223,372,936	217,677,273
Per Exhibit No. 104, Schedule No.1, Page 2, Line 29	<u>224,835,529</u>	<u>223,372,936</u>	<u>217,677,273</u>

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

20. Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.

Response: Columbia Gas of Pennsylvania, Inc. proposes to recover rate case expense over a twelve month period. Please see table below for an adjustment to Operations and Maintenance expenses for the anticipated detailed costs of this current rate case presentation.

Columbia Gas of Pennsylvania - Rate Case Expense		
Line	<u>No.</u>	<u>Description</u>
		<u>Amount</u>
		(1)
		\$
	1	Gannett Fleming 60,000
	2	Moul and Associates 76,000
	3	Post and Schell 750,000
	4	Green Energy Efficiency Group 60,000
	3	Legal Notices 32,000
	7	Travel Expense 5,000
	8	Miscellaneous: Supplies, Courier, etc. 25,000
	9	Total Rate Case Expense <u>1,008,000</u>
	10	Annual Normalization (based on 12 mos.) <u>1,008,000</u>

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

21. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:
- a. Actual payroll expenses (regular and overtime separately) by categories of operating expenses, i.e. maintenance, operating transmission, distribution, other.
 - b. Date, percentage increase, and annual amount of each general payroll increase during the test year.
 - c. Dates and annual amounts of merit increases or management salary adjustments.
 - d. Total annual payroll increases in the test year.
 - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
 - f. Detailed list of employee benefits and costs thereof for union and nonunion personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
 - g. Support the annualized pension cost figures.
 - (i) State whether these figures include any unfunded pension costs.
Explain
 - (ii) Provide latest actuarial study used for determining pension accrual rates.
 - h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

Response: Refer to Exhibit No. 4, Schedule Nos. 2, 5, 6 and 7.

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

25. Submit details of expenditures for advertising (National and Institutional and Local Media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to:
- a. Public health and safety.
 - b. Conservation of energy.
 - c. Explanation of Billing Practices, Rates, etc.
 - d. Provision of factual and objective data programs in educational institutions.
 - e. Other advertising programs.
 - f. Total advertising expense.

Response:

For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2023, 2022 and 2021, refer to Exhibit 4, Schedule 8.

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

29. Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.

Response:

Please see Exhibit No. 4, Schedule 9, Page 1 for amounts included in the budget related to research and development.

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

33. Provide a labor productivity schedule.

Response:

Please see Exhibit No. 4, Schedule No. 10.

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

22. Supply an exhibit showing an analysis, by functional accounts of the charges by affiliates (Service Corporation, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year:
- a. Supply a copy of contracts, if applicable.
 - b. Explain the nature of the services provided.
 - c. Explain basis on which charges are made.
 - d. If charges allocated, identify allocation factors used.
 - e. Supply the components and amounts comprising the expense in this account.
 - f. Provide details of initial source of charge and reason thereof.

Response:

Refer to Exhibit No. 4, Schedule No. 11.

23. Describe costs relative to leasing equipment, computer rental, and office space, including terms and conditions of the lease. State the method of calculating monthly or annual payments.

Response:

Refer to Exhibit No. 4, Schedule No. 12.

24. Submit detailed calculations (or best estimates) of the cost resulting from major storm damages.

Response:

Refer to Exhibit No. 4, Schedule No. 13.

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

27. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

Response:

Refer to Exhibit No. 4, Schedule No. 14, page 2.

28. Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expense, for the test year and prior two comparable years.

Response:

See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2023, 2022, and 2021.

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

29. Provide intrastate operations percentages by expense categories for two years prior to the test year.

Response:

Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2021, 2022 and 2023.

33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:
- (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
 - (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
 - (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
 - (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

Response:

Refer to Exhibit No. 4. Schedule No. 18.

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

30. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.

Response:

See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2023.

31. Provide a detailed analysis of Special Services - Account 795.

Response:

The system of Accounts does not include Account 795 as special services; See Exhibit No. 4, Schedule No. 14, for Analysis of Outside Services Employed - Account 923.

32. Provide a detailed analysis of Miscellaneous General Expenses - Account No. 801.

Response:

The system of accounts does not include Account 801 as Miscellaneous General Expense; See Exhibit No. 4, Schedule No. 14, for an Analysis of Account 930 - Miscellaneous General Expense.

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

34. List and explain all non-recurring, abnormal or extraordinary expenses incurred in the test year which will not be present in future years.

Response:

See Exhibit No.4, Schedule No. 16.

35. List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g. Non-yearly maintenance programs, etc.)

Response:

See Exhibit No.4, Schedule No. 16.

36. Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.

Response:

Refer to Exhibit 4, Schedule No. 16.

37. Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.

Response:

Columbia is not projecting any change in expenses due to the placement of major plant additions into service, or the removal of major plant from service.

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

38. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.

Response:

See Exhibit No. 4, Schedule No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2024

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2024	124,608,717
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2024	<u>5,564,614</u>
Total	<u>130,173,331</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, 2024

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS OF WAY	SQUARE	*	1,932.08	1,931	1	1	0.05	1.0
351	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,060,380	234,460	216,050	6.56	1.1
WELLS									
352	CONSTRUCTION	SQUARE	*	1,126,771.92	968,796	157,976	146,273	12.98	1.1
352	EQUIPMENT	55-S2.5	*	1,072,969.89	713,346	359,624	333,705	31.10	1.1
	<i>TOTAL ACCOUNT 352</i>			2,199,741.81	1,682,142	517,600	479,978		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,932	9	8	-	1.1
353	LINES	60-R3	*	387,525.49	387,117	408	380	0.10	1.1
354	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	915,043	32,595	30,214	3.19	1.1
355	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			7,143,094.70	6,358,022	785,073	726,631	10.17	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	75-R2.5		8,309,674.29	1,073,080	7,236,594	136,161	1.64	53.1
374.5	RIGHTS OF WAY	80-S4		3,233,024.97	1,896,234	1,336,791	34,667	1.07	38.6
	<i>TOTAL ACCOUNT 374</i>			11,542,699.26	2,969,314	8,573,385	170,828	1.48	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R0.5		6,914,119.03	1,616,016	5,298,103	163,620	2.37	32.4
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,083.56	76,763	9,321	478	0.56	19.5
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	45,854,967.03	7,073,787	38,781,179	1,206,235	2.63	32.2
	OTHER BUILDINGS	38-S1.5		4,003,889.02	1,129,931	2,873,958	114,687	2.86	25.1
	<i>TOTAL ACCOUNT 375.70</i>			49,858,856.05	8,203,718	41,655,137	1,320,922	2.65	31.5
375.8	COMMUNICATION	45-R3		16,515.16	9,308	7,207	346	2.10	20.8
	<i>TOTAL ACCOUNT 375</i>			56,875,573.80	9,905,805	46,969,768	1,485,366	2.61	

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, 2024

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2024 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	BARE STEEL	65-R1 *	49,460,352.75	33,683,145	15,777,208	1,606,008	3.25	9.8
	OTHER	65-R1	<u>2,914,387,013.55</u>	<u>385,415,682</u>	<u>2,528,971,332</u>	<u>67,290,085</u>	2.31	37.6
	TOTAL ACCOUNT 376		2,963,847,366.30	419,098,827	2,544,748,540	68,896,093	2.32	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	191,604,503.26	30,187,789	161,416,714	7,025,906	3.67	23.0
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	39,930	79,228	9,735	8.17	8.1
380	SERVICES							
	BARE STEEL	45-R0.5 *	566,979.14	397,714	169,265	26,864	4.74	6.3
	OTHER	45-R0.5	<u>887,407,169.42</u>	<u>176,528,397</u>	<u>710,878,772</u>	<u>29,550,181</u>	3.33	24.1
	TOTAL ACCOUNT 380		887,974,148.56	176,926,111	711,048,037	29,577,045	3.33	
381	METERS	44-S1	47,122,525.62	19,167,044	27,955,482	1,150,513	2.44	24.3
381.1	METERS - AMR	20-S2.5	24,893,142.41	20,008,389	4,884,753	620,133	2.49	7.9
382	METER INSTALLATIONS	55-R3	48,320,969.29	16,567,447	31,753,522	921,069	1.91	34.5
383	HOUSE REGULATORS	50-S2	19,149,059.95	5,896,216	13,252,844	386,769	2.02	34.3
384	HOUSE REGULATOR INSTALLATIONS	40-S4	3,509,358.71	2,937,578	571,781	46,222	1.32	12.4
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,784,388.23	2,929,185	5,855,203	447,110	5.09	13.1
	OTHER EQUIPMENT							
387	GENERAL	32-R1	136,698.14	88,125	48,573	4,191	3.07	11.6
387.4	COMMUNICATION EQUIPMENT	25-R1.5	16,050,396.45	3,497,174	12,553,222	843,410	5.25	14.9
387.5	GPS EQUIPMENT	10-S3	<u>2,201,371.95</u>	<u>1,992,701</u>	<u>208,671</u>	<u>113,907</u>	5.17	1.8
	TOTAL ACCOUNT 387		<u>18,388,466.54</u>	<u>5,578,000</u>	<u>12,810,466</u>	<u>961,508</u>	5.23	
	TOTAL DISTRIBUTION PLANT		4,282,131,359.95	712,211,635	3,569,919,723	111,698,297	2.61	
	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	3,707,095.72	1,259,397	2,447,699	178,699	4.82	13.7
391.11	EQUIPMENT	15-SQ	91,303.67	64,605	26,699	5,835	6.39	4.6
391.12	INFORMATION SYSTEMS	5-SQ	<u>483,895.58</u>	<u>481,779</u>	<u>2,117</u>	<u>821</u>	0.17	2.6
	TOTAL ACCOUNT 391		4,282,294.97	1,805,781	2,476,515	185,355	4.33	

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, 2024

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2024 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	24,582	1,035	329	1.28	3.1
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	22,831,412.84	7,984,087	14,847,326	881,721	3.86	16.8
394.12	CNG FACILITIES	12-S1.5	18,450.18	17,395	1,055	0	-	-
	TOTAL ACCOUNT 394		22,849,863.02	8,001,482	14,848,381	881,721	3.86	
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	119,824	145,097	14,125	5.33	10.3
396	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	983,478	(34,780)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	2,397,793.12	627,296	1,770,497	130,653	5.45	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,027,393.04	651,416	375,977	61,912	6.03	6.1
	TOTAL GENERAL PLANT		31,846,401.74	12,263,680	19,582,722	1,274,095	4.00	
	SUBTOTAL DEPRECIABLE PLANT		4,321,120,856.39	730,833,337	3,590,287,518	113,699,023	2.63	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		52,048,066.97	26,386,435	25,661,632	8,947,776	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		8,034,544.28	4,909,544	3,125,000	1,593,037	**	
362.1	ENVIRONMENTAL REMEDIATION		0.00	(155,603)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,619,476.62	3,058,415	2,561,062	368,881	**	
	SUBTOTAL AMORTIZABLE PLANT		65,702,087.87	34,198,791	31,347,694	10,909,694		
	NONDEPRECIABLE PLANT		3,533,175.06	235,018				
	TOTAL GAS PLANT		4,390,356,119.32	765,267,146	3,621,635,212	124,608,717		

* 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 AND ESTIMATED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
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	6,237,695	30,919	(6,206,776)
2023	<u>5,489,309</u>	<u>2,522</u>	<u>(5,486,787)</u>
Total	27,857,114	34,047	(27,823,066)

Five Year Amortization of Negative Net Salvage **(5,564,614)**

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2025

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2025	136,007,063
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2025	<u>5,397,639</u>
Total	<u>141,404,702</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 DECEMBER 31, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS OF WAY	SQUARE	*	1,932.08	1,932	0	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,294,840	0	0	-	-
WELLS									
352	CONSTRUCTION	SQUARE	*	1,126,771.92	1,126,772	0	0	-	-
352	EQUIPMENT	55-S2.5	*	1,072,969.89	1,072,970	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			<u>2,199,741.81</u>	<u>2,199,742</u>	<u>0</u>	<u>0</u>		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,941	0	0	-	-
353	LINES	60-R3	*	387,525.49	387,525	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	947,638	0	0	-	-
355	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			<u>7,143,094.70</u>	<u>7,143,095</u>	<u>0</u>	<u>0</u>	-	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	75-R2.5		8,549,393.47	1,216,872	7,332,521	137,864	1.61	53.2
374.5	RIGHTS OF WAY	80-S4		3,233,024.97	1,933,710	1,299,315	34,545	1.07	37.6
	<i>TOTAL ACCOUNT 374</i>			<u>11,782,418.44</u>	<u>3,150,582</u>	<u>8,631,836</u>	<u>172,409</u>	<u>1.46</u>	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R0.5		7,659,844.06	1,749,979	5,909,865	186,200	2.43	31.7
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,083.56	77,294	8,790	459	0.53	19.2
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	46,319,692.09	8,354,774	37,964,916	1,220,146	2.63	31.1
	OTHER BUILDINGS	38-S1.5		4,369,715.64	1,229,533	3,140,183	125,903	2.88	24.9
	<i>TOTAL ACCOUNT 375.70</i>			<u>50,689,407.73</u>	<u>9,584,307</u>	<u>41,105,099</u>	<u>1,346,049</u>	<u>2.66</u>	<u>30.5</u>
375.8	COMMUNICATION	45-R3		16,515.16	9,684	6,831	339	2.05	20.2
	<i>TOTAL ACCOUNT 375</i>			<u>58,451,850.51</u>	<u>11,421,264</u>	<u>47,030,585</u>	<u>1,533,047</u>	<u>2.62</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 DECEMBER 31, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2025 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	BARE STEEL	65-R1 *	36,412,665.62	26,035,068	10,377,598	1,154,594	3.17	9.0
	OTHER	65-R1	3,180,891,582.61	447,996,971	2,732,894,612	72,418,288	2.28	37.7
	TOTAL ACCOUNT 376		3,217,304,248.23	474,032,039	2,743,272,210	73,572,882	2.29	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	238,738,145.80	35,108,872	203,629,274	8,811,177	3.69	23.1
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	50,483	68,675	8,870	7.44	7.7
380	SERVICES							
	BARE STEEL	45-R0.5 *	347,355.93	257,009	90,347	14,195	4.09	6.4
	OTHER	45-R0.5	971,342,738.31	204,548,243	766,794,495	31,759,310	3.27	24.1
	TOTAL ACCOUNT 380		971,690,094.24	204,805,252	766,884,842	31,773,505	3.27	
381	METERS	44-S1	48,663,361.81	20,314,249	28,349,113	1,169,284	2.40	24.2
381.1	METERS - AMR	20-S2.5	25,165,054.68	20,659,822	4,505,233	597,484	2.37	7.5
382	METER INSTALLATIONS	55-R3	50,934,022.06	17,366,304	33,567,718	971,345	1.91	34.6
383	HOUSE REGULATORS	50-S2	20,531,392.36	6,208,193	14,323,199	419,579	2.04	34.1
384	HOUSE REGULATOR INSTALLATIONS	40-S4	3,538,803.18	2,985,381	553,422	45,532	1.29	12.2
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	9,883,926.00	3,376,029	6,507,897	469,848	4.75	13.9
	OTHER EQUIPMENT							
387	GENERAL	32-R1	136,698.14	92,671	44,027	3,672	2.69	12.0
387.4	COMMUNICATION EQUIPMENT	25-R1.5	16,050,396.45	4,420,512	11,629,884	785,293	4.89	14.8
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	2,115,996	85,376	53,631	2.44	1.6
	TOTAL ACCOUNT 387		18,388,466.54	6,629,179	11,759,287	842,596	4.58	
	TOTAL DISTRIBUTION PLANT		4,675,190,941.87	806,107,649	3,869,083,291	120,387,558	2.58	
	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	3,674,992.31	1,419,280	2,255,712	178,856	4.87	12.6
391.11	EQUIPMENT	15-SQ	91,303.67	70,925	20,379	5,679	6.22	3.6
391.12	INFORMATION SYSTEMS	5-SQ	126,594.17	125,325	1,269	846	0.67	1.5
	TOTAL ACCOUNT 391		3,892,890.15	1,615,530	2,277,360	185,381	4.76	

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 DECEMBER 31, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2025 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	24,044	1,573	638	2.49	2.5
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25,303,257.61	8,510,197	16,793,061	994,416	3.93	16.9
394.12	CNG FACILITIES	12-S1.5	18,450.18	18,097	353	0	-	-
	TOTAL ACCOUNT 394		25,321,707.79	8,528,294	16,793,414	994,416	3.93	
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	135,121	129,800	14,122	5.33	9.2
396	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	977,116	(28,418)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	4,290,323.34	662,207	3,628,116	258,267	6.02	14.0
398	MISCELLANEOUS EQUIPMENT	15-SQ	990,093.14	680,455	309,638	61,361	6.20	5.0
	TOTAL GENERAL PLANT		35,784,072.01	12,672,588	23,111,483	1,514,185	4.23	
	SUBTOTAL DEPRECIABLE PLANT		4,718,118,108.58	825,923,332	3,892,194,774	121,901,743	2.58	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		70,950,449.03	33,056,275	37,894,174	10,867,210	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		16,163,961.41	6,518,572	9,645,389	2,766,653	**	
362.1	ENVIRONMENTAL REMEDIATION		0.00	(81,773)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,386,139.82	3,513,383	2,872,757	471,457	**	
	SUBTOTAL AMORTIZABLE PLANT		93,500,550.26	43,006,457	50,412,320	14,105,320		
	NONDEPRECIABLE PLANT		3,533,175.06	235,418				
	TOTAL GAS PLANT		4,815,151,833.90	869,165,207	3,942,607,094	136,007,063		

* 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 AND ESTIMATED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2020	5,455,990	0	(5,455,990)
2021	5,275,665	0	(5,275,665)
2022	6,237,695	30,919	(6,206,776)
2023	5,489,309	2,522	(5,486,787)
2024	<u>4,562,971</u>	<u>0</u>	<u>(4,562,971)</u>
Total	27,021,630	33,441	(26,988,190)
Five Year Amortization of Negative Net Salvage			(5,397,639)

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 utility 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. 106, Schedule No. 2, Pages No. 2 through No. 4. 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. The P.U.C. assessment is referenced on Exhibit No. 104, Schedule No. 1, Page No. 2, Line No. 19.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2024
"FTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2023 \$	Adjustments \$	Annualized Twelve Months Ended Nov. 30, 2024 \$
1	FICA	2,924,251	115,671	3,039,922
2	FUTA & SUTA	95,342	0	95,342
3	Property Tax	692,641	335,301	1,027,942
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>3,836,432</u>	<u>450,973</u>	<u>4,287,405</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2025
"FPFTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2024 \$	Adjustments \$	Annualized Twelve Months Ended Dec 31, 2025 \$
1	FICA	3,039,922	53,671	3,093,593
2	FUTA & SUTA	95,342	0	95,342
3	Property Tax	1,027,942	289,680	1,317,622
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>4,287,405</u>	<u>343,350</u>	<u>4,630,755</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended November 30, 2024
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/24)	37,417,777	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/24)	<u>2,664,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.5843%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/24)	3,039,922	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/23)	<u>2,924,251</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>115,671</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2025
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FPFTY (TME 12/31/25)	38,227,431	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FPFTY (TME 12/31/25)	<u>2,562,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.5843%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FPFTY (TME 12/31/25)	3,093,593	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/24)	<u>3,039,922</u>	
6	Total FICA Tax Adjustment - FPFTY	<u><u>53,671</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2024
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Nov. 30, 2024</u> \$
1	2023 PURTA Tax on property as of 12/31/2022	242,666
2	Locally Assessed PA Property Tax - Latest Paid	469,106
3	WV Tax Year as of 12/31/2021 Assessed Value on Stored Gas	15,039,200
4	2023 WV Tax Year Effective Tax Rate	<u>0.0210230</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>316,170</u>
6	Total Property Tax Expense - Annualized	1,027,942
7	Property Tax Expense - HTY Normalized	<u>692,641</u>
8	Total Property Tax Adjustment	<u><u>335,301</u></u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2025
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Dec. 31, 2025</u> \$
1	2023 PURTA Tax on property as of 12/31/2022	256,923
2	Locally Assessed PA Property Tax - Latest Paid	469,106
3	WV Tax Year as of 12/31/2023 Assessed Value on Stored Gas	28,140,200
4	2023 WV Tax Year Effective Tax Rate	<u>0.0210230</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>591,593</u>
6	Total Property Tax Expense - Annualized	1,317,622
7	Property Tax Expense - FTY Normalized	<u>1,027,942</u>
8	Total Property Tax Adjustment	<u><u>289,680</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 tax.

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. 106, Schedule No. 2, Page No. 4, Lines No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>“FTY Schedule” For the 12 Months Ended 11/30/2024</u>	<u>“FPFTY schedule” For the 12 Months Ended 12/31/2025</u>
Property – Storage	316,170	591,593

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. BALANCE SHEET AND OPERATING STATEMENT
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. Future test year
- c. Fully Projected Future Test Year

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	\$73,811,370
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 future test year and fully projected future 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. 107, Page No. 16, Line No. 9.

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 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. 107, Page 3 and Page 3a, showing the computation of deferred income taxes. See also Exhibit No. 7, Page 7 Attachment 2 for reports showing by vintage the estimated tax depreciation used for the 2023 accrual and Exhibit No. 107, Page 3 and Page 3a Attachments 1 and 2 for reports showing by vintage the estimated tax depreciation used for the 2024 and 2025 accrual for the twelve months ended November 30, 2024, and December 31, 2025. 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 \$174,182,389 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 3 and Page 3a.

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

Line No	Description	2023			Fiscal Year Ending 11/2024			
		Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Class Life ADR (Pre-1971)	38,598,418	-	-	1,266,985	1,266,985		N/A
2								
3								
4	ADR	377,217	0.000886253	334	767,640	767,306	0.21	161,134
5	ACRS	63,030,304	0.000054716	3,449	3,170,498	3,167,050	0.21	665,080
6	MACRS	2,040,876,307	0.058546693	119,486,558	98,966,734	(20,519,824)	0.21	(4,309,163)
7								
8	Total	<u>2,142,882,246</u>		<u>119,490,341</u>	<u>104,171,858</u>	<u>(15,318,483)</u>	<u>0.21</u>	<u>(3,482,948)</u>
9	1 Mo Allocation			0.0833	0.0833	0.0833		0.0833
10	Depreciation			9,957,528	8,680,988	(1,276,540)	0.21	(268,073)
11								
12								
13								
14								
15								
16	Class Life ADR (Pre-1971)	38,598,418	-	-	1,159,192	1,159,192		N/A
17	Book Depr. On Basis Diff				-	-		N/A
18								
19	ADR	377,217	0.000886253	334	775,778	775,444	0.21	162,843
20	ACRS	64,737,322	0.000053273	3,449	2,951,847	2,948,398	0.21	619,164
21	MACRS	2,343,789,528	0.058356465	136,775,272	105,995,026	(30,780,246)	0.21	(6,463,852)
22								
23	Total	<u>2,447,502,485</u>		<u>136,779,055</u>	<u>110,881,842</u>	<u>(25,897,213)</u>	<u>0.21</u>	<u>(5,681,845)</u>
24	11 Mo Allocation			0.9167	0.9167	0.9167		0.9167
25	Depreciation			125,380,801	101,641,688	(23,739,112)	0.21	(4,985,214)
26								
27	Pro Forma Adjustments			10,904,163	-	(10,904,163)	0.21	(2,289,874)
28								
29	Total Test Year Tax Depreciation			<u>146,242,491</u>	<u>110,322,677</u>	<u>(35,919,815)</u>	<u>0.21</u>	<u>(7,543,161)</u>

PowerTax
Depreciation Summary Report 7
NISource

OP CO's 2023-2028 Fcst OCT Update

Tax Year: 2024

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	\$12,910,627.83	\$0.00	\$12,910,627.83	\$12,910,627.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,910,627.83	\$12,910,627.83
V1954	\$2,035,663.55	\$0.00	\$2,035,663.55	\$2,035,663.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,035,663.55	\$2,035,663.55
V1955	\$4,699,155.45	\$0.00	\$4,699,155.45	\$4,699,155.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,699,155.45	\$4,699,155.45
V1956	\$2,909,828.43	\$0.00	\$2,909,828.43	\$2,909,828.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909,828.43	\$2,909,828.43
V1957	\$3,740,598.47	\$0.00	\$3,740,598.47	\$3,740,598.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,740,598.47	\$3,740,598.47
V1958	\$4,331,865.08	\$0.00	\$4,331,865.08	\$4,331,865.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,865.08	\$4,331,865.08
V1959	\$3,951,626.40	\$0.00	\$3,951,626.40	\$3,951,626.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,951,626.40	\$3,951,626.40
V1960	\$4,019,052.35	\$0.00	\$4,019,052.35	\$4,019,052.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,019,052.35	\$4,019,052.35
V1961	\$4,457,018.78	\$0.00	\$0.00	\$4,457,018.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,457,018.78	\$4,457,018.78
V1962	\$4,097,708.27	\$0.00	\$0.00	\$4,097,708.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,097,708.27	\$4,097,708.27
V1963	\$4,920,513.97	\$0.00	\$0.00	\$4,920,513.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,920,513.97	\$4,920,513.97
V1964	\$5,167,329.11	\$0.00	\$0.00	\$5,167,329.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,167,329.11	\$5,167,329.11
V1965	\$4,313,805.78	\$0.00	\$0.00	\$4,313,805.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,313,805.78	\$4,313,805.78
V1966	\$5,805,356.43	\$0.00	\$0.00	\$5,805,356.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,805,356.43	\$5,805,356.43
V1967	\$5,854,455.98	\$0.00	\$0.00	\$5,854,455.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,854,455.98	\$5,854,455.98
V1968	\$5,372,969.80	\$0.00	\$0.00	\$5,372,969.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,372,969.80	\$5,372,969.80
V1969	\$4,027,146.77	\$0.00	\$0.00	\$4,027,146.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,027,146.77	\$4,027,146.77
V1970	\$3,161,359.73	\$0.00	\$0.00	\$3,161,359.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,161,359.73	\$3,161,359.73
V1971	\$9,434,564.80	\$0.00	\$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	\$0.00	(\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	(\$49,447.43)	\$12,428,862.86	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,429,197.17
V1981	\$11,331,654.96	\$0.00	\$11,331,654.96	\$11,309,962.96	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$11,331,654.96	\$11,310,730.60

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V1982	\$10,273,522.71	\$0.00	\$10,273,522.71	\$10,253,219.21	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,273,522.71	\$10,253,879.39
V1983	\$9,280,034.60	\$0.00	\$9,280,034.60	\$9,267,665.35	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,280,034.60	\$9,268,042.62
V1984	\$10,842,699.74	\$0.00	\$10,842,699.74	\$10,828,415.74	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,842,699.74	\$10,828,837.86
V1985	\$10,932,695.68	\$0.00	\$10,932,695.68	\$10,898,839.93	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,932,695.68	\$10,899,817.74
V1986	\$12,076,714.29	\$0.00	\$12,076,714.29	\$12,067,963.29	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,076,714.29	\$12,068,207.01
V1987	\$237,569.09	\$0.00	\$237,569.09	\$226,247.34	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,564.07
V1987 Q1	\$2,464,139.18	\$0.00	\$8,844.08	\$2,464,139.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,464,139.18	\$2,464,139.18
V1987 Q2	\$3,109,020.23	\$0.00	\$0.00	\$3,109,020.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,109,020.23	\$3,109,020.23
V1987 Q3	\$3,473,739.70	\$0.00	\$0.00	\$3,473,739.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,473,739.70	\$3,473,739.70
V1987 Q4	\$4,322,024.73	\$0.00	\$2,999.39	\$4,322,024.73	\$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)	(\$415,843.76)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$415,552.47)
V1988 Q1	\$2,442,047.64	\$0.00	\$0.00	\$2,442,047.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442,047.64	\$2,442,047.64
V1988 Q2	\$2,474,545.00	\$0.00	\$0.00	\$2,474,545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,474,545.00	\$2,474,545.00
V1988 Q3	\$551,173.00	\$0.00	\$0.00	\$551,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551,173.00	\$551,173.00
V1988 Q4	\$483,553.75	\$0.00	\$0.00	\$483,553.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$483,553.75	\$483,553.75
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$354,947.99)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$353,972.31)
V1989 Q1	\$1,474,088.78	\$0.00	\$0.00	\$1,474,088.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,474,088.78	\$1,474,088.78
V1989 Q2	\$1,256,943.68	\$0.00	\$0.00	\$1,256,943.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,256,943.68	\$1,256,943.68
V1989 Q3	\$1,261,093.45	\$0.00	\$13,618.89	\$1,261,093.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,261,093.45	\$1,261,093.45
V1989 Q4	\$844,989.60	\$0.00	\$0.00	\$844,989.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$844,989.60	\$844,989.60
V1990	\$4,187,816.36	\$0.00	(\$345,467.06)	\$4,164,331.86	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,187,816.36	\$4,164,957.92
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$332,459.40)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$331,866.98)
V1991 Q1	\$1,334,498.22	\$0.00	\$0.00	\$1,334,498.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,334,498.22	\$1,334,498.22
V1991 Q2	\$913,100.62	\$0.00	\$0.00	\$913,100.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$913,100.62	\$913,100.62
V1991 Q3	\$420,505.06	\$0.00	\$0.00	\$420,505.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,505.06	\$420,505.06
V1991 Q4	\$1,804,314.25	\$0.00	\$11,138.00	\$1,804,314.25	\$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)	(\$364,729.91)	\$1,249.14	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$363,480.77)
V1992 Q1	\$951,902.88	\$0.00	\$0.00	\$951,902.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$951,902.88	\$951,902.88
V1992 Q2	\$1,441,435.01	\$0.00	\$0.00	\$1,441,435.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,441,435.01	\$1,441,435.01

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V1992 Q3	\$1,095,391.53	\$0.00	\$0.00	\$1,095,391.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095,391.53	\$1,095,391.53
V1992 Q4	\$1,184,382.49	\$0.00	\$0.00	\$1,184,382.49	\$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)	(\$439,062.09)	\$846.83	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$438,215.26)
V1993 Q1	\$972,874.81	\$0.00	\$0.00	\$972,874.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$972,874.81	\$972,874.81
V1993 Q2	\$1,319,437.99	\$0.00	\$0.00	\$1,319,437.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319,437.99	\$1,319,437.99
V1993 Q3	\$1,275,736.33	\$0.00	\$0.00	\$1,275,736.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275,736.33	\$1,275,736.33
V1993 Q4	\$1,237,191.64	\$0.00	\$1,507.00	\$1,237,191.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237,191.64	\$1,237,191.64
V1994	(\$303,206.34)	\$0.00	(\$362,321.36)	(\$414,559.82)	\$4,257.13	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$410,302.69)
V1994 Q1	\$1,906,108.69	\$0.00	\$0.00	\$1,906,108.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,906,108.69	\$1,906,108.69
V1994 Q2	\$1,262,466.72	\$0.00	\$0.00	\$1,262,466.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,262,466.72	\$1,262,466.72
V1994 Q3	\$1,352,723.05	\$0.00	\$0.00	\$1,352,723.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,352,723.05	\$1,352,723.05
V1994 Q4	\$1,758,457.41	\$0.00	\$0.00	\$1,758,457.41	\$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)	(\$437,952.23)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$433,334.72)
V1995 Q1	\$72.32	\$0.00	\$0.00	\$72.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.32	\$72.32
V1995 Q2	\$1,461,807.47	\$0.00	\$0.00	\$1,461,807.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461,807.47	\$1,461,807.47
V1995 Q3	\$731,310.51	\$0.00	\$0.00	\$731,310.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,310.51	\$731,310.51
V1995 Q4	\$2,966,732.78	\$0.00	\$0.00	\$2,966,732.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,966,732.78	\$2,966,732.78
V1996	\$5,857,500.29	\$0.00	(\$471,546.45)	\$5,806,037.74	\$3,807.19	\$0.00	\$0.00	\$0.00	\$0.00	\$5,857,500.29	\$5,809,844.93
V1997	(\$227,386.05)	\$0.00	(\$267,808.24)	(\$508,762.08)	\$7,312.30	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$501,449.78)
V1997 Q1	\$851,479.53	\$0.00	\$0.00	\$851,479.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$851,479.53	\$851,479.53
V1997 Q2	\$1,126,708.87	\$0.00	\$0.00	\$1,126,708.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,126,708.87	\$1,126,708.87
V1997 Q3	\$1,747,339.92	\$0.00	\$0.00	\$1,747,339.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,747,339.92	\$1,747,339.92
V1997 Q4	\$2,611,883.28	\$0.00	\$0.00	\$2,611,883.28	\$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)	(\$382,464.75)	\$6,941.88	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$375,522.87)
V1998 Q1	\$2,628,070.18	\$0.00	\$0.00	\$2,628,070.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,628,070.18	\$2,628,070.18
V1998 Q2	\$2,043,739.96	\$0.00	\$0.00	\$2,043,739.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,043,739.96	\$2,043,739.96
V1998 Q3	\$1,097,622.65	\$0.00	\$0.00	\$1,097,622.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097,622.65	\$1,097,622.65
V1998 Q4	\$1,193,197.95	\$0.00	\$0.00	\$1,193,197.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,193,197.95	\$1,193,197.95
V1999	\$6,951,675.78	\$0.00	(\$475,038.63)	\$6,867,466.82	\$4,578.14	\$0.00	\$0.00	\$0.00	\$0.00	\$6,951,675.78	\$6,872,044.96

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V2000	(\$658,705.40)	\$0.00	(\$637,219.56)	(\$644,473.06)	(\$915.85)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$645,388.91)
V2000 Q1	\$1,173,352.81	\$0.00	\$4,808.67	\$1,170,114.88	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,352.81	\$1,170,181.72
V2000 Q2	\$1,108,842.77	\$0.00	\$3,000.00	\$1,106,822.72	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108,842.77	\$1,106,864.42
V2000 Q3	\$2,440,370.90	\$0.00	\$61,418.26	\$2,399,014.83	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,440,370.90	\$2,399,868.54
V2000 Q4	\$2,342,418.11	\$0.00	\$0.00	\$2,342,418.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,342,418.11	\$2,342,418.11
V2001	\$7,841,923.65	\$0.00	\$118,387.50	\$7,812,735.16	\$1,422.73	\$0.00	\$0.00	\$0.00	\$0.00	\$7,841,923.65	\$7,814,157.89
V2001 30% Bonu:	(\$356,288.24)	\$0.00	(\$499,624.98)	(\$388,841.50)	\$1,977.61	\$0.00	\$0.00	\$0.00	\$0.00	(\$356,288.24)	(\$386,863.89)
V2002	\$3,309,269.00	\$0.00	\$2,612,216.52	\$1,949,419.97	\$51,254.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,309,269.00	\$2,000,674.73
V2002 30% Bonu:	\$3,787,357.69	\$0.00	(\$342,444.88)	\$3,821,888.90	(\$1,977.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,787,357.69	\$3,819,910.95
COR	\$37.00	\$0.00	\$37.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,396,422.00	\$37.00	\$0.00
V2003	\$531,094.85	\$0.00	\$96,064.58	\$504,990.62	\$1,838.52	\$0.00	\$0.00	\$0.00	\$0.00	\$531,094.85	\$506,829.14
V2003 30% Bonu:	(\$845,696.29)	\$0.00	\$0.00	(\$845,696.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$845,696.29)	(\$845,696.29)
V2003 50% Bonu:	\$2,117,640.95	\$0.00	(\$169,582.29)	\$2,117,640.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,117,640.95	\$2,117,640.95
V2004	\$610,471.95	\$0.00	(\$157,647.85)	\$757,473.56	\$10,610.49	\$0.00	\$0.00	\$0.00	\$0.00	\$610,471.95	\$768,084.05
V2004 30%	\$897,902.10	\$0.00	\$20,028.02	\$877,874.08	\$20,028.02	\$0.00	\$0.00	\$0.00	\$0.00	\$897,902.10	\$897,902.10
V2004 50% Bonu:	\$4,942,770.47	\$0.00	(\$158,437.44)	\$4,832,879.72	\$109,890.75	\$0.00	\$0.00	\$0.00	\$0.00	\$4,942,770.47	\$4,942,770.47
V2005	\$4,865,115.01	\$0.00	\$1,034,440.71	\$4,717,075.07	\$21,792.83	\$0.00	\$0.00	\$0.00	\$0.00	\$4,865,115.01	\$4,738,867.90
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	\$0.00	\$7,002,868.89	\$6,993,867.98	(\$22,691.33)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,096,081.18	\$6,971,176.65
V2007	\$13,635,383.62	\$0.00	\$13,591,014.95	\$14,277,994.39	(\$194,089.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$13,635,383.62	\$14,083,905.28
V2008	(\$8,402,724.88)	\$0.00	(\$8,570,210.02)	(\$8,705,046.81)	\$31,564.17	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,402,724.88)	(\$8,673,482.64)
V2008 50%	\$26,838,780.82	\$0.00	\$26,815,577.45	\$27,490,769.60	(\$144,900.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$26,838,780.82	\$27,345,868.78
V2009	\$3,189,232.28	\$0.00	\$2,969,576.22	\$2,692,179.66	\$61,268.34	\$0.00	\$0.00	\$0.00	\$0.00	\$3,189,232.28	\$2,753,448.00
V2009 50%	\$11,814,437.95	\$0.00	\$11,814,437.95	\$11,882,816.43	\$319,157.71	\$0.00	\$0.00	\$0.00	\$0.00	\$11,814,437.95	\$12,201,974.14
V2010	\$477,993.68	\$0.00	\$691,342.07	\$919,783.76	(\$11,380.94)	\$0.00	\$0.00	\$0.00	\$0.00	\$477,993.68	\$908,402.82
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	\$0.00	\$6,975,432.89	\$6,357,618.98	\$411,899.33	\$0.00	\$0.00	\$0.00	\$0.00	\$6,975,432.89	\$6,769,518.31
V2011	\$4,352,873.87	\$0.00	\$4,369,274.39	\$3,375,772.20	\$176,352.32	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,552,124.52
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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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	\$0.00	\$239,620.23	\$159,440.90	\$10,689.46	\$0.00	\$0.00	\$0.00	\$0.00	\$239,620.23	\$170,130.36
V2012	\$62,781.12	\$0.00	\$43,443.48	(\$1,622.91)	\$501.19	\$0.00	\$0.00	\$0.00	\$0.00	\$62,781.12	(\$1,121.72)
V2012 50%	\$42,712,494.32	\$0.00	\$42,704,897.11	\$26,517,516.25	\$1,905,492.51	\$0.00	\$0.00	\$0.00	\$0.00	\$42,712,494.32	\$28,423,008.76
V2013	\$1,629,264.67	\$0.00	\$1,248,871.37	\$445,614.90	\$42,496.74	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,264.67	\$488,111.64
V2013 50%	\$52,240,834.53	\$0.00	\$52,237,916.08	\$30,132,901.75	\$2,326,903.73	\$0.00	\$0.00	\$0.00	\$0.00	\$52,240,834.53	\$32,459,805.48
V2014	\$1,632,662.45	\$0.00	\$1,408,515.00	\$679,741.17	\$41,567.93	\$0.00	\$0.00	\$0.00	\$0.00	\$1,632,662.45	\$721,309.10
V2014 50%	\$68,445,638.31	\$0.00	\$68,440,791.62	\$37,750,728.53	\$2,923,636.75	\$0.00	\$0.00	\$0.00	\$0.00	\$68,445,638.31	\$40,674,365.28
V2015	\$954,805.17	\$0.00	\$785,134.54	\$211,679.58	\$24,990.79	\$0.00	\$0.00	\$0.00	\$0.00	\$954,805.17	\$236,670.37
V2015 50%	\$58,368,151.87	\$0.00	\$56,503,865.91	\$30,434,594.09	\$2,429,469.86	\$0.00	\$0.00	\$0.00	\$0.00	\$58,368,151.87	\$32,864,063.95
V2016	\$641,558.50	\$0.00	\$559,401.50	\$127,619.76	\$17,074.46	\$0.00	\$0.00	\$0.00	\$0.00	\$641,558.50	\$144,694.22
V2016 50%	\$77,619,057.66	\$0.00	\$77,498,830.62	\$34,637,585.34	\$3,439,089.39	\$0.00	\$0.00	\$0.00	\$0.00	\$77,619,057.66	\$38,076,674.73
V2017	\$421,456.54	\$0.00	\$372,989.30	\$75,506.28	\$11,386.46	\$0.00	\$0.00	\$0.00	\$0.00	\$421,456.54	\$86,892.74
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	\$0.00	\$71,159,391.34	\$29,194,611.48	\$3,164,844.84	\$0.00	\$0.00	\$0.00	\$0.00	\$71,166,329.94	\$32,359,456.32
V2018	\$182,640,104.77	\$0.00	\$182,178,515.17	\$64,502,897.91	\$8,756,610.74	\$0.00	\$0.00	\$0.00	\$0.00	\$182,640,104.77	\$73,259,508.65
V2019	\$252,757,471.56	\$0.00	\$251,563,415.66	\$75,360,118.84	\$12,670,869.60	\$0.00	\$0.00	\$0.00	\$0.00	\$252,757,471.56	\$88,030,988.44
V2020	\$249,373,381.70	\$0.00	\$249,192,759.38	\$63,895,858.98	\$13,922,069.65	\$0.00	\$0.00	\$0.00	\$0.00	\$249,373,381.70	\$77,817,928.63
V2021	\$279,425,822.98	\$0.00	\$278,267,270.68	\$60,635,125.55	\$18,855,714.65	\$0.00	\$0.00	\$0.00	\$0.00	\$279,425,822.98	\$79,490,840.20
V2022	\$305,797,121.79	\$0.00	\$304,844,450.51	\$37,180,629.20	\$22,820,976.28	\$0.00	\$0.00	\$0.00	\$0.00	\$305,797,121.79	\$60,001,605.48
V2023	\$311,325,276.18	\$0.00	\$311,302,820.66	\$13,948,601.10	\$27,061,660.33	\$0.00	\$0.00	\$0.00	\$0.00	\$311,325,276.18	\$41,010,261.43
V2024	\$0.00	\$329,564,058.00	\$329,564,058.00	\$0.00	\$15,468,750.57	\$0.00	\$0.00	\$0.00	\$0.00	\$329,564,058.00	\$15,468,750.57
Total Tax Classes:	2,369,606,337.39	\$329,564,058.00	2,447,502,485.09	\$914,569,200.72	\$136,779,055.11	\$0.00	\$0.00	\$0.00	\$11,396,422.00	2,699,170,395.39	1,051,348,255.83
Company:	2,369,606,337.39	\$329,564,058.00	2,447,502,485.09	\$914,569,200.72	\$136,779,055.11	\$0.00	\$0.00	\$0.00	\$11,396,422.00	2,699,170,395.39	1,051,348,255.83
Tax Year:	2,369,606,337.39	\$329,564,058.00	2,447,502,485.09	\$914,569,200.72	\$136,779,055.11	\$0.00	\$0.00	\$0.00	\$11,396,422.00	2,699,170,395.39	1,051,348,255.83

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

Line No	Description	2025			Fiscal Year Ending 12/2025			
		Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Class Life ADR (Pre-1971)	38,598,418	-	-	1,220,212	1,220,212		N/A
2								
3								
4	ADR	377,217	0.000886253	334	802,890	802,556	0.21	168,537
5	ACRS	64,737,322	0.000053273	3,449	2,822,201	2,818,752	0.21	591,938
6	MACRS	2,657,240,844	0.057464094	152,695,939	108,757,890	(43,938,049)	0.21	(9,226,990)
7								
8	Total	<u>2,760,953,800</u>		<u>152,699,722</u>	<u>113,603,193</u>	<u>(39,096,529)</u>	<u>0.21</u>	<u>(8,466,516)</u>
9	12 Mo Allocation			1.0000	1.0000	1.0000		1.0000
10	Depreciation			152,699,722	113,603,193	(39,096,529)	0.21	(8,210,271)
11								
12	Pro Forma Adjustments			21,482,667	-	(21,482,667)	0.21	(4,511,360)
13								
14	Total Test Year Tax Depreciation			<u>174,182,389</u>	<u>113,603,193</u>	<u>(60,579,196)</u>	<u>0.21</u>	<u>(12,721,631)</u>

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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	\$12,910,627.83	\$0.00	\$12,910,627.83	\$12,910,627.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,910,627.83	\$12,910,627.83
V1954	\$2,035,663.55	\$0.00	\$2,035,663.55	\$2,035,663.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,035,663.55	\$2,035,663.55
V1955	\$4,699,155.45	\$0.00	\$4,699,155.45	\$4,699,155.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,699,155.45	\$4,699,155.45
V1956	\$2,909,828.43	\$0.00	\$2,909,828.43	\$2,909,828.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,909,828.43	\$2,909,828.43
V1957	\$3,740,598.47	\$0.00	\$3,740,598.47	\$3,740,598.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,740,598.47	\$3,740,598.47
V1958	\$4,331,865.08	\$0.00	\$4,331,865.08	\$4,331,865.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,865.08	\$4,331,865.08
V1959	\$3,951,626.40	\$0.00	\$3,951,626.40	\$3,951,626.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,951,626.40	\$3,951,626.40
V1960	\$4,019,052.35	\$0.00	\$4,019,052.35	\$4,019,052.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,019,052.35	\$4,019,052.35
V1961	\$4,457,018.78	\$0.00	\$0.00	\$4,457,018.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,457,018.78	\$4,457,018.78
V1962	\$4,097,708.27	\$0.00	\$0.00	\$4,097,708.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,097,708.27	\$4,097,708.27
V1963	\$4,920,513.97	\$0.00	\$0.00	\$4,920,513.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,920,513.97	\$4,920,513.97
V1964	\$5,167,329.11	\$0.00	\$0.00	\$5,167,329.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,167,329.11	\$5,167,329.11
V1965	\$4,313,805.78	\$0.00	\$0.00	\$4,313,805.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,313,805.78	\$4,313,805.78
V1966	\$5,805,356.43	\$0.00	\$0.00	\$5,805,356.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,805,356.43	\$5,805,356.43
V1967	\$5,854,455.98	\$0.00	\$0.00	\$5,854,455.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,854,455.98	\$5,854,455.98
V1968	\$5,372,969.80	\$0.00	\$0.00	\$5,372,969.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,372,969.80	\$5,372,969.80
V1969	\$4,027,146.77	\$0.00	\$0.00	\$4,027,146.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,027,146.77	\$4,027,146.77
V1970	\$3,161,359.73	\$0.00	\$0.00	\$3,161,359.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,161,359.73	\$3,161,359.73
V1971	\$9,434,564.80	\$0.00	\$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	\$0.00	(\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	(\$49,447.43)	\$12,429,197.17	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,429,531.48
V1981	\$11,331,654.96	\$0.00	\$11,331,654.96	\$11,310,730.60	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$11,331,654.96	\$11,311,498.24

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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
V1982	\$10,273,522.71	\$0.00	\$10,273,522.71	\$10,253,879.39	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,273,522.71	\$10,254,539.57
V1983	\$9,280,034.60	\$0.00	\$9,280,034.60	\$9,268,042.62	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,280,034.60	\$9,268,419.89
V1984	\$10,842,699.74	\$0.00	\$10,842,699.74	\$10,828,837.86	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,842,699.74	\$10,829,259.98
V1985	\$10,932,695.68	\$0.00	\$10,932,695.68	\$10,899,817.74	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,932,695.68	\$10,900,795.55
V1986	\$12,076,714.29	\$0.00	\$12,076,714.29	\$12,068,207.01	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,076,714.29	\$12,068,450.73
V1987	\$237,569.09	\$0.00	\$237,569.09	\$226,564.07	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,880.80
V1987 Q1	\$2,464,139.18	\$0.00	\$8,844.08	\$2,464,139.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,464,139.18	\$2,464,139.18
V1987 Q2	\$3,109,020.23	\$0.00	\$0.00	\$3,109,020.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,109,020.23	\$3,109,020.23
V1987 Q3	\$3,473,739.70	\$0.00	\$0.00	\$3,473,739.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,473,739.70	\$3,473,739.70
V1987 Q4	\$4,322,024.73	\$0.00	\$2,999.39	\$4,322,024.73	\$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)	(\$415,552.47)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$415,261.18)
V1988 Q1	\$2,442,047.64	\$0.00	\$0.00	\$2,442,047.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442,047.64	\$2,442,047.64
V1988 Q2	\$2,474,545.00	\$0.00	\$0.00	\$2,474,545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,474,545.00	\$2,474,545.00
V1988 Q3	\$551,173.00	\$0.00	\$0.00	\$551,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551,173.00	\$551,173.00
V1988 Q4	\$483,553.75	\$0.00	\$0.00	\$483,553.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$483,553.75	\$483,553.75
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$353,972.31)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$352,996.63)
V1989 Q1	\$1,474,088.78	\$0.00	\$0.00	\$1,474,088.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,474,088.78	\$1,474,088.78
V1989 Q2	\$1,256,943.68	\$0.00	\$0.00	\$1,256,943.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,256,943.68	\$1,256,943.68
V1989 Q3	\$1,261,093.45	\$0.00	\$13,618.89	\$1,261,093.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,261,093.45	\$1,261,093.45
V1989 Q4	\$844,989.60	\$0.00	\$0.00	\$844,989.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$844,989.60	\$844,989.60
V1990	\$4,187,816.36	\$0.00	(\$345,467.06)	\$4,164,957.92	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,187,816.36	\$4,165,583.98
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$331,866.98)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$331,274.56)
V1991 Q1	\$1,334,498.22	\$0.00	\$0.00	\$1,334,498.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,334,498.22	\$1,334,498.22
V1991 Q2	\$913,100.62	\$0.00	\$0.00	\$913,100.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$913,100.62	\$913,100.62
V1991 Q3	\$420,505.06	\$0.00	\$0.00	\$420,505.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,505.06	\$420,505.06
V1991 Q4	\$1,804,314.25	\$0.00	\$11,138.00	\$1,804,314.25	\$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)	(\$363,480.77)	\$855.40	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$362,625.37)
V1992 Q1	\$951,902.88	\$0.00	\$0.00	\$951,902.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$951,902.88	\$951,902.88
V1992 Q2	\$1,441,435.01	\$0.00	\$0.00	\$1,441,435.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,441,435.01	\$1,441,435.01

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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	\$0.00	\$0.00	\$1,095,391.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095,391.53	\$1,095,391.53
V1992 Q4	\$1,184,382.49	\$0.00	\$0.00	\$1,184,382.49	\$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)	(\$438,215.26)	\$831.88	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$437,383.38)
V1993 Q1	\$972,874.81	\$0.00	\$0.00	\$972,874.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$972,874.81	\$972,874.81
V1993 Q2	\$1,319,437.99	\$0.00	\$0.00	\$1,319,437.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319,437.99	\$1,319,437.99
V1993 Q3	\$1,275,736.33	\$0.00	\$0.00	\$1,275,736.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275,736.33	\$1,275,736.33
V1993 Q4	\$1,237,191.64	\$0.00	\$1,507.00	\$1,237,191.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,237,191.64	\$1,237,191.64
V1994	(\$303,206.34)	\$0.00	(\$364,347.07)	(\$410,302.69)	\$4,257.04	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$406,045.65)
V1994 Q1	\$1,906,108.69	\$0.00	\$0.00	\$1,906,108.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,906,108.69	\$1,906,108.69
V1994 Q2	\$1,262,466.72	\$0.00	\$0.00	\$1,262,466.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,262,466.72	\$1,262,466.72
V1994 Q3	\$1,352,723.05	\$0.00	\$0.00	\$1,352,723.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,352,723.05	\$1,352,723.05
V1994 Q4	\$1,758,457.41	\$0.00	\$0.00	\$1,758,457.41	\$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)	(\$433,334.72)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$428,717.20)
V1995 Q1	\$72.32	\$0.00	\$0.00	\$72.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.32	\$72.32
V1995 Q2	\$1,461,807.47	\$0.00	\$0.00	\$1,461,807.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461,807.47	\$1,461,807.47
V1995 Q3	\$731,310.51	\$0.00	\$0.00	\$731,310.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,310.51	\$731,310.51
V1995 Q4	\$2,966,732.78	\$0.00	\$0.00	\$2,966,732.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,966,732.78	\$2,966,732.78
V1996	\$5,857,500.29	\$0.00	(\$475,116.15)	\$5,809,844.93	\$3,807.11	\$0.00	\$0.00	\$0.00	\$0.00	\$5,857,500.29	\$5,813,652.04
V1997	(\$227,386.05)	\$0.00	(\$269,351.73)	(\$501,449.78)	\$7,312.24	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$494,137.54)
V1997 Q1	\$851,479.53	\$0.00	\$0.00	\$851,479.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$851,479.53	\$851,479.53
V1997 Q2	\$1,126,708.87	\$0.00	\$0.00	\$1,126,708.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,126,708.87	\$1,126,708.87
V1997 Q3	\$1,747,339.92	\$0.00	\$0.00	\$1,747,339.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,747,339.92	\$1,747,339.92
V1997 Q4	\$2,611,883.28	\$0.00	\$0.00	\$2,611,883.28	\$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)	(\$375,522.87)	\$6,943.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$368,579.19)
V1998 Q1	\$2,628,070.18	\$0.00	\$0.00	\$2,628,070.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,628,070.18	\$2,628,070.18
V1998 Q2	\$2,043,739.96	\$0.00	\$0.00	\$2,043,739.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,043,739.96	\$2,043,739.96
V1998 Q3	\$1,097,622.65	\$0.00	\$0.00	\$1,097,622.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097,622.65	\$1,097,622.65
V1998 Q4	\$1,193,197.95	\$0.00	\$0.00	\$1,193,197.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,193,197.95	\$1,193,197.95
V1999	\$6,951,675.78	\$0.00	(\$479,074.90)	\$6,872,044.96	\$4,577.66	\$0.00	\$0.00	\$0.00	\$0.00	\$6,951,675.78	\$6,876,622.62

PowerTax
Depreciation Summary Report 7
NISource

OP CO's 2023-2028 Fcst OCT Update

Tax Year: 2025

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	(\$636,303.71)	(\$645,388.91)	(\$915.91)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$646,304.82)
V2000 Q1	\$1,173,352.81	\$0.00	\$4,808.67	\$1,170,181.72	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,352.81	\$1,170,248.56
V2000 Q2	\$1,108,842.77	\$0.00	\$3,000.00	\$1,106,864.42	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108,842.77	\$1,106,906.12
V2000 Q3	\$2,440,370.90	\$0.00	\$61,418.26	\$2,399,868.54	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,440,370.90	\$2,400,722.25
V2000 Q4	\$2,342,418.11	\$0.00	\$0.00	\$2,342,418.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,342,418.11	\$2,342,418.11
V2001	\$7,841,923.65	\$0.00	\$117,139.68	\$7,814,157.89	\$1,422.75	\$0.00	\$0.00	\$0.00	\$0.00	\$7,841,923.65	\$7,815,580.64
V2001 30% Bonu:	(\$356,288.24)	\$0.00	(\$501,602.59)	(\$386,863.89)	\$1,977.63	\$0.00	\$0.00	\$0.00	\$0.00	(\$356,288.24)	(\$384,886.26)
V2002	\$3,309,269.00	\$0.00	\$2,600,783.48	\$2,000,674.73	\$51,252.81	\$0.00	\$0.00	\$0.00	\$0.00	\$3,309,269.00	\$2,051,927.54
V2002 30% Bonu:	\$3,787,357.69	\$0.00	(\$340,466.93)	\$3,819,910.95	(\$1,977.61)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,787,357.69	\$3,817,933.34
COR	\$37.00	\$0.00	\$37.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,482,667.00	\$37.00	\$0.00
V2003	\$531,094.85	\$0.00	\$96,181.28	\$506,829.14	\$1,837.68	\$0.00	\$0.00	\$0.00	\$0.00	\$531,094.85	\$508,666.82
V2003 30% Bonu:	(\$845,696.29)	\$0.00	\$0.00	(\$845,696.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$845,696.29)	(\$845,696.29)
V2003 50% Bonu:	\$2,117,640.95	\$0.00	(\$169,582.29)	\$2,117,640.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,117,640.95	\$2,117,640.95
V2004	\$610,471.95	\$0.00	(\$168,889.95)	\$768,084.05	(\$9,410.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$610,471.95	\$758,673.10
V2004 30%	\$897,902.10	\$0.00	\$0.00	\$897,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$897,902.10	\$897,902.10
V2004 50% Bonu:	\$4,942,770.47	\$0.00	(\$274,451.22)	\$4,942,770.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,942,770.47	\$4,942,770.47
V2005	\$4,865,115.01	\$0.00	\$852,789.07	\$4,738,867.90	\$13,987.10	\$0.00	\$0.00	\$0.00	\$0.00	\$4,865,115.01	\$4,752,855.00
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	\$0.00	\$6,994,450.81	\$6,971,176.65	(\$22,684.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,096,081.18	\$6,948,492.40
V2007	\$13,635,383.62	\$0.00	\$13,588,818.02	\$14,083,905.28	(\$194,132.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$13,635,383.62	\$13,889,772.98
V2008	(\$8,402,724.88)	\$0.00	(\$8,578,358.66)	(\$8,673,482.64)	\$63,011.90	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,402,724.88)	(\$8,610,470.74)
V2008 50%	\$26,838,780.82	\$0.00	\$26,815,577.45	\$27,345,868.78	(\$144,868.35)	\$0.00	\$0.00	\$0.00	\$0.00	\$26,838,780.82	\$27,201,000.43
V2009	\$3,189,232.28	\$0.00	\$2,954,385.89	\$2,753,448.00	\$21,544.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,189,232.28	\$2,774,992.50
V2009 50%	\$11,814,437.95	\$0.00	\$11,814,437.95	\$12,201,974.14	(\$86,127.75)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,814,437.95	\$12,115,846.39
V2010	\$477,993.68	\$0.00	\$706,765.33	\$908,402.82	(\$17,528.86)	\$0.00	\$0.00	\$0.00	\$0.00	\$477,993.68	\$890,873.96
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	\$0.00	\$6,975,432.89	\$6,769,518.31	\$205,914.58	\$0.00	\$0.00	\$0.00	\$0.00	\$6,975,432.89	\$6,975,432.89
V2011	\$4,352,873.87	\$0.00	\$4,370,578.46	\$3,552,124.52	\$160,222.29	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,712,346.81
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 2023-2028 Fcst OCT Update

Tax Year: 2025

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	\$0.00	\$239,620.23	\$170,130.36	\$10,691.86	\$0.00	\$0.00	\$0.00	\$0.00	\$239,620.23	\$180,822.22
V2012	\$62,781.12	\$0.00	\$41,761.19	(\$1,121.72)	\$501.98	\$0.00	\$0.00	\$0.00	\$0.00	\$62,781.12	(\$619.74)
V2012 50%	\$42,712,494.32	\$0.00	\$42,704,897.11	\$28,423,008.76	\$1,905,065.47	\$0.00	\$0.00	\$0.00	\$0.00	\$42,712,494.32	\$30,328,074.23
V2013	\$1,629,264.67	\$0.00	\$1,212,514.42	\$488,111.64	\$42,505.15	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,264.67	\$530,616.79
V2013 50%	\$52,240,834.53	\$0.00	\$52,237,916.08	\$32,459,805.48	\$2,327,425.35	\$0.00	\$0.00	\$0.00	\$0.00	\$52,240,834.53	\$34,787,230.83
V2014	\$1,632,662.45	\$0.00	\$1,385,092.39	\$721,309.10	\$41,553.77	\$0.00	\$0.00	\$0.00	\$0.00	\$1,632,662.45	\$762,862.87
V2014 50%	\$68,445,638.31	\$0.00	\$68,440,791.62	\$40,674,365.28	\$2,922,981.53	\$0.00	\$0.00	\$0.00	\$0.00	\$68,445,638.31	\$43,597,346.81
V2015	\$954,805.17	\$0.00	\$765,081.42	\$236,670.37	\$24,997.78	\$0.00	\$0.00	\$0.00	\$0.00	\$954,805.17	\$261,668.15
V2015 50%	\$58,368,151.87	\$0.00	\$56,503,865.91	\$32,864,063.95	\$2,430,014.09	\$0.00	\$0.00	\$0.00	\$0.00	\$58,368,151.87	\$35,294,078.04
V2016	\$641,558.50	\$0.00	\$548,386.84	\$144,694.22	\$17,071.62	\$0.00	\$0.00	\$0.00	\$0.00	\$641,558.50	\$161,765.84
V2016 50%	\$77,619,057.66	\$0.00	\$77,498,830.62	\$38,076,674.73	\$3,438,318.75	\$0.00	\$0.00	\$0.00	\$0.00	\$77,619,057.66	\$41,514,993.48
V2017	\$421,456.54	\$0.00	\$365,580.31	\$86,892.74	\$11,380.92	\$0.00	\$0.00	\$0.00	\$0.00	\$421,456.54	\$98,273.66
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	\$0.00	\$71,159,067.25	\$32,359,456.32	\$3,104,883.89	\$0.00	\$0.00	\$0.00	\$0.00	\$71,166,329.94	\$35,464,340.21
V2018	\$182,640,104.77	\$0.00	\$182,122,812.79	\$73,259,508.65	\$8,105,653.23	\$0.00	\$0.00	\$0.00	\$0.00	\$182,640,104.77	\$81,365,161.88
V2019	\$252,757,471.56	\$0.00	\$251,298,965.05	\$88,030,988.44	\$11,731,444.39	\$0.00	\$0.00	\$0.00	\$0.00	\$252,757,471.56	\$99,762,432.83
V2020	\$249,373,381.70	\$0.00	\$249,164,271.97	\$77,817,928.63	\$12,872,099.81	\$0.00	\$0.00	\$0.00	\$0.00	\$249,373,381.70	\$90,690,028.44
V2021	\$279,425,822.98	\$0.00	\$277,838,806.72	\$79,490,840.20	\$14,496,461.74	\$0.00	\$0.00	\$0.00	\$0.00	\$279,425,822.98	\$93,987,301.94
V2022	\$305,797,121.79	\$0.00	\$304,385,592.73	\$60,001,605.48	\$19,529,499.15	\$0.00	\$0.00	\$0.00	\$0.00	\$305,797,121.79	\$79,531,104.63
V2023	\$311,325,276.18	\$0.00	\$311,272,217.07	\$41,010,261.43	\$25,474,982.28	\$0.00	\$0.00	\$0.00	\$0.00	\$311,325,276.18	\$66,485,243.71
V2024	\$329,564,058.00	\$0.00	\$329,564,058.00	\$15,468,750.57	\$30,078,843.31	\$0.00	\$0.00	\$0.00	\$0.00	\$329,564,058.00	\$45,547,593.88
V2025	\$0.00	\$315,187,129.03	\$315,187,129.03	\$0.00	\$14,049,070.62	\$0.00	\$0.00	\$0.00	\$0.00	\$315,187,129.03	\$14,049,070.62
Total Tax Classes:	2,699,170,395.39	\$315,187,129.03	2,760,953,800.35	1,051,348,255.83	\$152,699,721.95	\$0.00	\$0.00	\$0.00	\$21,482,667.00	3,014,357,524.42	1,204,047,977.79
Company:	2,699,170,395.39	\$315,187,129.03	2,760,953,800.35	1,051,348,255.83	\$152,699,721.95	\$0.00	\$0.00	\$0.00	\$21,482,667.00	3,014,357,524.42	1,204,047,977.79
Tax Year:	2,699,170,395.39	\$315,187,129.03	2,760,953,800.35	1,051,348,255.83	\$152,699,721.95	\$0.00	\$0.00	\$0.00	\$21,482,667.00	3,014,357,524.42	1,204,047,977.79

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, proforma existing rates, and under proposed rates.

Response:

See Exhibit No. 107, Pages 5a.1 and 5a.2.

Line No.	Pro-Forma Tax Balance 01/31/25	Pro-Forma Tax Balance 02/28/25	Pro-Forma Tax Balance 03/31/25	Pro-Forma Tax Balance 04/30/25	Pro-Forma Tax Balance 05/31/25	Pro-Forma Tax Balance 06/30/25	Pro-Forma Tax Balance 07/31/25	Pro-Forma Tax Balance 08/31/25	Pro-Forma Tax Balance 09/30/25	Pro-Forma Tax Balance 10/31/25	Pro-Forma Tax Balance 11/30/25	Pro-Forma Tax Balance 12/31/25	Deferred Tax Activity 11/25-12/31/25	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 12/31/25
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1															
2	697,745	697,745	697,745	697,745	697,745	697,745	697,745	697,745	697,745	697,745	697,745	697,745	-	-	697,745
3	174,505	174,505	174,505	174,505	174,505	174,505	174,505	174,505	174,505	174,505	174,505	174,505	-	-	174,505
4	360,408	360,408	360,408	360,408	360,408	360,408	360,408	360,408	360,408	360,408	360,408	360,408	-	-	360,408
5	90,137	90,137	90,137	90,137	90,137	90,137	90,137	90,137	90,137	90,137	90,137	90,137	-	-	90,137
6	35,777,710	35,555,451	35,333,191	35,110,932	34,888,673	34,666,413	34,444,154	34,221,895	33,999,635	33,777,376	33,555,117	33,332,857	(2,667,112)	-	33,332,857
7	37,100,505	36,878,246	36,655,986	36,433,727	36,211,468	35,989,208	35,766,949	35,544,690	35,322,430	35,100,171	34,877,912	34,655,652	(2,667,112)	-	34,655,652
8															
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14															
15	37,100,505	36,878,246	36,655,986	36,433,727	36,211,468	35,989,208	35,766,949	35,544,690	35,322,430	35,100,171	34,877,912	34,655,652	(2,667,112)	-	34,655,652
16															
17															
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21															
22															
23	(391,924,034)	(394,533,568)	(397,143,103)	(399,752,637)	(402,362,171)	(404,971,705)	(407,581,240)	(410,190,774)	(412,800,308)	(415,409,843)	(418,019,377)	(420,628,911)	(31,314,411)	17,044,074	(403,584,837)
24	(391,924,034)	(394,533,568)	(397,143,103)	(399,752,637)	(402,362,171)	(404,971,705)	(407,581,240)	(410,190,774)	(412,800,308)	(415,409,843)	(418,019,377)	(420,628,911)	(31,314,411)	17,044,074	(403,584,837)
25															
26															
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	(391,924,034)	(394,533,568)	(397,143,103)	(399,752,637)	(402,362,171)	(404,971,705)	(407,581,240)	(410,190,774)	(412,800,308)	(415,409,843)	(418,019,377)	(420,628,911)	(31,314,411)	17,044,074	(403,584,837)
34															
35															
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39															
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41															
42	(354,823,529)	(357,655,323)	(360,487,116)	(363,318,910)	(366,150,703)	(368,982,497)	(371,814,291)	(374,646,084)	(377,477,878)	(380,309,672)	(383,141,465)	(385,973,259)	(33,981,524)	17,044,074	(368,929,185)
43															
44															
45															
46	22,906,205	22,806,342	22,706,479	22,606,616	22,506,753	22,406,890	22,307,027	22,207,164	22,107,302	22,007,439	21,907,576	21,807,713	(1,198,355)	-	21,807,713
47	(155,137,431)	(154,825,179)	(154,512,928)	(154,200,677)	(153,888,425)	(153,576,174)	(153,263,922)	(152,951,671)	(152,639,420)	(152,327,168)	(152,014,917)	(151,702,665)	3,747,017	-	(151,702,665)
48	(132,231,226)	(132,018,838)	(131,806,449)	(131,594,061)	(131,381,672)	(131,169,284)	(130,956,895)	(130,744,507)	(130,532,118)	(130,319,729)	(130,107,341)	(129,894,952)	2,548,662	-	(129,894,952)
49															
50															
51															
52	1,759,809	1,744,958	1,730,107	1,715,257	1,700,406	1,685,555	1,670,705	1,655,854	1,641,003	1,626,152	1,611,302	1,596,451	(178,208)	-	1,596,451
53															
54	(485,294,946)	(487,929,202)	(490,563,458)	(493,197,714)	(495,831,970)	(498,466,225)	(501,100,481)	(503,734,737)	(506,368,993)	(509,003,249)	(511,637,505)	(514,271,760)	(31,611,070)	17,044,074	(497,227,686)
55															
56	(488,377,550)	(490,996,955)	(493,616,360)	(496,235,765)	(498,855,170)	(501,474,576)	(504,093,981)	(506,713,386)	(509,332,791)	(511,952,196)	(514,571,601)	(517,191,006)			

COLUMBIA GAS OF PENNSYLVANIA, INC.
CALCULATION OF DEFERRED INCOME TAX ADJUSTMENT

Line No	Description	Amount							
1	Deferred Taxes at 12/31/2024	\$ 485,758,145							
2									
3	Projected Deferred Taxes at 12/2025	\$ 517,191,006							
4									
5	Increase in Deferred Taxes	\$ 31,432,861							
6									
7									
8									
9									
10	Balance Deferred Taxes		B^	C	=B*C	D	Per Reg. Sec. 1.167 =(B*C)+D	Difference	
11	Dec-24	485,758,145	-	365/365	-	485,758,145	485,758,145	-	
12	Jan-25	488,377,550	2,619,405	335/365	2,404,111	485,758,145	488,162,256	(215,294)	
13	Feb-25	490,996,955	2,619,405	304/365	2,181,641	488,162,256	490,343,898	(653,057)	
14	Mar-25	493,616,360	2,619,405	273/365	1,959,171	490,343,898	492,303,069	(1,313,291)	
15	Apr-25	496,235,765	2,619,405	243/365	1,743,879	492,303,069	494,046,947	(2,188,818)	
16	May-25	498,855,170	2,619,405	212/365	1,521,408	494,046,948	495,568,355	(3,286,815)	
17	Jun-25	501,474,576	2,619,405	182/365	1,306,114	495,568,356	496,874,470	(4,600,106)	
18	Jul-25	504,093,981	2,619,405	151/365	1,083,644	496,874,470	497,958,114	(6,135,867)	
19	Aug-25	506,713,386	2,619,405	120/365	861,174	497,958,114	498,819,288	(7,894,098)	
20	Sep-25	509,332,791	2,619,405	92/365	660,234	498,819,289	499,479,522	(9,853,269)	
21	Oct-25	511,952,196	2,619,405	61/365	437,764	499,479,522	499,917,285	(12,034,911)	
22	Nov-25	514,571,601	2,619,405	31/365	222,470	499,917,286	500,139,755	(14,431,846)	
23	Dec-25	517,191,006	2,619,405	1/365	7,176	500,139,756	500,146,932	(17,044,074)	
24									
25	^31,432,861/12=2,619,405							370,251,979	Exh 107 pg 5

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. 107, Pages 7 and 7a.

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. 107, Pages 8 and 9.

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 underground gas stored in other states. The company also makes off-system gas sales that 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 jurisdiction 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 7.99% Pennsylvania rate that is included in base rates.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2024

Line No.	Vintage Year	J.D.C. 4%		J.D.C. 10%		J.D.C. 8%		Amortizable Credit (5)	Amortization
		1/	1/	1/	1/				
	(1)	(2)	(3)	(4)	(5)				
	\$	\$	\$	\$	\$				
1	1971	0	0	0	0	0	0	0	0
2	1972	0	0	0	0	0	0	0	0
3	1973	0	0	0	0	0	0	0	0
4	1974	13,582	0	0	0	13,582	5,292	5,292	0
5	1975	0	0	0	0	0	0	0	0
6	1976	0	0	0	0	0	0	0	0
7	1977	0	0	0	0	0	0	0	0
8	1978	0	0	0	0	0	0	0	0
9	1979	0	0	0	0	0	0	0	0
10	1980	0	230,090	0	230,090	34,968	34,968	34,968	0
11	1981	0	0	0	0	24,772	24,772	24,772	0
12	1982	0	68,814	0	68,814	43,452	43,452	43,452	0
13	1983	0	16,880	36,003	52,883	33,348	33,348	33,348	0
14	1984	0	0	0	0	19,915	19,915	19,915	0
15	1985	0	0	0	0	0	0	0	0
16	1986	0	4,830	0	4,830	8,148	8,148	8,148	0
17	Total	<u>13,582</u>	<u>320,614</u>	<u>36,003</u>	<u>370,199</u>	<u>169,895</u>			

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.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2025

Line No.	Vintage Year	J.D.C.		J.D.C.		J.D.C.		Amortizable Credit (5)	Amortization
		4%	1/ 10%	1/ 8%	1/				
	(1)	(2)	(3)	(4)					
	\$	\$	\$	\$			\$		
1	1971	0	0	0			0	0	
2	1972	0	0	0			0	0	
3	1973	0	0	0			0	0	
4	1974	7,849	0	0			7,849	5,292	
5	1975	0	0	0			0	0	
6	1976	0	0	0			0	0	
7	1977	0	0	0			0	0	
8	1978	0	0	0			0	0	
9	1979	0	0	0			0	0	
10	1980	0	192,208	0			192,208	34,968	
11	1981	0	0	0			0	0	
12	1982	0	21,741	0			21,741	43,452	
13	1983	0	2,365	14,391			16,756	33,348	
14	1984	0	0	0			0	0	
15	1985	0	0	0			0	0	
16	1986	0	0	0			0	4,151	
17	Total	<u>7,849</u>	<u>216,314</u>	<u>14,391</u>			<u>238,554</u>	<u>121,211</u>	

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.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES**

FTY = FUTURE TEST YEAR TME 11/30/24, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2025

Line No.	Description	Pro Forma	FTY	See note	FTY	FPFTY	FPFTY	Adjustments	FPFTY
		At Proposed Test Year Base Rates	Adjustments @ Present Rates		Test Year	Adjustments @ Present Rates	Test Year		@ Proposed Rates
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	770,615,619	16,312,177		786,927,796	(820,717)	786,107,079	124,138,477	910,245,556
2	Net Gas Purchased for Resale	(170,108,128)	(5,396,296)		(175,504,424)	(307,744)	(175,812,168)	0	(175,812,168)
3	Operation and Maintenance Expense	(224,835,529)	1,462,593		(223,372,936)	5,695,663	(217,677,273)	(1,788,104)	(219,465,377)
4	Depreciation & Amortization Expense	(117,444,971)	(12,728,360)		(130,173,331)	(11,231,371)	(141,404,702)	0	(141,404,702)
5	Taxes Other Than Income Taxes	(3,836,432)	(450,973)		(4,287,405)	(343,350)	(4,630,755)	0	(4,630,755)
6	Net Operating Income Before Income Taxes	254,390,559	(800,859)		253,589,700	(7,007,520)	246,582,181	122,350,373	368,932,554
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	254,390,559	(800,859)		253,589,700	(7,007,520)	246,582,181	122,350,373	368,932,554
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	254,390,559	(800,859)		253,589,700	(7,007,520)	246,582,181	122,350,373	368,932,554
13	Statutory Adjustments (Page 9, Line 30)	(183,703,918)	(35,300,913)		(219,004,831)	(10,597,088)	(229,601,919)	0	(229,601,919)
14	Deductible State Income Tax	(2,270,221)	1,735,432		(534,789)	123,276	(411,513)	(8,387,028)	(8,798,541)
15	Taxable Income	68,416,420	(34,366,339)		34,050,081	(17,481,332)	16,568,749	113,963,345	130,532,094
16	Federal Income Tax	14,367,448	(7,216,931)		7,150,517	(3,671,080)	3,479,437	23,932,303	27,411,740
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	24,523,517	6,063,828		30,587,345	727,067	31,314,411	0	31,314,411
19	Tax Refund Amortization	-	0		-	0	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(2,467,701)	410,700		(2,057,001)	(313,452)	(2,370,454)	0	(2,370,454)
21	Effect of CNIT Deferred Tax	(40,569)	40,569		0	0	0	0	0
22	Total Federal Income Tax	36,382,695	(701,834)		35,680,860	(3,257,466)	32,423,395	23,932,303	56,355,698
23	Amortization of Investment Tax Credits	(223,159)	53,264		(169,895)	48,684	(121,211)	0	(121,211)
24	Net Federal Income Tax Expense	36,159,536	(648,570)		35,510,965	(3,208,782)	32,302,184	23,932,303	56,234,487
25	State Income Tax Expense	2,463,407	(1,928,618)		534,789	(123,276)	411,513	8,387,028	8,798,541
26	Total Income Tax Expense	38,622,943	(2,577,188)		36,045,754	(3,332,058)	32,713,697	32,319,331	65,033,028
27	NET INCOME	215,767,616	1,776,330		217,543,946	(3,675,462)	213,868,484	90,031,042	303,899,526

Note: See Exhibit No. 7, Pages 15-16 for an explanation of adjustments.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES**

Y = FUTURE TEST YEAR TME 11/30/24, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 20

Line No.	Description	1/	1/
		Pro Forma At FTY Test Year Base Rates	Pro Forma At FPFTY Test Year Base Rates
		\$	\$
() Denotes Credit			
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	0	0
3	Book Depreciation- Net Salvage Amts	0	0
4	Property Removal Costs - ADR Property	0	0
5	Loss on Retirement - ACRS/MACRS Removal Costs	0	0
6	Interest on Debt 2/	(73,811,370)	(80,946,832)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	391,963	392,636
9	Employee Stock Purchase Plan	44,811	45,029
10	NCS Allocation- Perm Taxes	0	0
11	Parking	23,778	23,493
12	AFUDC Equity	0	0
13	Penalties	-	-
14	Total Flow Through Adjustments	<u>(73,350,818)</u>	<u>(80,485,674)</u>
15	<u>Deferred Adjustments</u>		
16	Excess Tax Depreciation Over Book 3/	(35,919,815)	(60,579,196)
17	Repairs on Gas Pipeline	(95,697,121)	(86,559,688)
18	Bonus Depreciation	-	-
19	Sec 263A Mixed Service Costs	(2,113,494)	(1,977,361)
20	Avoided Cost Interest	-	-
21	Loss on Retirement - ACRS/MACRS Property Basis	(15,148,480)	-
22	Builder Incentives Capitalized	-	-
23	Stored Gas Losses	-	-
24	Contributions In Aid of Construction	3,224,897	-
25	Tax Inventory Adj	-	-
26	Capitalized Inventory	-	-
27	Customer Advances	-	-
28	Other	-	-
29	Total Deferred Adjustments	<u>(145,654,013)</u>	<u>(149,116,245)</u>
30	Total Statutory Adjustments	<u>(219,004,831)</u>	<u>(229,601,919)</u>

1/ Unless otherwise noted, amounts are derived from historical patterns or averages.

2/ See Exhibit No. 102, Sch. 3, Page 4.

3/ See Exhibit No. 107, Page 3.

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.107, Pages 8, 9, 16 and 17, 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
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 may be deducted as a current expense as allowed 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 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. 107, Page 3. 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 nonincreasing 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. 107, Page 3. 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: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2010, 2011, 2012, 2013 and 2017. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No. 7, Page 23.

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. 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 required on ACRS basis differences and are accordingly booked.

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: The actual taxes accrued per books are shown on Exhibit No.7, Pages 26-28.

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: The actual taxes as recorded on the books are shown in Exhibit No.7,
Page 29.

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 ENDING DECEMBER 31, 2025

Projected accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 41011000	Accumulated Deferred Income Taxes	\$12,721,631
Cr. 28205000	Deferred Federal Income Tax	\$12,721,631

- b. Amortization of Job Development Credits

Dr. 25500000	Deferred Investment Tax Credit	\$121,211
Cr. 41141000	Deferred Federal Income Tax	\$121,211

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. 107, Pages 16 and 17	Calculation of Income Taxes
Exhibit No. 107, Pages 8 and 9	Reconciliation of Taxable Net Income Per Budget and Pro Forma

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
 PRO FORMA AT PROPOSED BASE RATES**

FTY = FUTURE TEST YEAR TME 11/30/24, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2025

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	254,390,559	253,589,700	246,582,181	368,932,554
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(2,270,221)</u>	<u>(534,789)</u>	<u>(411,513)</u>	<u>(8,798,541)</u>
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Interest on Debt (1)	(67,234,278)	(73,811,370)	(80,946,832)	(80,946,832)
6	Employee Business Expense Disallowance	237,674	391,963	392,636	392,636
7	AFUDC Equity	0	0	0	-
8	Employee Stock Purchase Plan	47,577	44,811	45,029	45,029
9	NCS Allocation- Perm Taxes	0	0	0	-
10	Parking	<u>23,770</u>	<u>23,778</u>	<u>23,493</u>	<u>23,493</u>
11	Total Flow Through Adjustments	(66,925,257)	(73,350,818)	(80,485,674)	(80,485,674)
12	<u>Deferred Adjustments</u>				
13	Excess Tax Depreciation Over Book	(19,944,892)	(35,919,815)	(60,579,196)	(60,579,196)
14	Repairs on Gas Pipeline	(73,933,192)	(95,697,121)	(86,559,688)	(86,559,688)
15	Bonus Depreciation	0	-	-	-
16	Sec 263A Mixed Service Costs	(1,638,957)	(2,113,494)	(1,977,361)	(1,977,361)
17	Avoided Cost Interest	(1,522,286)	-	-	-
18	Loss on Retirement - ACRS/MACRS Property Basis	(15,968,210)	(15,148,480)	-	-
19	Builder Incentives Capitalized	0	-	-	-
20	Stored Gas Losses	0	-	-	-
21	Contributions In Aid of Construction	100,315	3,224,897	-	-
22	Tax Inventory Adj	0	-	-	-
23	Capitalized Inventory	(3,377,659)	-	-	-
24	Customer Advances	<u>(493,780)</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	Total Deferred Adjustments	(116,778,661)	(145,654,013)	(149,116,245)	(149,116,245)
26	Taxable Income (Lines 1,2,11,25)	68,416,420	34,050,081	16,568,749	130,532,094
27	Federal Income Tax Payable @ 21%	14,367,448	7,150,517	3,479,437	27,411,740
28	Deferred Income Taxes (Line 25 @ 21%)	24,523,519	30,587,343	31,314,411	31,314,411
29	Tax Refund Amortization	0	0	0	0
30	Flow Back Of Excess Deferred Taxes	(2,467,701)	(2,057,001)	(2,370,454)	(2,370,454)
31	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%)	<u>(40,569)</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Net Federal Income Tax Expense (Lines 27-31)	36,382,698	35,680,859	32,423,394	56,355,697
33	State Income Tax Expense (P17, L13)	<u>2,463,406</u>	<u>534,789</u>	<u>411,513</u>	<u>8,798,541</u>
34	Total Income Tax Expense	<u>38,846,104</u>	<u>36,215,648</u>	<u>32,834,907</u>	<u>65,154,238</u>

(1) Interest expense for rate purposes has been calculated as follows:
 and long-term debt x original cost rate base of $\$3,489,087,567 \times 2.32\%$ = weighted cost of short-term + long-term debt $\$80,946,832$

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT PROPOSED BASE RATES**

FTY = FUTURE TEST YEAR TME 11/30/24, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2025

Line No.	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		At Proposed Test Year Base Rates	At Forecasted FTY Base Rates	At Forecasted FPFTY Base Rates	At Forecasted Proposed Base Rates
		(1)	(2)	(3)	(4)
		\$	\$	\$	\$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1)	254,390,559	253,589,700	246,582,181	368,932,554
3	Statutory Adjustments (Page 16, Lines 11 & 25)	(183,703,918)	(219,004,831)	(229,601,919)	(229,601,919)
4	Pennsylvania Bonus Depreciation Adj	<u>(28,598,741)</u>	<u>(24,086,452)</u>	<u>(11,829,916)</u>	<u>(11,829,916)</u>
5	CNIT Taxable Income	42,087,900	10,498,418	5,150,346	127,500,719
6	Net Operating Loss Deduction	16,835,160	4,199,367	0	17,381,305
7	PA Taxable Income	25,252,740	6,299,051	5,150,346	110,119,415
8	CNIT Payable at Base Rate of 8.99%/8.49%/7.99%	2,270,221	534,789	411,513	8,798,541
9	Deferred Tax On Net Operating Loss Deduction	0	0	0	0
10	Deferred Tax on Inventory Adj	0	-	0	0
11	Deferred Tax on Capitalized Inventory	168,545	0	0	0
12	Deferred Tax on Customer Advances	<u>24,640</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	Pennsylvania Corporate Income Tax Expense	<u>2,463,406</u>	<u>534,789</u>	<u>411,513</u>	<u>8,798,541</u>

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.
[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, the additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No.102 and Exhibit No.107, Pages 16 and 17, for the income tax results of the various annualization and adjustments made to the future test year.

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. 107, Pages 7, 8, 9, 16 and 17.

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.

Response: See Exhibit No.7, Page 33.

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 Exhibit No. 108, Page 2 – response to 53.53 I.A2

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, 2024, the end of the future test year, at present rates and at December 31, 2025, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2024 and December 31, 2025. See Exhibit No. 8, Page 4, for Columbia's rate base per books 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
December 31, 2025

Line No.	Acct. No.	Description	Pro forma	Adjustments	Pro Forma	Adjustments	Pro Forma	Reference
			November 30, 2023	(2)	November 30, 2024	(4)	December 31, 2025	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	3,974,631,308	415,724,811	4,390,356,119	424,795,715	4,815,151,833	Exh 108, Schedule 1
3	101	Gas Plant in Service -Leases	0	0	0	0	0	
4	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
6	108-111	Depreciation Reserve	(696,794,072)	(68,473,074)	(765,267,146)	(103,898,061)	(869,165,207)	Exh 108, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
8		Net Plant in Service	<u>3,281,468,462</u>	<u>347,251,737</u>	<u>3,628,720,199</u>	<u>320,897,654</u>	<u>3,949,617,853</u>	
9		Working Capital						
10	154	Materials and Supplies	1,104,673	(31,463)	1,073,210	21,110	1,094,320	Exh 108, Schedule 5
11	165	Prepayments	4,663,377	101,763	4,765,140	81,298	4,846,437	Exh 108, Schedule 6
12	164/242	Gas Storage Underground	64,170,633	(32,347,814)	31,822,819	3,429,623	35,252,442	Exh 108, Schedule 7
13		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
14		Total Working Capital	<u>69,938,683</u>	<u>(32,277,514)</u>	<u>37,661,169</u>	<u>3,532,031</u>	<u>41,193,199</u>	
15		Deferred Income Taxes						
16	190	Income Taxes	40,405,694	(2,918,835)	37,486,859	(2,831,207)	34,655,652	Exh 108, Schedule 8
17	282	Depreciation	(356,376,120)	(30,587,342)	(386,963,463)	(16,621,374)	(403,584,837)	Exh 108, Schedule 8
18	283	Other	0	0	0	0	0	Exh 108, Schedule 8
19	254	Excess ADIT	(134,727,262)	2,062,055	(132,665,207)	2,770,255	(129,894,952)	Exh 108, Schedule 8
20	182	Regulatory Liability Excess ADIT (Before Gross Up)	<u>1,782,085</u>	<u>0</u>	<u>1,782,085</u>	<u>(185,634)</u>	<u>1,596,451</u>	Exh 108, Schedule 8
21		Total Deferred Income Taxes	<u>(448,915,604)</u>	<u>(31,444,123)</u>	<u>(480,359,726)</u>	<u>(16,867,960)</u>	<u>(497,227,686)</u>	
22								
23	235	Customer Deposits	(4,463,385)	(34,781)	(4,498,166)	1,282	(4,496,884)	Exh 108, Schedule 9
24		Customer Advances for Construction						
25	252	Cash Deposits	<u>1,050</u>	<u>35</u>	<u>1,085</u>	<u>0</u>	<u>1,085</u>	Exh 108, Schedule 10
26		Total Rate Base	<u>2,898,029,207</u>	<u>283,495,354</u>	<u>3,181,524,560</u>	<u>307,563,007</u>	<u>3,489,087,567</u>	

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 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. 108, 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 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 spot trended original cost at test year end by vintage by account and include all 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. 4157 - 4158).

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:
- a. Boeckh
 - b. Handy-Whitman
 - c. Indexes developed from supplier's prices
 - d. Indexes developed from company records and company price histories
 - e. Construction equipment
 - f. 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:
- a. Year Installed
 - b. Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
 - c. Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated trended original cost - (Column B minus Column C)
 - e. Total - cumulative year by year of the figures from Column D
 - f. 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 for 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:

Columbia is not making a claim for construction work in progress for the Fully Projected Future Test Year.

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:

Columbia is not making a claim for non-revenue producing construction work in progress for the Forecasted Fully Projected Future 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 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:

Columbia is not making a claim for plant held for future use for the Fully Projected Future Test Year.

15. If materials and supplies comprise part of cash working capital claim, provide 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 Fully Projected Future 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:

Columbia is not making a claim for fuel stock for the Fully Projected Future 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. 108, Schedule No.8, for deferred taxes, Exhibit No. 108, Schedule No. 9, for customer deposits, and Exhibit No. 108, 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 claim.

Response:

The rate base claim at original cost as of December 31, 2025, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, 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. 108, Schedule No.4, for cash working capital (lead/lag), Exhibit No. 108, Schedule No.6, for prepayments working capital, Exhibit No. 108, Schedule No.7, for gas stored underground working capital.

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Gas Plant in Service							Balance as of 1/31/2024 (8)=(5+6+7) \$
			Plant Beginning Balance 11/30/2023 1/ (2) \$	Additions (3) \$	Retirements (4) \$	Transfers (5) \$	Balance as of 12/31/2023 (6 = 2+3+4+5) \$	Additions (6) \$	Retirements (7) \$	
Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	51,974,359	1,485,708	(880,885)	0	52,579,183	544,989	(54,163)	53,070,009
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	7,289,690	393,974	0	0	7,683,664	74,894	(103,454)	7,655,104
Underground Storage Plant										
8	Land	350.10	23,882	0	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	1,932	0	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	3,294,840	0	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	1,126,772	0	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	1,072,970	0	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442	0	0	139,442
14	Other Leases	352.12	67,498	0	0	0	67,498	0	0	67,498
15	Lines	353.00	389,345	0	(1,820)	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	947,638	0	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477	0	0	104,477
Distribution Plant										
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,040	0	(6)	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	6,933,319	1,087,897	(8,797)	0	8,012,420	16,189	(1,280)	8,027,329
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13	0	0	13
24	Rights of Way	374.50	3,233,171	0	(146)	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	6,493,970	52,232	(38,197)	0	6,508,005	31,703	(2,308)	6,537,401
28	Structures, Distribution Industrial M&R	375.60	86,084	0	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	49,439,470	112,302	(14,889)	0	49,536,882	0	(3,618)	49,533,264
30	Structures, Other Distribution System, Leased	375.71	5,136,755	241,483	(55,968)	0	5,322,270	0	(3,339)	5,318,931
31	Structures, Communication	375.80	16,515	0	0	0	16,515	0	0	16,515
32	Mains:									
33	Mains	376.00	2,600,596,706	72,829,477	(6,450,069)	1,006	2,666,977,121	17,113,936	(518,135)	2,683,572,921
34	Mains - CSL Replacements	376.08	23,515,481	0	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	60,936,683	1,425	(651,400)	(1,006)	60,285,702	0	(578,745)	59,706,957
36	Cast Iron	376.80	148,787	0	0	0	148,787	0	(136,775)	12,012
37	Measuring & Regulating Equipment General	378.10	1,442,966	0	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	140,777,391	3,373,676	(392,583)	0	143,758,484	3,695,642	(101,102)	147,353,024
39	Measuring & Regulating Equipment Local Gas	378.30	406,758	0	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	120,061	0	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	(903)	0	0	0	(903)	0	0	(903)
42	Services	380.00	810,068,798	5,998,090	(961,648)	0	815,105,240	5,848,348	(417,322)	820,536,266
43	Meters	381.00	45,648,335	199,678	0	0	45,848,012	102,266	(7,521)	45,942,757
44	Auto Meter Reading Devices	381.10	24,668,228	0	0	0	24,668,228	18,047	(1,327)	24,684,948
45	Meter Installations	382.00	45,961,179	232,554	(25,521)	0	46,168,212	172,714	(12,891)	46,328,035
46	House Regulators	383.00	17,839,414	188,945	(3,344)	0	18,025,015	90,145	(7,052)	18,108,108
47	House Regulators Installations	384.00	3,484,788	0	0	0	3,484,788	1,970	(156)	3,486,603
48	Industrial M&R Equipment. Station Equipment	385.00	6,570,439	314,687	(21,101)	0	6,864,025	74,199	(5,270)	6,932,954
49	Industrial M&R Equipment. Large Volume	385.10	996,145	0	(245)	0	995,901	0	0	995,901
50	Other Equipment	387.10	19,450	0	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	566,537	0	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	14,122,296	1,123,866	(141,348)	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372	0	0	2,201,372
General Plant										
58	Structures, Communications	390.10	49,821	0	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	3,510,573	209,937	0	0	3,720,511	0	0	3,720,511
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	571,398	0	(17,214)	0	554,184	0	0	554,184
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	399,660	0	(4,544)	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	18,450	0	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	20,215,270	258,230	(95,478)	0	20,378,022	151,287	0	20,529,309
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	264,921	0	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	770,403	0	0	0	770,403	130,725	(12,920)	888,208
79	Miscellaneous Equipment	398.00	970,237	57,156	0	0	1,027,393	0	0	1,027,393
80	Total Gas Plant in Service		3,974,631,308	88,161,317	(9,765,200)	-	4,053,027,425	28,067,054	(1,967,379)	4,079,127,101

1/ Exhibit 8, Schedule 1.
2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$17,359,640 Work & Asset Management (WAM) Capital.

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Balance as of		Balance as of		Balance as of 3/31/2024 (8)=(5+6+7)	
			Additions (3)	Retirements (4)	2/29/2024 (5 = 2+3+4)	Additions (6)		Retirements (7)
		(1)	\$	\$	\$	\$	\$	
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	100,099	
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	26,216	
4	Intangible Plant, General	303.00	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software 2/	303.30	268,266	(15,052)	53,323,223	373,456	46,079,165	
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	36,866	0	7,691,970	51,322	7,634,340	
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	23,882	
9	Rights of Way	350.20	0	0	1,932	0	1,932	
10	Compressor Station Structures	351.20	0	0	3,294,840	0	3,294,840	
11	Wells Construction	352.01	0	0	1,126,772	0	1,126,772	
12	Wells Equipment	352.02	0	0	1,072,970	0	1,072,970	
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	139,442	
14	Other Leases	352.12	0	0	67,498	0	67,498	
15	Lines	353.00	0	0	387,525	0	387,525	
16	Compressor Station Equipment	354.00	0	0	947,638	0	947,638	
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	104,477	
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	21,944	
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	3,361,034	
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	95,361	
22	Land Rights, City Other Distribution System	374.40	16,083	(1,188)	8,042,224	19,221	8,059,815	
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	13	
24	Rights of Way	374.50	0	0	3,233,025	0	3,233,025	
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	7,026	
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	4,012	
27	Structures, Regulating	375.40	31,495	(2,126)	6,566,770	37,641	6,601,624	
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	86,084	
29	Structures, Other Distribution System	375.70	0	(3,618)	49,529,647	0	49,526,029	
30	Structures, Other Distribution System, Leased	375.71	0	(3,339)	5,315,591	0	5,312,252	
31	Structures, Communication	375.80	0	0	16,515	0	16,515	
32	Mains:							
33	Mains	376.00	17,001,781	(483,477)	2,700,091,225	20,319,144	2,719,798,279	
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	23,515,481	
35	Bare Steel	376.30	0	(667,659)	59,039,299	0	58,194,031	
36	Cast Iron	376.80	0	0	12,012	0	12,012	
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	1,442,966	
38	Measuring & Regulating Equipment Regulating	378.20	3,671,423	(186,128)	150,838,318	4,387,786	155,106,519	
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	406,758	
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	120,061	
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	(903)	
42	Services	380.00	5,810,022	(383,732)	825,962,556	6,943,665	832,409,105	
43	Meters	381.00	101,595	(6,936)	46,037,416	121,419	46,149,686	
44	Auto Meter Reading Devices	381.10	17,929	(1,224)	24,701,653	21,427	24,721,465	
45	Meter Installations	382.00	171,582	(11,904)	46,487,714	205,061	46,676,938	
46	House Regulators	383.00	89,554	(6,539)	18,191,123	107,028	18,289,226	
47	House Regulators Installations	384.00	1,957	(145)	3,488,416	2,339	3,490,557	
48	Industrial M&R Equipment. Station Equipment	385.00	73,712	(4,844)	7,001,823	88,095	7,083,661	
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	995,901	
50	Other Equipment	387.10	0	0	19,450	0	19,450	
51	Other Equipment, Odorization	387.20	0	0	117,248	0	117,248	
52	Other Equipment, Radio	387.42	0	0	119,609	0	119,609	
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	566,537	
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	15,104,814	
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	259,436	
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	2,201,372	
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	49,821	
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,720,511	0	3,720,511	
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	91,304	
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,184	0	554,184	
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	14,787	
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	10,830	
65	Stores Equipment	393.00	0	0	0	0	0	
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	395,117	
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	18,450	
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	
69	Tools, Shop Equipment	394.20	0	0	0	0	0	
70	Tools, Tools and Other	394.30	150,296	0	20,679,605	179,621	20,859,226	
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	10,847	
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	264,921	
73	Power Operated Equipment	396.00	0	0	948,698	0	948,698	
74	Communication Equipment	397.00	0	0	0	0	0	
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	
76	Communication Equipment, Radio	397.20	0	0	0	0	0	
77	Communication Equipment, Other	397.40	0	0	0	0	0	
78	Communication Equipment, Telemetry	397.50	129,868	(12,920)	1,005,156	155,208	1,147,443	
79	Miscellaneous Equipment	398.00	0	0	1,027,393	0	1,027,393	
80	Total Gas Plant in Service		27,572,429	(1,790,829)	4,104,908,701	33,012,432	(9,866,800)	4,128,054,333

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Retirements		Balance as of	Retirements		Balance as of
			(3)	(4)	4/30/2024	(6)	(7)	5/31/2024
		(1)	\$	\$	(5 = 2+3+4)	\$	\$	(8)=(5+6+7)
					\$			\$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	355,555	(104,941)	46,329,779	167,266	(653,667)	45,843,378
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	18,021	(53,640)	7,598,721	22,986	0	7,621,707
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	26,595	(1,674)	8,084,737	33,154	(1,295)	8,116,596
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	52,082	(2,713)	6,650,993	64,926	(2,670)	6,713,249
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(3,618)	49,522,411	0	(3,618)	49,518,794
30	Structures, Other Distribution System, Leased	375.71	0	(3,339)	5,308,912	0	(3,339)	5,305,573
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	28,114,967	(572,646)	2,747,340,600	35,048,237	(622,868)	2,781,765,969
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(790,796)	57,403,235	0	(860,151)	56,543,084
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	6,071,242	(257,611)	160,920,150	7,568,436	(323,552)	168,165,034
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	9,607,733	(476,574)	841,540,263	11,977,040	(498,199)	853,019,105
43	Meters	381.00	168,003	(8,972)	46,308,717	209,433	(8,560)	46,509,590
44	Auto Meter Reading Devices	381.10	29,648	(1,583)	24,749,529	36,959	(1,511)	24,784,977
45	Meter Installations	382.00	283,736	(15,690)	46,944,985	353,707	(14,329)	47,284,362
46	House Regulators	383.00	148,091	(9,112)	18,428,206	184,611	(7,260)	18,605,557
47	House Regulators Installations	384.00	3,237	(204)	3,493,590	4,035	(158)	3,497,467
48	Industrial M&R Equipment. Station Equipment	385.00	121,894	(5,976)	7,199,580	151,954	(6,337)	7,345,196
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,720,511	0	0	3,720,511
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,184	0	0	554,184
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	248,536	0	21,107,762	309,826	0	21,417,589
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	214,756	(12,920)	1,349,279	267,716	(12,920)	1,604,075
79	Miscellaneous Equipment	398.00	0	0	1,027,393	0	0	1,027,393
80	Total Gas Plant in Service		45,464,096	(2,322,007)	4,171,196,422	56,400,286	(3,020,433)	4,224,576,275

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of	Additions (6)	Retirements (7)	Balance as of
					6/30/2024 (5 = 2+3+4)			7/31/2024 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	1,418,302	(472,521)	46,789,159	144,750	(137,942)	46,795,967
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	229,141	0	7,850,848	19,892	(352)	7,870,388
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	22,111	(1,633)	8,137,073	17,528	(1,624)	8,152,977
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	43,300	(3,512)	6,753,037	34,326	(3,293)	6,784,071
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	180,884	(3,618)	49,696,060	0	(3,618)	49,692,442
30	Structures, Other Distribution System, Leased	375.71	166,970	(3,339)	5,469,204	0	(3,339)	5,465,864
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	23,374,118	(826,192)	2,804,313,895	18,530,106	(767,940)	2,822,076,062
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,140,931)	55,402,153	0	(1,060,489)	54,341,664
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	5,047,487	(727,046)	172,485,475	4,001,455	(813,145)	175,673,785
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	7,987,641	(661,012)	860,345,734	6,332,297	(612,247)	866,065,784
43	Meters	381.00	139,674	(11,205)	46,638,059	110,728	(10,579)	46,738,208
44	Auto Meter Reading Devices	381.10	24,648	(1,977)	24,807,648	19,540	(1,867)	24,825,322
45	Meter Installations	382.00	235,892	(18,626)	47,501,628	187,006	(17,759)	47,670,875
46	House Regulators	383.00	123,120	(9,210)	18,719,467	97,605	(9,085)	18,807,987
47	House Regulators Installations	384.00	2,691	(199)	3,499,959	2,133	(198)	3,501,895
48	Industrial M&R Equipment. Station Equipment	385.00	101,340	(8,425)	7,438,111	80,339	(7,782)	7,510,668
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,720,511	0	0	3,720,511
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,184	0	0	554,184
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	206,627	0	21,624,216	163,806	0	21,788,022
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	178,543	(12,920)	1,769,698	141,542	(12,920)	1,898,320
79	Miscellaneous Equipment	398.00	0	0	1,027,393	0	0	1,027,393
80	Total Gas Plant in Service		39,482,489	(3,902,368)	4,260,156,396	29,883,054	(3,464,176)	4,286,575,274

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Balance as of			Balance as of		
			Additions	Retirements	8/31/2024	Additions	Retirements	9/30/2024
		(1)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8)=(5+6+7)
			\$	\$	\$	\$	\$	\$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	289,603	(83,918)	47,001,652	26,807	(132,920)	46,895,540
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	39,798	(53,727)	7,856,459	3,684	(93,051)	7,767,092
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	18,044	(1,626)	8,169,395	16,842	(1,481)	8,184,756
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	35,337	(3,617)	6,815,790	32,983	(3,403)	6,845,370
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(3,618)	49,688,825	180,884	(3,618)	49,866,091
30	Structures, Other Distribution System, Leased	375.71	0	(3,339)	5,462,525	166,970	(3,339)	5,626,155
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	19,075,445	(873,987)	2,840,277,519	17,804,649	(860,853)	2,857,221,315
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,206,934)	53,134,730	0	(1,188,797)	51,945,933
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	4,119,217	(924,762)	178,868,239	3,844,797	(359,829)	182,353,207
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	6,518,655	(685,476)	871,898,963	6,084,386	(649,057)	877,334,291
43	Meters	381.00	113,987	(11,498)	46,840,697	106,393	(10,781)	46,936,309
44	Auto Meter Reading Devices	381.10	20,115	(2,029)	24,843,408	18,775	(1,903)	24,860,281
45	Meter Installations	382.00	192,509	(19,007)	47,844,378	179,685	(17,730)	48,006,333
46	House Regulators	383.00	100,477	(9,213)	18,899,250	93,783	(8,432)	18,984,602
47	House Regulators Installations	384.00	2,196	(198)	3,503,893	2,050	(180)	3,505,763
48	Industrial M&R Equipment. Station Equipment	385.00	82,703	(8,751)	7,584,621	77,193	(8,297)	7,653,517
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetering	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,720,511	0	0	3,720,511
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,184	0	0	554,184
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	168,627	0	21,956,649	157,393	0	22,114,042
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	145,708	(12,920)	2,031,107	136,001	(12,920)	2,154,188
79	Miscellaneous Equipment	398.00	0	0	1,027,393	0	0	1,027,393
80	Total Gas Plant in Service		30,922,421	(3,904,619)	4,313,593,075	28,933,275	(3,356,592)	4,339,169,759

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Balance as of			Balance as of		
			Additions	Retirements	10/31/2024	Additions	Retirements	11/30/2024
		(1)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8)=(5+6+7)
			\$	\$	\$	\$	\$	\$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	414,750	(1,047,536)	46,262,754	1,531,442	(555,192)	47,239,005
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	56,996	0	7,824,089	210,456	0	8,034,544
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	18,732	(1,787)	8,201,701	14,636	(2,037)	8,214,300
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	36,683	(3,704)	6,878,349	28,662	(3,931)	6,903,080
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(3,618)	49,862,474	0	(3,618)	49,858,856
30	Structures, Other Distribution System, Leased	375.71	0	(3,339)	5,622,816	0	(3,339)	5,619,477
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	19,802,239	(853,666)	2,876,169,888	15,472,439	(877,596)	2,890,764,731
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,178,872)	50,767,061	0	(1,211,918)	49,555,142
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	4,276,163	(121,497)	186,507,873	3,341,171	(94,265)	189,754,780
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	6,767,023	(691,898)	883,409,416	5,287,399	(722,667)	887,974,149
43	Meters	381.00	118,330	(11,868)	47,042,771	92,457	(12,702)	47,122,526
44	Auto Meter Reading Devices	381.10	20,882	(2,094)	24,879,068	16,316	(2,242)	24,893,142
45	Meter Installations	382.00	199,844	(19,849)	48,186,328	156,148	(21,507)	48,320,969
46	House Regulators	383.00	104,305	(10,026)	19,078,881	81,499	(11,320)	19,149,060
47	House Regulators Installations	384.00	2,280	(218)	3,507,825	1,781	(248)	3,509,359
48	Industrial M&R Equipment. Station Equipment	385.00	85,854	(8,804)	7,730,567	67,082	(9,161)	7,788,488
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,720,511	0	(13,415)	3,707,096
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,184	0	(70,289)	483,895
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	175,052	0	22,289,094	136,776	(421)	22,425,449
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	151,259	(12,920)	2,292,527	118,186	(12,920)	2,397,793
79	Miscellaneous Equipment	398.00	0	0	1,027,393	0	0	1,027,393
80	Total Gas Plant in Service		32,230,392	(3,971,695)	4,367,428,455	26,556,450	(3,628,787)	4,390,356,119

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Balance as of		Balance as of		(8)=(5+6+7) \$	
			Additions (3) \$	Retirements (4) \$	12/31/2024 (5 = 2+3+4) \$	Additions (6) \$		Retirements (7) \$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	1,548,697	(960,755)	47,826,947	1,122,155	(333,152)	48,615,950
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	70,434	(78,572)	8,026,407	693,406	(856,730)	7,863,083
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	20,866	(1,946)	8,233,220	16,189	(1,280)	8,248,129
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	40,862	(3,537)	6,940,405	51,939	(3,709)	6,988,636
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	180,884	(3,618)	50,036,123	0	(4,734)	50,031,389
30	Structures, Other Distribution System, Leased	375.71	166,970	(3,339)	5,783,107	0	(4,370)	5,778,737
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	22,058,065	(776,339)	2,912,046,457	17,126,058	(505,649)	2,928,666,865
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,072,087)	48,483,055	0	(698,277)	47,784,778
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	4,763,294	(66,526)	194,451,548	3,086,788	(132,321)	197,406,015
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	7,537,907	(640,869)	894,871,187	5,632,275	(402,879)	900,100,582
43	Meters	381.00	131,810	(11,517)	47,242,818	104,153	(7,670)	47,339,300
44	Auto Meter Reading Devices	381.10	23,261	(2,032)	24,914,371	18,380	(1,354)	24,931,397
45	Meter Installations	382.00	222,610	(19,713)	48,523,867	176,710	(13,207)	48,687,370
46	House Regulators	383.00	116,188	(10,738)	19,254,510	93,620	(7,327)	19,340,803
47	House Regulators Installations	384.00	2,540	(237)	3,511,661	1,990	(157)	3,513,494
48	Industrial M&R Equipment. Station Equipment	385.00	95,634	(8,097)	7,876,025	74,199	(5,270)	7,944,954
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetering	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	(31,581)	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	(10,860)	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	194,993	(186,224)	22,434,219	186,157	0	22,620,376
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	168,490	(12,920)	2,553,363	127,352	(12,587)	2,668,129
79	Miscellaneous Equipment	398.00	0	(11,312)	1,016,082	0	0	1,016,082
80	Total Gas Plant in Service		37,343,504	(3,912,817)	4,423,786,805	28,511,370	(2,990,672)	4,449,307,503

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account	Balance as of		Balance as of		Balance as of 3/31/2025 (8)=(5+6+7)	
		No. (1)	Additions (3) \$	Retirements (4) \$	2/28/2025 (5 = 2+3+4) \$	Additions (6) \$		Retirements (7) \$
1 Intangible Plant								
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	322,286	(283,480)	48,654,755	448,659	(58,226)	49,045,188
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	23,055	0	7,886,138	32,096	(33,795)	7,884,439
7 Underground Storage Plant								
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18 Distribution Plant								
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	16,083	(1,188)	8,263,024	19,221	(1,630)	8,280,615
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	51,599	(3,410)	7,036,824	61,667	(4,420)	7,094,070
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(4,734)	50,026,655	0	(4,734)	50,021,921
30	Structures, Other Distribution System, Leased	375.71	0	(4,370)	5,774,368	0	(4,370)	5,769,998
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	17,013,823	(473,243)	2,945,207,446	20,333,536	(597,740)	2,964,943,242
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(653,526)	47,131,253	0	(825,451)	46,305,802
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	3,066,559	(163,279)	200,309,295	3,664,902	(155,124)	203,819,073
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	5,595,364	(370,537)	905,325,409	6,687,124	(480,739)	911,531,794
43	Meters	381.00	103,470	(7,074)	47,435,696	123,659	(9,339)	47,550,016
44	Auto Meter Reading Devices	381.10	18,259	(1,248)	24,948,408	21,822	(1,648)	24,968,582
45	Meter Installations	382.00	175,552	(12,197)	48,850,725	209,805	(16,238)	49,044,291
46	House Regulators	383.00	93,006	(6,794)	19,427,014	111,153	(9,275)	19,528,892
47	House Regulators Installations	384.00	1,977	(146)	3,515,325	2,363	(200)	3,517,487
48	Industrial M&R Equipment. Station Equipment	385.00	73,712	(4,844)	8,013,823	88,095	(6,257)	8,095,661
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57 General Plant								
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	184,937	0	22,805,313	221,022	0	23,026,335
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	126,517	(12,587)	2,782,059	151,203	(12,587)	2,920,676
79	Miscellaneous Equipment	398.00	0	0	1,016,082	0	0	1,016,082
80 Total Gas Plant in Service			26,866,201	(2,002,657)	4,474,171,047	32,176,326	(2,221,772)	4,504,125,601

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 4/30/2025 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 5/31/2025 (8)=(5+6+7) \$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	11,466,371	(785,738)	59,725,821	200,948	(179,722)	59,747,048
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	7,959,530	(27,585)	15,816,384	14,375	0	15,830,759
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	26,595	(1,674)	8,305,537	33,154	(1,295)	8,337,396
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	85,326	(4,240)	7,175,157	106,368	(4,423)	7,277,102
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(4,734)	50,017,187	0	(4,734)	50,012,453
30	Structures, Other Distribution System, Leased	375.71	0	(4,370)	5,765,628	0	(4,370)	5,761,258
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	28,134,881	(561,087)	2,992,517,036	35,073,061	(611,242)	3,026,978,855
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(774,834)	45,530,968	0	(844,096)	44,686,872
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	5,071,010	(210,667)	208,679,416	6,321,543	(253,718)	214,747,242
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	9,252,765	(461,746)	920,322,813	11,534,536	(479,133)	931,378,216
43	Meters	381.00	171,103	(9,167)	47,711,953	213,298	(8,711)	47,916,539
44	Auto Meter Reading Devices	381.10	30,195	(1,618)	24,997,159	37,641	(1,537)	25,033,263
45	Meter Installations	382.00	290,301	(16,103)	49,318,490	361,890	(14,649)	49,665,731
46	House Regulators	383.00	153,799	(9,471)	19,673,221	191,727	(7,538)	19,857,410
47	House Regulators Installations	384.00	3,269	(206)	3,520,551	4,075	(159)	3,524,467
48	Industrial M&R Equipment. Station Equipment	385.00	121,894	(5,976)	8,211,580	151,954	(6,337)	8,357,196
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	305,821	0	23,332,156	381,238	0	23,713,394
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	209,215	(12,587)	3,117,304	260,809	(12,587)	3,365,526
79	Miscellaneous Equipment	398.00	0	0	1,016,082	0	0	1,016,082
80	Total Gas Plant in Service		63,282,077	(2,891,800)	4,564,515,877	54,886,616	(2,434,249)	4,616,968,244

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2025 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2025 (8)=(5+6+7) \$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	4,728,242	(412,456)	64,062,835	834,031	(174,547)	64,722,318
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	40,878	(34,683)	15,836,955	12,440	(154,863)	15,694,532
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	22,111	(1,633)	8,357,873	17,528	(1,624)	8,373,777
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	70,938	(5,866)	7,342,173	56,237	(5,436)	7,392,975
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	236,698	(4,734)	50,244,416	0	(4,734)	50,239,682
30	Structures, Other Distribution System, Leased	375.71	218,490	(4,370)	5,975,379	0	(4,370)	5,971,009
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	23,390,673	(809,918)	3,049,559,611	18,543,231	(753,288)	3,067,349,554
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,118,458)	43,568,415	0	(1,040,254)	42,528,161
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	4,215,918	(472,025)	218,491,134	3,342,219	(497,709)	221,335,644
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	7,692,529	(635,050)	938,435,695	6,098,343	(589,072)	943,944,967
43	Meters	381.00	142,251	(11,395)	48,047,395	112,771	(10,768)	48,149,399
44	Auto Meter Reading Devices	381.10	25,103	(2,011)	25,056,355	19,901	(1,900)	25,074,355
45	Meter Installations	382.00	241,349	(19,029)	49,888,051	191,333	(18,159)	50,061,224
46	House Regulators	383.00	127,865	(9,561)	19,975,714	101,367	(9,433)	20,067,648
47	House Regulators Installations	384.00	2,718	(201)	3,526,984	2,155	(200)	3,528,939
48	Industrial M&R Equipment. Station Equipment	385.00	101,340	(8,425)	8,450,111	80,339	(7,782)	8,522,668
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	254,252	0	23,967,647	201,562	0	24,169,209
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	173,937	(12,587)	3,526,876	137,890	(12,587)	3,652,180
79	Miscellaneous Equipment	398.00	0	0	1,016,082	0	0	1,016,082
80	Total Gas Plant in Service		41,685,293	(3,562,402)	4,655,091,136	29,751,346	(3,286,725)	4,681,555,757

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of	Additions (6) \$	Retirements (7) \$	Balance as of
					8/31/2025 (5 = 2+3+4) \$			9/30/2025 (8)=(5+6+7) \$
1 Intangible Plant								
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	347,920	(596,357)	64,473,881	32,206	(251,613)	64,254,474
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	24,889	0	15,719,421	435,185	(26,459)	16,128,147
7 Underground Storage Plant								
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18 Distribution Plant								
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	18,044	(1,626)	8,390,195	16,842	(1,481)	8,405,556
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	57,892	(6,082)	7,444,784	54,035	(5,758)	7,493,062
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(4,734)	50,234,948	236,698	(4,734)	50,466,912
30	Structures, Other Distribution System, Leased	375.71	0	(4,370)	5,966,639	218,490	(4,370)	6,180,759
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	19,088,956	(859,229)	3,085,579,281	17,817,260	(1,048,531)	3,102,348,010
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,186,555)	41,341,606	0	(1,447,971)	39,893,635
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	3,440,580	(567,548)	224,208,675	3,211,370	(306,982)	227,113,063
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	6,277,816	(658,022)	949,564,761	5,859,592	(622,602)	954,801,751
43	Meters	381.00	116,090	(11,687)	48,253,801	108,356	(10,954)	48,351,204
44	Auto Meter Reading Devices	381.10	20,486	(2,062)	25,092,779	19,122	(1,933)	25,109,968
45	Meter Installations	382.00	196,963	(19,408)	50,238,780	183,842	(18,095)	50,404,526
46	House Regulators	383.00	104,350	(9,562)	20,162,435	97,398	(8,750)	20,251,083
47	House Regulators Installations	384.00	2,218	(200)	3,530,958	2,070	(182)	3,532,846
48	Industrial M&R Equipment. Station Equipment	385.00	82,703	(8,751)	8,596,621	77,193	(8,297)	8,665,517
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57 General Plant								
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	207,494	0	24,376,702	193,670	0	24,570,373
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	141,948	(12,587)	3,781,541	132,492	(12,587)	3,901,447
79	Miscellaneous Equipment	398.00	0	0	1,016,082	0	0	1,016,082
80 Total Gas Plant in Service			30,128,350	(3,948,780)	4,707,735,327	28,695,821	(3,781,299)	4,732,649,848

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of	Additions (6) \$	Retirements (7) \$	Balance as of
					10/31/2025 (5 = 2+3+4) \$			11/30/2025 (8)=(5+6+7) \$
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	498,268	(115,533)	64,637,208	1,839,827	(518,575)	65,958,460
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	35,645	0	16,163,792	131,616	(16,535)	16,278,873
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	387,525	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	18,732	(1,787)	8,422,501	14,636	(2,037)	8,435,100
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,025	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	60,098	(6,142)	7,547,018	46,957	(6,419)	7,587,556
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084	0	0	86,084
29	Structures, Other Distribution System	375.70	0	(4,734)	50,462,178	0	(4,734)	50,457,444
30	Structures, Other Distribution System, Leased	375.71	0	(4,370)	6,176,389	0	(4,370)	6,172,020
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	19,816,265	(833,853)	3,121,330,421	15,483,398	(859,183)	3,135,954,636
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,151,512)	38,742,123	0	(1,186,490)	37,555,633
36	Cast Iron	376.80	0	0	12,012	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	3,571,669	(205,388)	230,479,344	2,790,716	(196,452)	233,073,608
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	6,517,008	(665,330)	960,653,429	5,092,051	(696,252)	965,049,228
43	Meters	381.00	120,513	(12,076)	48,459,641	94,163	(12,939)	48,540,864
44	Auto Meter Reading Devices	381.10	21,267	(2,131)	25,129,104	16,617	(2,283)	25,143,437
45	Meter Installations	382.00	204,468	(20,290)	50,588,704	159,761	(22,010)	50,726,455
46	House Regulators	383.00	108,326	(10,410)	20,348,999	84,640	(11,757)	20,421,882
47	House Regulators Installations	384.00	2,303	(220)	3,534,929	1,799	(250)	3,536,478
48	Industrial M&R Equipment. Station Equipment	385.00	85,854	(8,804)	8,742,567	67,082	(9,161)	8,800,488
49	Industrial M&R Equipment. Large Volume	385.10	0	0	995,901	0	0	995,901
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537	0	0	566,537
54	Other Equipment, Telemetry	387.45	0	0	15,104,814	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	3,675,515	0	0	3,675,515
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	473,035	0	0	473,035
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	215,399	0	24,785,772	168,302	0	24,954,074
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	147,357	(12,587)	4,036,217	115,137	(12,587)	4,138,767
79	Miscellaneous Equipment	398.00	0	0	1,016,082	0	0	1,016,082
80	Total Gas Plant in Service		31,423,170	(3,055,167)	4,761,017,852	26,106,701	(3,562,033)	4,783,562,519

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 12/31/2025 (5 = 2+3+4) \$
1	Intangible Plant				
2	Organization Costs	301.00	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	615,743	(432,816)	66,141,387
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	44,048	(158,960)	16,163,961
7	Underground Storage Plant				
8	Land	350.10	0	0	23,882
9	Rights of Way	350.20	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442
14	Other Leases	352.12	0	0	67,498
15	Lines	353.00	0	0	387,525
16	Compressor Station Equipment	354.00	0	0	947,638
17	Measuring & Regulating Equipment	355.00	0	0	104,477
18	Distribution Plant				
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	20,866	(1,946)	8,454,020
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13
24	Rights of Way	374.50	0	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012
27	Structures, Regulating	375.40	66,944	(5,695)	7,648,805
28	Structures, Distribution Industrial M&R	375.60	0	0	86,084
29	Structures, Other Distribution System	375.70	236,698	(4,734)	50,689,408
30	Structures, Other Distribution System, Leased	375.71	218,490	(4,370)	6,386,140
31	Structures, Communication	375.80	0	0	16,515
32	Mains:				
33	Mains	376.00	22,073,689	(759,025)	3,157,269,300
34	Mains - CSL Replacements	376.08	0	0	23,515,481
35	Bare Steel	376.30	0	(1,048,177)	36,507,455
36	Cast Iron	376.80	0	0	12,012
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	3,978,546	(163,731)	236,888,423
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)
42	Services	380.00	7,259,410	(618,544)	971,690,094
43	Meters	381.00	134,242	(11,744)	48,663,362
44	Auto Meter Reading Devices	381.10	23,690	(2,072)	25,165,055
45	Meter Installations	382.00	227,760	(20,193)	50,934,022
46	House Regulators	383.00	120,666	(11,156)	20,531,392
47	House Regulators Installations	384.00	2,565	(239)	3,538,803
48	Industrial M&R Equipment, Station Equipment	385.00	95,634	(8,097)	8,888,025
49	Industrial M&R Equipment, Large Volume	385.10	0	0	995,901
50	Other Equipment	387.10	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	566,537
54	Other Equipment, Telemetering	387.45	0	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372
57	General Plant				
58	Structures, Communications	390.10	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	(523)	3,674,992
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	(346,442)	126,594
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830
65	Stores Equipment	393.00	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0
70	Tools, Tools and Other	394.30	239,937	(296,717)	24,897,294
71	Tools, High Pressure Stopping	394.31	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698
74	Communication Equipment	397.00	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0
77	Communication Equipment, Other	397.40	0	0	0
78	Communication Equipment, Telemetering	397.50	164,143	(12,587)	4,290,323
79	Miscellaneous Equipment	398.00	0	(25,988)	990,093
80	Total Gas Plant in Service		35,523,070	(3,933,756)	4,815,151,833

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2025

Line No.	Description	Account No.	Plant	Additions	Retirements	Transfers	Balance
			Beginning Balance 11/30/2023				as of 12/31/2025
		(1)	(2)	(3)	(4)	(5)	(6 = 2+3+4)
			\$	\$	\$	\$	\$
1	Intangible Plant						
2	Organization Costs	301.00	100,099	0	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software 2/	303.30	51,974,359	31,026,249	(16,859,222)	0	66,141,387
6	Intangible Plant, Miscellaneous Cloud 3/	303.99	7,289,690	10,675,627	(1,801,355)	0	16,163,961
							0
7	Underground Storage Plant						0
8	Land	350.10	23,882	0	0	0	23,882
9	Rights of Way	350.20	1,932	0	0	0	1,932
10	Compressor Station Structures	351.20	3,294,840	0	0	0	3,294,840
11	Wells Construction	352.01	1,126,772	0	0	0	1,126,772
12	Wells Equipment	352.02	1,072,970	0	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442
14	Other Leases	352.12	67,498	0	0	0	67,498
15	Lines	353.00	389,345	0	(1,820)	0	387,525
16	Compressor Station Equipment	354.00	947,638	0	0	0	947,638
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477
							0
18	Distribution Plant						0
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,040	0	(6)	0	3,361,034
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	6,933,319	1,567,897	(47,197)	0	8,454,020
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13
24	Rights of Way	374.50	3,233,171	0	(146)	0	3,233,025
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012
27	Structures, Regulating	375.40	6,493,970	1,292,232	(137,397)	0	7,648,805
28	Structures, Distribution Industrial M&R	375.60	86,084	0	0	0	86,084
29	Structures, Other Distribution System	375.70	49,439,470	1,365,047	(115,109)	0	50,689,408
30	Structures, Other Distribution System, Leased	375.71	5,136,755	1,397,864	(148,478)	0	6,386,140
31	Structures, Communication	375.80	16,515	0	0	0	16,515
32	Mains:						0
33	Mains	376.00	2,600,596,706	580,439,431	(23,767,843)	1,006	3,157,269,300
34	Mains - CSL Replacements	376.08	23,515,481	0	0	0	23,515,481
35	Bare Steel	376.30	60,936,683	1,425	(24,429,646)	(1,006)	36,507,455
36	Cast Iron	376.80	148,787	0	(136,775)	0	12,012
37	Measuring & Regulating Equipment General	378.10	1,442,966	0	0	0	1,442,966
38	Measuring & Regulating Equipment Regulating	378.20	140,777,391	103,923,609	(7,812,578)	0	236,888,423
39	Measuring & Regulating Equipment Local Gas	378.30	406,758	0	0	0	406,758
40	Measuring & Regulating Equipment City Gate	379.10	120,061	0	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	(903)	0	0	0	(903)
42	Services	380.00	810,068,798	176,199,018	(14,577,722)	0	971,690,094
43	Meters	381.00	45,648,335	3,259,840	(244,813)	0	48,663,362
44	Auto Meter Reading Devices	381.10	24,668,228	540,029	(43,202)	0	25,165,055
45	Meter Installations	382.00	45,961,179	5,412,782	(439,939)	0	50,934,022
46	House Regulators	383.00	17,839,414	2,913,268	(221,289)	0	20,531,392
47	House Regulators Installations	384.00	3,484,788	58,712	(4,697)	0	3,538,803
48	Industrial M&R Equipment, Station Equipment	385.00	6,570,439	2,514,687	(197,101)	0	8,888,025
49	Industrial M&R Equipment, Large Volume	385.10	996,145	0	(245)	0	995,901
50	Other Equipment	387.10	19,450	0	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609
53	Other Equipment, Other Communications	387.44	566,537	0	0	0	566,537
54	Other Equipment, Telemetry	387.45	14,122,296	1,123,866	(141,348)	0	15,104,814
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372
							0
57	General Plant						0
58	Structures, Communications	390.10	49,821	0	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	3,510,573	209,937	(45,518)	0	3,674,992
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	571,398	0	(444,804)	0	126,594
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	399,660	0	(4,544)	0	395,117
67	Tools, CNG Equipment, Stationary	394.11	18,450	0	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0
70	Tools, Tools and Other	394.30	20,215,270	5,260,864	(578,840)	0	24,897,294
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847
72	Laboratory Equipment Gas	395.00	264,921	0	0	0	264,921
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	770,403	3,826,000	(306,080)	0	4,290,323
79	Miscellaneous Equipment	398.00	970,237	57,156	(37,300)	0	990,093
80	Total Gas Plant in Service		3,974,631,308	933,065,540	(92,545,014)	-	4,815,151,833

1/ Exhibit 8, Schedule 1.

2/ Intangible Plant, Miscellaneous Software - Account No. 30330 includes \$1'

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2024 & December 31, 2025		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$
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

November 30, 2024 & December 31, 2025

Line No.	Account No.	Description	Construction	Construction	Construction
			Work	Work	Work
			In Progress	In Progress	In Progress
			Account 107	Account 107	Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
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

Ln. No.	Description	Balance As Of		
		11/30/2023 Amount (1) \$	11/30/2024 Amount (2) \$	12/31/2025 Amount (3) \$
1	Amortizable Plant	(35,285,716)	(34,198,791)	(43,006,457)
2	Underground Storage Plant	(5,651,656)	(6,358,022)	(7,143,095)
3	Distribution Plant	(644,091,164)	(712,211,635)	(806,107,649)
4	General Plant	(11,530,851)	(12,263,680)	(12,672,588)
5	Non Depreciable Plant	<u>(234,685)</u>	<u>(235,018)</u>	<u>(235,418)</u>
5	Total (Exhibit 105)	<u>(696,794,072)</u>	<u>(765,267,146)</u>	<u>(869,165,207)</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.

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 ENDING
DECEMBER 31, 2025

Line No.	Month	Amount \$	Month	Amount \$
1	Nov-23 Actual	988,010	Dec-24	960,293
2	Dec-23 Actual	939,897	Jan-25	1,238,167
3	Jan-24	1,211,869	Feb-25	1,240,707
4	Feb-24	1,214,355	Mar-25	1,247,511
5	Mar-24	1,221,015	Apr-25	1,239,370
6	Apr-24	1,213,047	May-25	1,243,406
7	May-24	1,216,997	Jun-25	1,092,397
8	Jun-24	1,069,195	Jul-25	1,048,921
9	Jul-24	1,026,643	Aug-25	940,949
10	Aug-24	920,964	Sep-25	978,803
11	Sep-24	958,014	Oct-25	984,969
12	Oct-24	964,049	Nov-25	1,029,537
13	Nov-24	<u>1,007,671</u>	Dec-25	<u>981,131</u>
14	Total	\$13,951,726		\$14,226,161
15	13 Month Average 11/30/2024	<u>\$1,073,210</u>	13 Month Average 12/31/2025	<u>\$1,094,320</u>
			<u>11/30/2024</u>	<u>12/31/2025</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 22.		<u>1.9900%</u>	<u>2.1700%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2025

Accounts									
Ln. 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-23	2/ 437,593	2/ 2,777,998	2/ 1,123,714	2/ 1,509,890	2/ 79,378	5,928,573		
2	Dec-23	2/ 447,260	2/ 2,863,901	2/ 918,624	2/ 1,297,380	2/ 192	5,527,358		
3	Jan-24	3/ 393,506	3/ 2,308,090	3/ 718,958	3/ 966,873	3/ 8,552	4,395,979		
4	Feb-24	3/ 399,027	3/ 1,991,826	3/ 614,287	3/ 773,398	3/ 12,708	3,791,246		
5	Mar-24	3/ 410,207	3/ 1,875,816	3/ 957,840	3/ 579,923	3/ 2,040	3,825,826		
6	Apr-24	3/ 404,855	3/ 1,455,270	3/ 765,633	3/ 386,448	3/ 2,040	3,014,246		
7	May-24	3/ 391,215	3/ 1,017,807	3/ 559,023	3/ 192,973	3/ 2,040	2,163,058		
8	Jun-24	3/ 398,779	3/ 2,824,120	3/ 352,413	3/ (502)	3/ 612	3,575,422		
9	Jul-24	3/ 404,718	3/ 3,652,522	3/ 280,762	3/ (502)	3/ 6,882	4,344,382		
10	Aug-24	3/ 411,761	3/ 3,535,493	3/ 1,747,833	3/ (502)	3/ 11,322	5,705,907		
11	Sep-24	3/ 428,040	3/ 3,250,565	3/ 1,538,152	3/ 1,950,151	3/ 36,237	7,203,145		
12	Oct-24	3/ 448,162	3/ 2,849,826	3/ 1,328,471	3/ 1,756,676	3/ 41,989	6,425,124		
13	Nov-24	3/ <u>446,301</u>	3/ <u>2,833,280</u>	3/ <u>1,146,076</u>	3/ <u>1,539,937</u>	3/ <u>80,958</u>	<u>6,046,552</u>		
14	Total	\$5,421,424	\$33,236,514	\$12,051,786	\$10,952,144	\$284,950	61,946,818		
15	13 Month Average Balance							<u>\$4,765,140</u>	
16	Dec-24	3/ 456,966	3/ 2,926,048	3/ 938,558	3/ 1,325,534	3/ 196	5,647,302		
17	Jan-25	3/ 402,045	3/ 2,358,176	3/ 734,559	3/ 987,854	3/ 8,738	4,491,372		
18	Feb-25	3/ 407,686	3/ 2,035,049	3/ 627,617	3/ 790,181	3/ 12,984	3,873,517		
19	Mar-25	3/ 419,108	3/ 1,916,521	3/ 978,625	3/ 592,507	3/ 2,084	3,908,845		
20	Apr-25	3/ 413,640	3/ 1,486,849	3/ 782,247	3/ 394,834	3/ 2,084	3,079,654		
21	May-25	3/ 399,704	3/ 1,039,893	3/ 571,154	3/ 197,161	3/ 2,084	2,209,996		
22	Jun-25	3/ 407,433	3/ 2,885,403	3/ 360,060	3/ (513)	3/ 625	3,653,008		
23	Jul-25	3/ 413,500	3/ 3,731,782	3/ 286,855	3/ (513)	3/ 7,031	4,438,655		
24	Aug-25	3/ 420,696	3/ 3,612,213	3/ 1,785,761	3/ (513)	3/ 11,568	5,829,725		
25	Sep-25	3/ 437,328	3/ 3,321,102	3/ 1,571,530	3/ 1,992,469	3/ 37,023	7,359,452		
26	Oct-25	3/ 457,887	3/ 2,911,667	3/ 1,357,299	3/ 1,794,796	3/ 42,900	6,564,549		
27	Nov-25	3/ 455,986	3/ 2,894,762	3/ 1,170,946	3/ 1,573,354	3/ 82,715	6,177,763		
28	Dec-25	3/ <u>466,882</u>	3/ <u>2,989,543</u>	3/ <u>958,925</u>	3/ <u>1,354,298</u>	3/ <u>200</u>	<u>5,769,848</u>		
29	Total	\$5,558,861	\$34,109,008	\$12,124,136	\$11,001,449	\$210,232	63,003,686		
30	13 Month Average Balance							<u>\$4,846,437</u>	

Notes:

2/ Actual 2023 balances

11/30/2024

12/31/2025

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @
See Exhibit No. 104, Schedule No. 2, Page 22.

1.9900%

2.1700%

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
December 31, 2025

Line No.	Month	Scheduled Injections	ACOG	Injection Activity	Monthly WACOG	Scheduled Withdrawals	Withdrawal Activity	Ending Cumulative Balance	Ending Cumulative Balance	Monthly Average Rate
		DTH (A)	\$ (B)	\$ (C = A * B)	\$ (D)	DTH (E)	\$ (F = D * E)	\$ (G)	DTH (H)	\$ (I = G / H)
1	Nov-23	36,522	2.1263	77,657	2.5347	3,881,079	(9,837,370)	56,481,181	22,283,185	2.5347
2	Dec-23	70,370	2.1541	151,584	2.5335	2,745,647	(6,956,096)	49,676,669	19,607,908	2.5335
3	Jan-24	120,222	2.9682	356,843	2.5362	5,799,502	(14,708,696)	35,324,816	13,928,628	2.5361
4	Feb-24	0	1.9468	-	2.5361	4,310,000	(10,930,591)	24,394,225	9,618,628	2.5361
5	Mar-24	0	1.5759	-	2.5361	5,097,000	(12,926,502)	11,467,723	4,521,628	2.5362
6	Apr-24	2,753,000	1.5776	4,343,133	2.1734	0	-	15,810,856	7,274,628	2.1734
7	May-24	3,270,000	1.6178	5,290,206	2.0011	0	-	21,101,062	10,544,628	2.0011
8	Jun-24	3,312,000	1.7116	5,668,819	1.9319	0	-	26,769,881	13,856,628	1.9319
9	Jul-24	3,315,000	1.7810	5,904,015	1.9028	0	-	32,673,896	17,171,628	1.9028
10	Aug-24	3,164,000	1.7750	5,616,100	1.8829	0	-	38,289,996	20,335,628	1.8829
11	Sep-24	2,901,000	1.5613	4,529,331	1.8428	0	-	42,819,327	23,236,628	1.8428
12	Oct-24	1,763,000	1.4388	2,536,604	1.8143	0	-	45,355,931	24,999,628	1.8143
13	Nov-24	0	1.9086	-	1.8143	3,950,000	(7,166,485)	38,189,446	21,049,628	1.8143
14	Dec-24	0	2.7966	-	1.8143	3,170,000	(5,751,331)	32,438,115	17,879,628	1.8142
15	Jan-25	0	3.3377	-	1.8142	5,008,000	(9,085,514)	23,352,601	12,871,628	1.8143
16	Feb-25	0	3.2744	-	1.8143	4,864,000	(8,824,755)	14,527,846	8,007,628	1.8143
17	Mar-25	0	2.8180	-	1.8143	5,095,000	(9,243,859)	5,283,987.00	2,912,628	1.8142
18	Apr-25	3,267,000	2.5768	8,418,406	2.2173	0	-	13,702,393	6,179,628	2.2173
19	May-25	3,548,000	2.5594	9,080,751	2.3421	0	-	22,783,144	9,727,628	2.3421
20	Jun-25	3,569,000	2.6508	9,460,705	2.4250	0	-	32,243,849	13,296,628	2.4250
21	Jul-25	3,573,000	2.7044	9,662,821	2.4841	0	-	41,906,670	16,869,628	2.4841
22	Aug-25	3,410,000	2.6821	9,145,961	2.5174	0	-	51,052,631	20,279,628	2.5174
23	Sep-25	2,927,000	2.4534	7,181,102	2.5094	0	-	58,233,733	23,206,628	2.5094
24	Oct-25	1,763,000	2.4534	4,325,344	2.5054	0	-	62,559,077	24,969,628	2.5054
25	Nov-25	0	2.4534	-	2.5054	3,950,000	(9,896,330)	52,662,747	21,019,628	2.5054
26	Dec-25	0	2.4534	-	2.5054	3,170,000	(7,942,118)	44,720,629	17,849,628	2.5054

27 Twelve Month Average November 2024 ((Lns. 2 thru 13)/12)

31,822,819.00

28 Twelve Month Average December 2025 ((Lns. 15 thru 26)/12)

35,252,442.00

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2025

Line No.	Acct	Pro Forma Balance 11/30/2023 (1)	Pro Forma Balance 11/30/2024 (2)	Pro Forma Balance 12/31/2025 (3)	Reference
1					
		<u>Account 190 - Deferred Income Taxes</u>			
2	19001000	1,242,056	697,745	697,745	
3	19002000	310,637	174,505	174,505	
4	19005000	360,415	360,408	360,408	
5	19006000	90,139	90,137	90,137	
6	19005000	38,402,447	36,164,064	33,332,857	
7					
		<u>40,405,694</u>	<u>37,486,859</u>	<u>34,655,652</u>	
8		<u>Account 282 - Deferred Income Taxes - Depreciation</u>			
9	28205000				
10		<u>(356,376,120)</u>	<u>(386,963,463)</u>	<u>(403,584,837)</u>	
		<u>(356,376,120)</u>	<u>(386,963,463)</u>	<u>(403,584,837)</u>	
11		<u>Account 283 - Deferred Income Taxes - Other</u>			
12	28305000	0	0	0	
13	28306000	0	0	0	
14		<u>0</u>	<u>0</u>	<u>0</u>	
15		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>			
16	25401000 / 25405000	24,304,286	23,105,930	21,807,713	
17	25401000 / 25405000	<u>(159,031,548)</u>	<u>(155,771,138)</u>	<u>(151,702,665)</u>	
18		<u>(134,727,262)</u>	<u>(132,665,207)</u>	<u>(129,894,952)</u>	
19		<u>Account 182 - Regulatory Asset Deficient ADIT (Before Gross-Up)</u>			
20	18237000	1,782,085	1,782,085	1,596,451	
21		<u>1,782,085</u>	<u>1,782,085</u>	<u>1,596,451</u>	
22		<u>(448,915,604)</u>	<u>(480,359,726)</u>	<u>(497,227,686)</u>	Exhibit 107, Pgs. 5

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2025

Line No.	Month (1)	Acct-23500300	Acct-23500000	Total	Month (5)	Acct-23500300	Acct-23500000	Total
		Other Deposits (2) \$	Security Deposits (3) \$	Account 235 (4) \$		Other Deposits (6) \$	Security Deposits (7) \$	Account 235 (8) \$
1	Nov-23	(140,000)	(4,523,057)	(4,663,057) 1/	Dec-24	(140,000)	(4,506,396)	(4,646,396)
2	Dec-23	(140,000)	(4,506,396)	(4,646,396) 1/	Jan-25	(140,000)	(4,304,294)	(4,444,294)
3	Jan-24	(140,000)	(4,304,294)	(4,444,294)	Feb-25	(140,000)	(4,307,178)	(4,447,178)
4	Feb-24	(140,000)	(4,307,178)	(4,447,178)	Mar-25	(140,000)	(4,336,330)	(4,476,330)
5	Mar-24	(140,000)	(4,336,330)	(4,476,330)	Apr-25	(140,000)	(4,286,535)	(4,426,535)
6	Apr-24	(140,000)	(4,286,535)	(4,426,535)	May-25	(140,000)	(4,249,619)	(4,389,619)
7	May-24	(140,000)	(4,249,619)	(4,389,619)	Jun-25	(140,000)	(4,255,959)	(4,395,959)
8	Jun-24	(140,000)	(4,255,959)	(4,395,959)	Jul-25	(140,000)	(4,272,639)	(4,412,639)
9	Jul-24	(140,000)	(4,272,639)	(4,412,639)	Aug-25	(140,000)	(4,260,775)	(4,400,775)
10	Aug-24	(140,000)	(4,260,775)	(4,400,775)	Sep-25	(140,000)	(4,359,285)	(4,499,285)
11	Sep-24	(140,000)	(4,359,285)	(4,499,285)	Oct-25	(140,000)	(4,471,028)	(4,611,028)
12	Oct-24	(140,000)	(4,471,028)	(4,611,028)	Nov-25	(140,000)	(4,523,057)	(4,663,057)
13	Nov-24	<u>(140,000)</u>	<u>(4,523,057)</u>	<u>(4,663,057)</u>	Dec-25	<u>(140,000)</u>	<u>(4,506,396)</u>	<u>(4,646,396)</u>
14	Total	(1,820,000)	(56,656,153)	(58,476,153)	Total	(1,820,000)	(56,639,492)	(58,459,492)
15	13 Month Average	<u>(140,000)</u>	<u>(4,358,166)</u>	<u>(4,498,166)</u>	13 Month Average	<u>(140,000)</u>	<u>(4,356,884)</u>	<u>(4,496,884)</u>

1/ Actual November 2023 & December 2023 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
December 31, 2025

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	1,050
2	Nov-24	(1,806,363)	1,807,448	1,085
3	Dec-25	(1,806,363)	1,807,448	1,085

Note: November 2024 and December 2025 were based on December 2023 actual.