

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

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

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2024 and November 30, 2023.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2024</u> \$	<u>November 30, 2023</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	4,151,353,409	3,833,563,883
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	211,831,550	157,968,533
107	Construction Work in Progress - Gas	137,815,234	135,257,418
108	Accumulated Provision for Depreciation of Gas Plant in Service	(713,772,004)	(650,695,673)
111	Accumulated Provision for Depreciation of Other Gas Plant	(45,102,462)	(45,288,777)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>3,742,898,827</u>	<u>3,431,578,484</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	2,950,143	8,346
122	Accumulated Provision for Depreciation of Other Plant	(195,988)	-
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>2,754,155</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	80,824	3,416,159
135	Working Funds	-	-
142	Customer Accounts Receivable	(0)	-
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	86,660,965	69,719,930
146	Receivables From Associated Companies	66,727	7,398
154	Plant Materials and Supplies	856,467	988,010
155	Merchandise	-	-
164	Gas Stored Underground	41,081,911	56,481,181
165	Prepayments	7,750,460	7,194,730
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	-	-
174	Miscellaneous Current and Accrued Assets	771,905	1,621,252
175	Derivative Instruments - Current	877,030	-
182	Other Regulatory Assets - Current	5,102,414	2,469,635
	TOTAL CURRENT AND ACCRUED ASSETS	<u>143,501,703</u>	<u>142,151,295</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	22,199,906	21,681,714
128	Other Special Funds	14,331,012	9,713,587
134	Special Deposits and Funds	-	-
143	Long Term Accounts Receivable	-	-
146	Long Term I/C Receivable	-	-
171	Interest and Dividends Receivable	-	-
175	Derivative Instruments - Non-Current	815,760	-
182	Other Regulatory Assets - Non-Current	184,827,447	185,123,431
183	Preliminary Survey and Investigation Charges	17,378,340	11,044,036
184	Clearing Accounts	107,116	(3,417)
186	Miscellaneous Deferred Debits	3,455,469	2,087,501
190	Accumulated Deferred Income Taxes	92,595,114	99,777,193
191	Unrecovered Purchase Gas Costs	19,610,658	9,231,680
	TOTAL DEFERRED DEBITS	<u>355,320,822</u>	<u>338,655,726</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>4,244,475,506</u>	<u>3,912,393,851</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2024</u> \$	<u>November 30, 2023</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	192,889,827	192,889,827
216	Earned Surplus	1,491,342,462	1,361,057,823
	TOTAL PROPRIETY CAPITAL	<u>1,729,360,089</u>	<u>1,599,075,450</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	1,385,515,000	1,285,515,000
224	Other Long Term Debt	-	-
	TOTAL LONG TERM DEBT	<u>1,385,515,000</u>	<u>1,285,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
232	Accounts Payable	50,728,036	47,509,846
234	Payables to Associated Companies	212,833,544	138,863,605
235	Customer Deposits	5,451,710	4,663,057
236	Taxes Accrued	9,799,458	11,677,132
237	Interest Accrued	540,441	425,233
241	Tax Collections Payable	64,422	236,861
242	Miscellaneous Current and Accrued Liabilities	96,132,440	90,601,325
242	Rate Refunds	882,657	2,873,531
243	Obligations Under Capital Leases - Current	2,271,034	1,891,236
244	Price Risk Liability - Current	1,480,970	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>380,184,712</u>	<u>298,741,828</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	1,639,807	1,806,398
253	Other Deferred Credits	8,044,838	6,812,267
254	Regulatory Liabilities - Long Term	200,221,475	210,564,763
255	Accumulated Deferred Investment Tax Credit	373,391	541,722
	TOTAL DEFERRED CREDITS	<u>210,279,511</u>	<u>219,725,151</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	9,167,653	10,811,343
228	Injuries and Damages Reserve	29,303	94,853
228	Pension and Post Retirement Benefits	(20,318)	10,396
228	Other Long-term Liability Vacation Banked	2,052,597	2,139,496
228	NC Payroll Taxes Cares Act	-	-
234	Long-term I/C Payable	-	-
236	Long-term Taxes Payable	-	-
237	Long-term Interest Payable	-	-
244	Price Risk Liability - Non-Current	-	-
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>11,229,236</u>	<u>13,056,088</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	525,097,280	495,239,393
283	Other	3,005,666	1,040,941
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>528,102,946</u>	<u>496,280,334</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>4,244,671,494</u>	<u>3,912,393,851</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.				
Monthly Cash Balances December 2022 Through November 2024				
		Account 134		Account 136
		Special	Account 135	Temporary
Month	Account 131	Deposits	Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>	<u>Funds</u>	<u>Investments</u>
	\$	\$	\$	\$
Dec-22	3,125,389	-	1,713	-
Jan-23	2,267,451	-	2,550	-
Feb-23	2,038,971	-	2,550	-
Mar-22	3,553,364	-	2,550	-
Apr-22	2,553,469	-	2,550	-
May-22	1,838,125	-	2,550	-
Jun-22	1,607,925	-	2,550	-
Jul-22	1,445,144	-	2,550	-
Aug-22	1,204,394	-	2,550	-
Sep-22	2,080,810	-	2,550	-
Oct-23	2,688,380	-	2,550	-
Nov-23	3,416,159	-	-	-
Dec-23	4,182,522	-	-	-
Jan-24	4,466,402	-	-	-
Feb-24	5,070,874	-	-	-
Mar-24	51,620	-	-	-
Apr-24	3,463,869	-	-	-
May-24	2,616,057	-	-	-
Jun-24	2,159,982	-	-	-
Jul-24	1,715,240	-	-	-
Aug-24	1,999,674	-	-	-
Sep-24	1,298,917	-	-	-
Oct-24	1,724,261	-	-	-
Nov-24	80,824	-	-	-

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

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2024 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

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

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

Response:

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

	164/242		
Month	Beginning	Activity	Gas
<u>Year</u>	<u>Balance</u>	<u>164</u>	<u>Inventories</u>
	\$	\$	\$
Dec-23	56,481,181	(6,804,512)	49,676,669
Jan-24	49,676,669	(14,351,853)	35,324,816
Feb-24	35,324,816	(10,180,755)	25,144,061
Mar-24	25,144,061	(8,658,985)	16,485,076
Apr-24	16,485,076	1,907,213	18,392,288
May-24	18,392,288	9,647,882	28,040,170
Jun-24	28,040,170	1,381,023	29,421,192
Jul-24	29,421,192	6,646,656	36,067,848
Aug-24	36,067,848	4,331,138	40,398,986
Sep-24	40,398,986	3,786,407	44,185,393
Oct-24	44,185,393	2,548,060	46,733,454
Nov-24	46,733,454	(5,651,543)	41,081,911

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2024, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	4,135,026,266
Account 101 – Property Under Capital Lease	16,327,143
Account 106 - Completed Construction Not Classified - Gas	211,831,550
Account 107 - Construction Work In Progress - Gas	137,815,234
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 - Investment in Subsidiary	22,199,906

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

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

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

Response:

The amounts and purpose of Special Cash Accounts as of November 30, 2024, are as follows:

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

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

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

Response:

Balances as of November 30, 2024:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	1,263,196
A/R - Sold	(240,660)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	419,037
Home Energy Assistance Program	178,490
Transportation Customers	(3,402,694)
Purchase of Receivables	1,782,632
Total Account 143	<u>253,000</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	86,660,965

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

Balances as of November 30, 2024:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(1,534,735)
Columbia Gas of Kentucky, Inc.	(3,923)
Columbia Gas of Ohio, Inc.	(56,858)
Columbia Gas of Maryland, Inc.	(48,050)
Columbia Gas of Virginia, Inc.	(80,596)
Columbia Gas of Massachusetts, Inc.	0
Northern Indiana Public Svc Co	342
NiSource Corporate Services	1,020,799
NiSource Inc.	570,478
Lake Erie Land Company	0
NiSource Charitable Foundation	0
Columbia Gas of Pennsylvania, Inc. Receivables	199,270
Total Account 146	<u>66,727</u>
 Total Accounts Receivable	 <u><u>86,727,692</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2022, 2023, 2024

			Beginning						Ending	
<u>Line</u>		<u>Date</u>	<u>Balance</u>		<u>Accrual</u>		<u>Charge-offs</u>		<u>Recoveries</u>	<u>Balance</u>
			\$		\$		\$		\$	\$
1		2022	8,034,227		4,744,469		11,650,726		4,947,471	6,075,441
2		2023	6,075,441		6,859,608		12,104,010		3,327,495	4,158,534
3		2024	4,158,534		7,414,189		11,512,203		3,539,387	3,599,908

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

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

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2024</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	4,849,694
<u>Payroll</u>	48,440
<u>Taxes</u>	1,946,379
<u>Other</u>	<u>905,947</u>
Total Prepayments	<u><u>7,750,460</u></u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2024</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	856,467
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	41,081,911
<u>Account 165 – Prepayments for Taxes, Insurance & Other</u>	7,750,460
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	0
Exchange Gas Receivable - The value of GTS Banks owed to the Company	771,905
Total Account 174 - Miscellaneous Current Assets	771,905
<u>Account 175 - Derivative Instrument Assets</u>	877,030
<u>Account 182 - Other Regulatory Assets – Current</u>	
Reg Asset Environ Current	3,973
Deferred Pension Expense	844,977
DSIC Billed & Unbilled	906,013
Interest on Undercollection	1,164,687
USP Rider, Interest, Recoveries, Billed & Unbilled	(8,384,636)
Transfers to Liabilities	8,451,055
Reg Asset COVID Costs Current	708,091
Other	1,408,253
Total Account 182 - Other Regulatory Assets - Current	5,102,414

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

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

Response:

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

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

Account 123 - Investment in Subsidiary

Common Stock/APIC, Undistributed Retained Earnings 22,199,905

Account 128 - Other Special Finds

Deferred Charges - OPEB

The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service. 14,331,012

Account 146 - Long Term I/C Receivable

This sub-account is used to record the long term receivable for OPEB costs. 66,727

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

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

Environmental Expenditures 8,278,865

OPEB - SFAS 106

This sub-account records long term portion. 0

SFAS 158 OPEB and Pension

This sub-account records long term portion. 10,588,411

Retirement Income Plan Expense – OCI

This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for FAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under FAS 87) in excess of cash contributions. 2,570,139

Regulatory Effects of Adopting FAS 96

This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate. 160,640,193

Deferred Depreciation – Capital Lease

1,559,682

Deferred Uncollectible Expense Relating to COVID-19

This sub-account is used to defer incremental uncollectible expenses resulting from the compliance with the *Emergency Order* issued on March 13, 2020, which prohibited utilities from terminating service during pendency of the of the *Emergency Proclamation* relating to the COVID-19 Pandemic, Docket No. M-2020-3019775. 767,098

NC Reg Asset Hedging

As ordered by the Pennsylvania Public Utility Commission in case R-2023-308630 Columbia Gas of Pennsylvania will re-institute a commodity price risk program to financially hedge system supply gas costs using NYMEX contracts. Columbia and the staff agreed in that case that hedging 20% of customers' annual gas demand is in the public interest because it strikes an appropriate balance between being sizeable enough for the hedging program to have a meaningful impact while also allowing a substantial portion of annual demand to remain linked to the physical gas purchase price. The objective of our commodity price 423,060

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

risk programs is to mitigate the gas cost variability, for us or on behalf of our customers, associated with natural gas purchases or sales by economically hedging the various gas cost components using a combination of futures, options, forwards or other derivative contracts. The program currently is only utilizing forward purchase contracts for a fixed volume and fixed price. There are no collateral requirements in these contracts.

Total Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets) 184,827,447

Account 183 - Preliminary Survey and Investigation Charges

This account is used to record expenditures for preliminary survey plans, investigations, etc., for the purpose of determining the feasibility of utility projects under consideration. The Expenditures are either expensed or capitalized according to the final decision. 17,378,340

Account 184 - Clearing Accounts 107,116

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

This sub-account is used to record Expenditures which will be billed to others outside the Company. 1,641,819

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 1,813,650

Account 190 - Accumulated Deferred Income Tax

This account is used to record deferred income tax related to income reported for accounting purposes but which has been deferred for tax purposes until subsequent years. Included in this balance are deferred income taxes associated with unbilled revenue, gas purchase cost, and SFAS regulated liabilities - federal and state. 92,595,114

Account 191 - Unrecovered Purchased Gas Costs

This account is used to record the over/undercollection of purchased gas costs and the amortization of such costs as included in approved Gas Cost Rates. 19,610,658

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

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

Response:

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

Account 234 - Accounts Payable to Associated Companies	
	Balance As Of
	November 30, 2024
	\$
NiSource Inc. - Promissory Note Interest	33,036,449
NiSource Inc. - Money Pool Advances	161,427,821
NiSource Inc. – Money Pool Interest	570,578
NiSource Corporate Services Co.	17,588,603
Columbia Gas of Kentucky, Inc.	-1,420
Columbia Gas of Ohio, Inc.	2,042
Columbia Gas of Maryland, Inc.	114,504
Columbia Gas of Virginia, Inc.	94,966
Northern Indiana Public Svc Co	0
Total Account 234 – Accounts Payable to Associated Companies	212,833,544

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	<u>Balances as of</u> <u>Nov. 30, 2024</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	8,044,838
Total Account 253 - Other Deferred Credits	<u><u>8,044,838</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2024:

Reserve for Injuries and Damages	\$ <u>29,303</u>
Total Account 228.2	\$ 29,303

Reserve for Injuries and Damages:

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

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

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2024:

<u>Description</u>	<u>Balance</u> \$
<u>Insurance:</u>	
Account 24207500 Accrued Liability - Insurance	75,552
<u>Environmental:</u>	
Account 25303020 Environmental Expenditures	8,044,838
<u>Payroll Reserves:</u>	
Account 24203200 Accrued Vacation – Prior Year	2,221,528
Account 24203201 Accrued Vacation – Current Year	4,821,387
Account 22830010 Banked Vacation	2,052,597
Accrued Legal	
Account 24209010 Accd Liab-Legal	3,220,000
Capital Lease Obligation, Account 227 – Non-Current	9,167,653
Capital Lease Obligation, Account 243 - Current	2,271,034

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc
Unappropriated Retained Earnings

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Ended</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>11/30/2024</u>
				<u>\$</u>
Balance Beginning of Year	971,987,435	1,082,462,182	1,245,197,553	1,390,118,873
Credit:				
Balance Transferred From Income	<u>110,474,747</u>	<u>162,735,371</u>	<u>144,921,320</u>	<u>101,223,589</u>
Retained Earnings - Sub-total	1,082,462,182	1,245,197,553	1,390,118,873	1,491,342,462
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u><u>1,082,462,182</u></u>	<u><u>1,245,197,553</u></u>	<u><u>1,390,118,873</u></u>	<u><u>1,491,342,462</u></u>

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

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

Response:

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

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2024 and 2023, on pages 3 and 4 of 5, respectively.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2024 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	6,193,086
Account 19100200 (ACA Deferred/Demand)	22,990,419
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	1,682,446
Account 19100600 (Transporter Exchange)	9,868
Account 19100800 (Unbilled Revenues)	(14,164,516)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>19,610,658</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

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

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

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2024

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

Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	(955,364)	(3,751,756)	-	243,217	76,587	767,714	-	(3,619,603)
January	6,164,215	(7,327,125)	-	347,554	(8,960)	(1,871,725)	-	(2,696,041)
February	(300,507)	(6,271,948)	-	(158,914)	(163,644)	2,527,270	-	(4,367,745)
March	(337,810)	(2,346,234)	-	(1,340,333)	13,540	2,077,011	-	(1,933,826)
April	(3,821,048)	(2,137,456)	-	316,761	(42,774)	6,391,881	-	707,364
May	(1,065,533)	2,546,101	-	(70,414)	53,078	2,002,084	-	3,465,316
June	(1,015,531)	4,181,952	-	908,035	(25,334)	685,471	-	4,734,593
July	(240,118)	4,588,302	-	233,248	(11,450)	-	-	4,569,982
August	639,929	4,554,674	-	(974,495)	37,797	(167,353)	-	4,090,551
September	568,263	4,334,957	-	(64,641)	(3,814)	(61,938)	-	4,772,827
October	1,026,905	5,442,127	-	207,470	(12,735)	(4,223,414)	-	2,440,354
November	2,550,232	3,618,575	-	(158,601)	109,146	(7,904,146)	-	(1,784,794)
Total by Activity	3,213,633	7,432,167	-	(511,113)	21,437	222,854	-	10,378,978

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

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

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2024.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2024.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2024.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2024.

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

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

Response:

a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2024	\$ 257,367,933
Future Test Year Present Rates November 30, 2025	\$ 249,758,847
Fully Projected Future Test Year Present Rates December 31, 2026	\$ 249,112,928
Proposed Rates December 31, 2026	\$328,780,137

b. Rate of Return

Proforma Test Year Present Rates November 30, 2024	8.14%
Future Test Year Present Rates November 30, 2025	7.16%
Fully Projected Future Test Year Present Rates December 31, 2026	6.48%
Proposed Rates December 31, 2026	8.55%

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of other income used in tax calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

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

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

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at present and proposed rates for the twelve months ended November 30, 2024.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2024.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2024

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments at Present Rates (3) \$	Pro Forma Test Year at Present Rates (4=2+3) \$	Adjustments at Proposed Rates (5) \$	Pro Forma Test Year at at Proposed Rates (6=4+5) \$
1	Operating Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	543,216,257	88,352,076	631,568,333	18,041,630	649,609,963
3	Gas Cost Revenues	Exhibit 3	157,008,418	85,759,295	242,767,713	-	242,767,713
4	Rider USP	Exhibit 3	26,633,387	5,136,378	31,769,765	-	31,769,765
5	Gas Procurement Charge	Exhibit 3	369,558	60,415	429,973	-	429,973
6	Merchant Function Charge	Exhibit 3	915,569	253,527	1,169,096	-	1,169,096
7	Rider CC	Exhibit 3	39,154	6,424	45,578	-	45,578
8	Rider EE	Exhibit 3	939,025	293,343	1,232,368	-	1,232,368
9	Pipeline Penalty Refund	Exhibit 3	(1,293,512)	1,293,512	0	0	0
10	Total Sales and Transportation Revenue		<u>727,827,857</u>	<u>181,154,969</u>	<u>908,982,826</u>	<u>18,041,630</u>	<u>927,024,456</u>
11	Off System Sales Revenue	Exhibit 3	7,440,899	(7,440,899)	-	-	-
12	Late Payment Fees	Exhibit 3	1,511,996	367,769	1,879,765	-	1,879,765
13	Other Operating Revenues (Excl. Transportation)	Exhibit 3	<u>152,805</u>	<u>-</u>	<u>152,805</u>	<u>-</u>	<u>152,805</u>
14	Total Operating Revenues		736,933,555	174,081,840	911,015,395	18,041,630	929,057,025
15	Operating Expenses						
16	Gas Cost Expense		157,008,418	85,759,295	242,767,713	-	242,767,713
17	Off System Sales Expense		7,436,868	(7,436,868)	-	-	-
18	Operating and Maintenance Expense	Exhibit 4	220,882,736	4,781,660	225,664,396	242,863	225,907,259
19	Depreciation and Amortization	Exhibit 5	112,526,741	11,424,115	123,950,856	-	123,950,856
20	Net Salvage Amortization	Exhibit 5	4,195,873	1,369,751	5,565,623	-	5,565,623
21	Taxes Other Than Income Taxes	Exhibit 6	<u>4,204,205</u>	<u>727,890</u>	<u>4,932,095</u>	<u>-</u>	<u>4,932,095</u>
22	Total Operating Expenses		506,254,841	96,625,842	602,880,683	242,863	603,123,546
23	Operating Income Before Income Taxes		230,678,714	77,455,998	308,134,712	17,798,767	325,933,479
24	Income Taxes	Exhibit 7	34,376,776	16,558,334	50,935,110	4,931,522	55,866,632
25	Investment Tax Credit	Exhibit 7	<u>(168,331)</u>	<u>-</u>	<u>(168,331)</u>	<u>-</u>	<u>(168,331)</u>
26	Operating Income		196,470,269	60,897,664	257,367,933	12,867,245	270,235,178
27	Rate Base	Exhibit 8	3,438,951,092	(278,305,731)	3,160,645,360		3,160,645,360
28	% Rate of Return Earned on Rate Base		5.71%		8.14%		8.55%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense at Present and Proposed Rates
Twelve Months Ended November 30, 2024

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Pro Forma</u> <u>(1)</u> <u>\$</u>
1	Pro Forma Rate Base	Exh. 8, Pg. 3, Col. 3, Ln. 25	3,160,645,360
2	Weighted Cost of Short- and Long-Term Debt	Exh. 400, Pg. 1	<u>2.38%</u>
3	Interest Expense	Ln. 1 x Ln. 2	75,096,934

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2024

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	Pro Forma Rate Base	Exh. 8, Pg. 3, Col. 3, Ln. 25	3,160,645,360
2	Requested Rate of Return	Exh. 400, Pg. 1	8.55%
3	Required Operating Income	Ln. 1 x Ln. 2	270,235,178
4	Less: Net Operating Income at Present Rates	Exh. 2, Sch. 3, Pg. 3, Col. 4, Ln. 25	<u>257,367,933</u>
5	Operating Income Deficiency	Ln. 3 - Ln. 4	12,867,245
6	Revenue Conversion Factor		<u>1.40213624</u>
7	Revenue Deficiency	Ln. 5 x Ln. 6	18,041,630
8	<u>Revenue Conversion Factor:</u>		
9	Operating Revenue		1.00000000
10	Less: Uncollectible		0.01346126
11	Income Before State Taxes		0.98653874
12	State Income Tax Effect Tax Rate		0.08490000
13	Less: State Income Tax		0.08375714
14	Income Before Federal Taxes		0.90278160
15	Less: Federal Tax at 21%		<u>0.18958414</u>
16	Adjusted Operating Income		0.71319746
17	Revenue Conversion Factor		1.40213624

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2024

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	Revenue Deficiency	Exh. 2, Pg. 5	18,041,630
2	Operating & Maintenance Expense:		
3	Uncollectible Accounts Expense	Ln. 1 x Uncollectible Rate	242,863
4	Income Before State Income Tax	Ln. 1 - Ln. 3	17,798,767
5	State Income Taxes	Exh. 7, Pg. 20, Ln. 13, Col. 2 - Col. 1	<u>1,511,115</u>
6	Income Before Federal Income Tax	Ln. 4 - Ln. 5	16,287,652
7	Federal Income Taxes	Ln. 6 x 21%	<u>3,420,407</u>
8	Net Required Operating Income	Ln. 6 - Ln. 7	<u><u>12,867,245</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2024

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	727,827,857
Other Operating Revenue	9,105,699
Total Operating Revenue	736,933,555
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	385,328,022
Depreciation and Amortization Expense	116,722,614
Taxes Other Than Income Taxes	4,204,205
Total Operating Revenue Deductions	506,254,841
<u>Operating Income Before Taxes</u>	230,678,714
Income Taxes, Utility Operating Income	4,759,079
Provision For Deferred Income Taxes, Ut Opr Income	57,769,068
Prov. For Def Income Taxes - Credit, Ut Opr Income	(28,151,371)
Investment Tax Credit	(168,331)
	(168,331)
Utility Operating Income	196,470,269
<u>Other Income</u>	
Interest Income	1,000,940
Allowance for Funds Used During Construction	1,436,498
Earnings of Subsidiary	518,192
Miscellaneous	(331,400)
Total Other Income	2,624,229
<u>Other Income Deductions</u>	
Donations	150,615
Expenditures for Civic, Political and Related Activities	64,507
Miscellaneous	2,283,131
Total Other Income Deductions	2,498,252
<u>Taxes Applicable to Other Income and Deductions</u>	167,124
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	67,421,487
Other Interest Expense	303,672
Interest - Borrowed Funds During Construction	(1,580,676)
Total Interest Charges	66,144,483
Net Income	130,284,639

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 twelve 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 Pages 2 through 8 of this Exhibit for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2023 and Twelve Months Ended November 30, 2024.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

Acct No.	<u>Description</u>	<u>Twelve Months Ended</u>		<u>Increase/ (Decrease)</u>
		<u>November 30, 2023</u>	<u>November 30, 2024</u>	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	570,436,535	470,678,017	(99,758,518)
481	Commercial	127,801,489	92,497,189	(35,304,300)
481	Industrial	3,854,377	2,295,044	(1,559,333)
481	Other	-	-	-
		-	-	-
	TOTAL GAS SERVICE REVENUE	702,092,400	565,470,249	(136,622,151)
	 <u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,897,169	1,511,996	(385,173)
488	Miscellaneous Service Revenue	116,263	107,664	(8,599)
489	Transportation of Gas	157,128,772	162,154,120	5,025,348
493	Rent from Gas Department Revenue	-	-	-
495	Other Gas Department Revenue	(761,651)	7,689,526	8,451,177
		(761,651)	7,689,526	8,451,177
	TOTAL OTHER OPERATING REVENUE	158,380,554	171,463,306	13,082,753
	 TOTAL OPERATING REVENUE	860,472,954	736,933,555	(123,539,399)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2023</u> \$	<u>November 30, 2024</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
717	Liquified Petroleum Gas Expenses	-	-	-
801	Field Line Purchases	235,922	129,598	(106,324)
803	Transmission Line Purchases	175,115,470	148,306,185	(26,809,285)
804	City Gate Purchases	6,103,478	8,192,047	2,088,569
805	Other Gas Purchases	810,423	(11,148,418)	(11,958,841)
806	Exchange of Gas	6,769,495	1,290,326	(5,479,169)
807	Purchased Gas Expenses	1,362,049	4,205,115	2,843,066
808	Gas withdrawn from Storage	84,707,324	15,397,559	(69,309,765)
812	Gas Used for Company Buildings	(823,312)	(586,251)	237,061
813	Exchange Fees	-	-	-
	TOTAL GAS PURCHASE EXPENSES	274,280,851	165,786,162	(108,494,689)
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	-	-	-
817	Pipeline Expenses	-	-	-
818	Compressor Station Expenses	-	-	-
820	Measuring and Regulating Station Expenses	-	-	-
821	Purification-Dehydration Expenses	-	-	-
823	Gas Losses	3,352	1,711	(1,642)
825	Storage Well Realities	5,572	6,824	1,252
832	Wells	-	-	-
834	Compressor Station Equipment	-	-	-
836	Purification-Dehydration Equipment	-	-	-
841	Other Storage-Op Labor-Exp	-	265	265
845	LNG Fuel	-	-	-
	TOTAL UNDERGROUND STORAGE EXPENSES	8,924	8,799	(125)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

Acct No.	Description	<u>Twelve Months Ended</u>		<u>Increase/ (Decrease)</u> \$
		<u>November 30, 2023</u> \$	<u>November 30, 2024</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
548	Other Power - Operations	-	-	-
557	Other Power Supply - Oper	-	-	-
588	Distribution Exp - Oper - Elec	-	-	-
850	Op Superv_Eng-Gas Trans	-	-	-
852	Communication System Exp Scada	-	-	-
857	Measuring_Regulating Stn Exp	-	-	-
859	Gas Transmission Exp	-	-	-
870	Supervision and Engineering	10,150,835	9,341,537	(809,298)
871	Distribution Load Dispatching	350,299	335,737	(14,562)
874	Mains and Services Expenses	23,897,057	19,773,362	(4,123,695)
875	Measuring and Regulating Station Expenses - General	831,619	893,885	62,265
876	Measuring and Regulating Station Expenses - Industrial	364,231	396,370	32,140
878	Meters and House Regulators Expense	2,651,898	2,653,973	2,075
879	Customer Installations Expense	6,754,208	6,530,313	(223,896)
880	Other Expenses	4,473,815	3,953,677	(520,138)
881	Rents	(56,982)	12,446	69,428
TOTAL DISTRIBUTION EXPENSES - OPERATION		49,416,980	43,891,299	(5,525,681)
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
592	Distribution Exp - Maint-Elec	-	-	-
764	Production Expenses - Maint	16,756	22,450	5,694
863	Maint-Mains	-	-	-
864	Transmission Exp - Maint-Gas	6,343	-	(6,343)
885	Supervision and Engineering	199,036	195,455	(3,581)
886	Structures and Improvements	240,743	278,373	37,631
887	Mains	16,619,619	13,654,243	(2,965,376)
889	Measuring and Regulating Station Expenses - General	1,676,696	1,848,938	172,241
890	Measuring and Regulating Station Expenses - Industrial	143,505	135,023	(8,482)
892	Services	2,625,641	2,759,416	133,775
893	Meters and House Regulators	574,662	515,416	(59,246)
894	Other Equipment	1,293,810	1,086,269	(207,542)
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		23,396,811	20,495,583	(2,901,228)
TOTAL DISTRIBUTION EXPENSES		72,813,791	64,386,882	(8,426,909)
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	5	(3)	(7)
902	Meter Reading Expenses	764,300	747,933	(16,367)
903	Customer Records and Collections Expenses	8,883,324	8,581,984	(301,341)
904	Uncollectible Accounts	42,233,137	34,193,142	(8,039,995)
905	Miscellaneous Customer Accounts expenses	3,091	2,606	(485)
TOTAL CUSTOMER ACCOUNTS EXPENSES		51,883,857	43,525,662	(8,358,196)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2023 \$	November 30, 2024 \$	
	<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>			
907	Supervision	-	-	-
908	Customer Assistance	5,567,830	2,956,150	(2,611,680)
909	Informational / Instructional Advertising	286,220	207,388	(78,832)
910	Miscellaneous Customer Service and Information	1,337,902	1,398,870	60,968
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	7,191,952	4,562,408	(2,629,544)
	<u>SALES EXPENSE</u>			
911	Supervision	-	-	-
912	Demonstration	(190)	4,076	4,267
913	Advertising	26,768	-	(26,768)
916	Miscellaneous	126	-	(126)
	TOTAL SALES EXPENSE	26,704	4,076	(22,627)
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>			
920	Administrative and General Salaries	30,171,350	40,483,253	10,311,903
921	Office Supplies and Expenses	4,091,038	4,590,267	499,230
922	Administrative Expenses Transferred - Credit	-	-	-
923	Outside Services Employed	25,359,422	26,441,014	1,081,592
924	Property Insurance	295,338	258,678	(36,659)
925	Injuries and Damages	5,248,799	5,665,478	416,679
926	Employee Pensions and Benefits	15,377,166	15,266,274	(110,893)
928	Regulatory Commission Expenses	2,422,223	3,405,175	982,952
930	Miscellaneous General	1,145,585	864,451	(281,133)
931	Rent - General	4,219,111	3,321,578	(897,533)
932	Maintenance General Plant	6,577,334	6,757,906	180,572
935	Maint General Plant Electric	-	(41)	(41)
	TOTAL ADMINISTRATIVE AND GENERAL	94,907,365	107,054,034	12,146,668
	TOTAL OPERATION AND MAINTENANCE	501,113,445	385,328,022	(115,785,422)
403-405	Depreciation	106,655,541	116,722,614	10,067,073
408	Taxes Other Than Income Taxes	3,789,421	4,204,205	414,784
	Deductions Before Federal and State Income Taxes	611,558,407	506,254,841	(105,303,565)
	Net Utility Operating Income Before Income Taxes	248,914,547	230,678,714	(18,235,833)
409	Income Taxes: Federal	15,376,154	60,451	(15,315,703)
409	Income Taxes: State	3,896,138	4,698,628	802,490
410	Provision for Deferred Income Taxes - Federal	36,825,502	42,949,295	6,123,793
410	Provision for Deferred Income Taxes - State	2,306,587	14,819,773	12,513,186
411	Provision for Deferred Income Taxes - Credit	(18,257,495)	(28,319,702)	(10,062,207)
	Total Income Taxes	40,146,886	34,208,445	(5,938,441)
	Net Utility Operating Income	208,767,661	196,470,269	(12,297,392)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The decrease is primarily due to decreased gas cost and USP rates and for the 12 months ended November 2024.	(99,758,518)
ACCOUNT 481.1 - COMMERCIAL SALES	The decrease is primarily due to decreased gas cost and USP rates for the 12 months ended November 2024.	(35,304,300)
ACCOUNT 481.2 INDUSTRIAL SALES	The decrease is primarily due to decreased gas cost and USP rates for the 12 months ended November 2024.	(1,559,333)
ACCOUNT 481.3 OTHER	No change.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue is due to less charges charged to customers for the 12 months ended November 2024.	(385,173)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The decrease is due to decreased miscellaneous revenue primarily from decreased reconnect fees for the 12 months ended November 2024.	(8,599)
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to increased transportation billings.	5,025,348
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	No change.	-
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The increase is primarily due to increased unbilled revenue offset by decreased off system sales.	8,451,177
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>(123,539,399)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The decrease is primarily due to an decrease in purchased gas costs for the 12 months ended November 30, 2024.	(108,494,689)
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased labor for measuring and regulating station expenses.	(125)
DISTRIBUTION - OPERATION EXPENSES	The decrease is primarily due to decrease in mains and service expense, supervision and engineering, customer installation expense, gas used in operations and nonreportable damages.	(5,525,681)
DISTRIBUTION - MAINTENANCE EXPENSES	The decrease is primarily related to maintenance/repair, of service mains, construction services, paving restoration, corrosion maintenance, environmental health & safety, and leak repair partially offset by increase in regulating station expense and other equipment.	(2,901,228)
CUSTOMER ACCOUNTS EXPENSE	On premise customer collection expense decreased for the 12 months ended November 2024 primarily due to uncollectible accounts and collection expense.	(8,358,196)
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The decrease is primarily due to an decrease in the Universal Service Plan ("USP") rate for the 12 months ended November 2024. The decrease in rates is primarily due to a decrease in gas costs and a decrease in costs of customers utilizing the program.	(2,629,544)
SALES EXPENSE	The decrease is primarily due to decreased charges for advertising.	(22,627)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to an increases in employee related costs.	12,146,668
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<u><u>(115,785,422)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2024 AND NOVEMBER 30, 2023

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	10,067,073
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to incentive payroll taxes, which follows increased incentive compensation for the 12 months ended November, 2024.	414,784
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The decrease is primarily due to book vs tax timing differences for property and gas inventory.	(14,513,213)
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The increase is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	18,636,979
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	(10,062,207)
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr/> <u>(12,297,392)</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2024:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	56,318,690
Unbilled Revenue	495xxxxx	(48,079,926)
Unbilled Revenue-Transportation	4893xxxx	(8,238,764)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 14,164,516
Unrecovered Purchased Gas Costs	19100800	(14,164,516)

Accounting Entries for November 30, 2023:

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

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

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2024 was 445,783.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2024. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2024.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2024, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2024, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

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

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

- (i) For each major classification of customers

(a) MCF or Dth sales

(b) Dollar Revenues

(c) Forfeited discounts (Total if not available by classification).

(d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.

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

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

(a) Fuel Adjustment Surcharge

(b) State Tax Surcharge

(c) Any other surcharge being used to collect revenue.

(d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

Provide details of the method followed.

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

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

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

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

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

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

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

Line No.	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	4,137,432	26,855,440.5	536,608,981	64,313,640	600,922,621
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	260,811	2,449,862.6	44,319,791	(69,353)	44,250,438
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	312,915	7,755,944.6	114,014,376	12,771,209	126,785,585
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	66,883.9	264,283	0	264,283
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	937	989,567.7	11,409,632	1,006,430	12,416,062
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	4,398,243	29,305,303.1	580,928,772	64,244,287	645,173,059
14	Total Small General Sales Service	312,915	7,755,944.6	114,014,376	12,771,209	126,785,585
15	Total Negotiated Sales Service	12	66,883.9	264,283	0	264,283
16	Total Large General Sales Service	<u>937</u>	<u>989,567.7</u>	<u>11,409,632</u>	<u>1,006,430</u>	<u>12,416,062</u>
17	Total Tariff Sales	4,712,107	38,117,699.3	706,617,063	78,021,926	784,638,989

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

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

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Distribution Service					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	584,084	4,030,973.1	67,929,991	9,109,650	77,039,641
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	101,579	3,376,513.9	38,260,230	5,298,272	43,558,502
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	26,794	3,558,633.2	28,036,636	4,693,197	32,729,833
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,434	6,171,137.8	34,535,033	6,068,064	40,603,097
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	867	10,366,475.0	28,619,854	6,120,592	34,740,446
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	49	2,728,000.7	426,958	0	426,958
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	72	3,201,091.0	1,535,655	0	1,535,655
16	Rate Schedule Flexible Rate and Negotiated Contract Services					
17	Flex and Negotiated Contract Services	144	8,675,622.4	3,021,406	644	3,022,050
18	Distribution Service Summary by Rate Class					
19	Total Residential Distribution Service	584,084	4,030,973.1	67,929,991	9,109,650	77,039,641
20	Total Small General Distribution Service (SCD, SGDS)	128,373	6,935,147	66,296,866	9,991,469	76,288,335
21	Total Small Distribution Service (SDS)	4,434	6,171,138	34,535,033	6,068,064	40,603,097
22	Total Large Distribution Service	867	10,366,475.0	28,619,854	6,120,592	34,740,446
23	Total Main Line Distribution Service	121	5,929,091.7	1,962,613	0	1,962,613
24	Total Flex and Negotiated Contract Service	<u>144</u>	<u>8,675,622.4</u>	<u>3,021,406</u>	<u>644</u>	<u>3,022,050</u>
25	Total Distribution Service	718,023	42,108,447.1	202,365,763	31,290,419	233,656,182

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

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

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,982,327	33,336,276.2	648,858,763	73,353,937	722,212,700
3	Total Small Commercial & Industrial	445,722	20,862,229.5	214,846,275	28,830,742	243,677,017
4	Total Large Commercial & Industrial	<u>2,081</u>	<u>26,027,640.7</u>	<u>45,277,788</u>	<u>7,127,666</u>	<u>52,405,454</u>
5	Total Throughput	5,430,130	80,226,146.4	908,982,826	109,312,345	1,018,295,171
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,879,765	0	1,879,765
8	488 - Miscellaneous Service Revenues			107,664	0	107,664
9	493 - Rent from Gas Property			0	0	0
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			45,141	0	45,141
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			2,032,569	0	2,032,569
15	Total Company Revenue			911,015,395	109,312,345	1,020,327,740

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

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

Line No.	Acct No	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Gas Proc. Charge (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Merchant Function Chrg (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider EE (7) <i>(Ex 3, Sch 9)</i>	Test Year Pipeline/ Penalty Rfd (8) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue (9) \$ Adj.	Weather Adjustment (10) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (11=12-(1-10)) \$	Annualized Base Revenue (12) \$ <i>(Ex 3, Sch 1)</i>
1	GAS SERVICE REVENUE													
2	480	Residential Sales Revenue	470,678,017	(110,405,126)	(23,862,890)	(282,248)	(849,388)	(22,884)	(815,924)	953,867	0	43,645,763	2,924,396	381,963,583
3	481	Comm/Ind Sales Revenue	94,792,233	(34,200,946)	0	(87,310)	(66,181)	(6,838)	0	147,013	0	7,475,108	6,844,844	74,897,923
4	495	Unbilled Revenue	203,487	222,854	832,000	0	0	0	0	(1,258,341)	0	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL GAS SERVICE REV		565,673,736	(144,383,218)	(23,030,890)	(369,558)	(915,569)	(29,722)	(815,924)	1,100,880	(1,258,341)	51,120,871	9,769,241	456,861,506
7	487	Forfeited Discounts	1,511,996	0	0	0	0	0	0	0	0	0	367,769	1,879,765
8	488	Miscellaneous Service Rev	107,664	0	0	0	0	0	0	0	0	0	0	107,664
9	489	Transportation of Gas	162,516,984	(12,625,200)	(3,602,497)	0	0	(9,432)	(123,101)	192,632	0	14,765,520	13,591,922	174,706,827
10	489	Trans of Gas - Unbilled	(362,863)	0	0	0	0	0	0	0	362,863	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	7,440,899	(7,436,868)	0	0	0	0	0	0	0	0	(4,030)	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	0	0	0	0	45,141
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL OTHER OPER. REV		171,259,819	(20,062,068)	(3,602,497)	0	0	(9,432)	(123,101)	192,632	362,863	14,765,520	13,955,660	176,739,396
18	TOTAL REVENUE		736,933,555	(164,445,287)	(26,633,387)	(369,558)	(915,569)	(39,154)	(939,025)	1,293,512	(895,477)	65,886,391	23,724,901	633,600,902
19	SALES VOL (Dth) Phy. Flow													
20		Residential Sales	24,977,793.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,178,627.4	148,882.0	29,305,303.1
21		Commercial Sales	7,564,120.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,039,294.8	(12,479.0)	8,590,936.2
22		Industrial Sales	221,460.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	221,460.0
23		Unbilled Sales	(183,078.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	183,078.4	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	TOTAL GAS SERVICE SALES		32,580,295.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	183,078.4	5,217,922.2	136,403.0	38,117,699.3
26	TRANSPORTATION VOL (Dth) Phy. Flow													
27		Residential Transportation	3,454,668.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	576,304.8	0.0	4,030,973.1
28		Commercial Transportation	13,729,316.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,775,156.2	(1.0)	15,504,472.1
29		Industrial Transportation	22,573,001.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22,573,001.9
30		Unbilled Transportation	(77,016.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	77,016.8	0.0	0.0	0.0
31	TOTAL TRANS VOLUME		39,679,970.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	77,016.8	2,351,461.0	(1.0)	42,108,447.1
32	TOTAL THROUGHPUT		72,260,266.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	260,095.2	7,569,383.2	136,402.0	80,226,146.4

[1] Included in Comm/Ind.

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

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

Line No.	Acct No	Description	Annualized Base Revenue (1) \$ (Exh 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 3, Sch 1)	Annualized Merchant Function Chrg (5) \$ (Ex 3, Sch 1)	Annualized Rider CC (6) \$ (Ex 3, Sch 1)	Annualized Rider EE (7) (Ex 3, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 3, Sch 1)
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	381,963,583	168,819,059	27,623,506	331,149	1,093,088	26,855	1,071,532	580,928,772
3	481	Comm/Ind Sales Revenue	74,897,923	50,607,780	0	98,824	76,008	7,756	0	125,688,291
4	495	Unbilled Revenue	0	0	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	456,861,506	219,426,839	27,623,506	429,973	1,169,096	34,611	1,071,532	706,617,063
7	487	Forfeited Discounts	1,879,765	0	0	0	0	0	0	1,879,765
8	488	Miscellaneous Service Rev.	107,664	0	0	0	0	0	0	107,664
9	489	Transportation of Gas	174,706,827	23,340,874	4,146,259	0	0	10,967	160,836	202,365,763
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	45,141
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	176,739,396	23,340,874	4,146,259	0	0	10,967	160,836	204,398,332
18		TOTAL REVENUE	633,600,902	242,767,713	31,769,765	429,973	1,169,096	45,578	1,232,368	911,015,395
19 SALES VOL (Dth)										
20		Residential Sales	29,305,303.1	0.0	0.0	0.0	0.0	0.0	0.0	29,305,303.1
21		Commercial Sales	8,590,936.2	0.0	0.0	0.0	0.0	0.0	0.0	8,590,936.2
22		Industrial Sales	221,460.0	0.0	0.0	0.0	0.0	0.0	0.0	221,460.0
23		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	38,117,699.3	0.0	0.0	0.0	0.0	0.0	0.0	38,117,699.3
26 TRANSPORTATION VOLUMES (Dth)										
27		Residential Transportation	4,030,973	0.0	0.0	0.0	0.0	0.0	0.0	4,030,973.1
28		Commercial Transportation	15,504,472	0.0	0.0	0.0	0.0	0.0	0.0	15,504,472.1
29		Industrial Transportation	22,573,002	0.0	0.0	0.0	0.0	0.0	0.0	22,573,001.9
30		Unbilled Transportation	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	42,108,447.1	0.0	0.0	0.0	0.0	0.0	0.0	42,108,447.1
32		TOTAL THROUGHPUT	80,226,146.4	0.0	0.0	0.0	0.0	0.0	0.0	80,226,146.4

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

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

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,137,432		17.25	71,370,702	
3	Commodity Charge:					
4	All Gas Consumed		26,855,440.5	10.4450	280,505,076	
5	Rider USP - Universal Service Plan		26,855,440.5	1.0286	27,623,506	
6	Rider CC - Customer Choice		26,855,440.5	0.0010	26,855	
7	Rider EE - Energy Efficiency Rider		26,855,440.5	0.0399	1,071,532	
8	Gas Procurement Charge		26,855,440.5	0.0113	<u>303,466</u>	
9	Subtotal				380,901,137	
10	STAS				<u>0</u>	
11	Base Rate Revenue				380,901,137	
12	Gas Cost		26,855,440.5	5.7607	154,706,136	
13	Merchant Function Charge		<u>26,855,440.5</u>	0.0373	<u>1,001,708</u>	
14	Total Rate Schedule RSS	4,137,432	26,855,440.5		536,608,981	19.9814
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	260,811		17.25	4,498,990	
17	Commodity Charge:					
18	All Gas Consumed		2,449,862.6	10.4450	25,588,815	
19	Gas Procurement Charge		2,449,862.6	0.0113	<u>27,683</u>	
20	Subtotal				30,115,488	
21	STAS				<u>0</u>	
22	Base Rate Revenue				30,115,488	
23	Gas Cost		2,449,862.6	5.7607	14,112,923	
24	Merchant Function Charge		<u>2,449,862.6</u>	0.0373	<u>91,380</u>	
25	Total Rate Schedule CAP	260,811	2,449,862.6		44,319,791	18.0907
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	282,178		33.00	9,311,874	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		3,964,188.8	8.0554	31,933,126	
31	Rider CC - Customer Choice		3,964,188.8	0.0010	3,964	
32	Gas Procurement Charge		3,964,188.8	0.0113	<u>44,795</u>	
33	Subtotal				41,293,759	
34	STAS				<u>0</u>	
35	Base Rate Revenue				41,293,759	
36	Gas Cost		3,964,188.8	5.7607	22,836,502	
37	Merchant Function Charge		<u>3,964,188.8</u>	0.0098	<u>38,849</u>	
38	Total Rate Schedule SGSS ≤ 6,440	282,178	3,964,188.8		64,169,110	16.1872
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	30,737		63.00	1,936,431	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		3,791,755.8	6.8522	25,981,869	
44	Rider CC - Customer Choice		3,791,755.8	0.0010	3,792	
45	Gas Procurement Charge		3,791,755.8	0.0113	<u>42,847</u>	
46	Subtotal				27,964,939	
47	STAS				<u>0</u>	
48	Base Rate Revenue				27,964,939	
49	Gas Cost		3,791,755.8	5.7607	21,843,168	
50	Merchant Function Charge		<u>3,791,755.8</u>	0.0098	<u>37,159</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	30,737	3,791,755.8		49,845,266	13.1457

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

Exhibit No. 3
Schedule No. 1
Page 2 of 6
Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills (1)</u>	<u>Volumes (2)</u>	<u>Base Rate (3)</u>	<u>Revenue (4)</u>	<u>Average Rate (5)</u>
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>	<i>\$/DTH</i>	<i>\$</i>	<i>\$/DTH</i>
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	> 540,000 to ≤ 1,074,000 Therms Annually		66,883.9	0.3437	<u>22,988</u>	
6	Subtotal		66,883.9		36,776	
7	STAS				0	
8	Base Rate Revenue				36,776	
9	Gas Cost - Commodity		66,883.9	(workpaper)	219,954	
10	Gas Cost - Demand		<u>660.0</u>	(workpaper)	<u>7,553</u>	
11	Total Rate Schedule NSS	12	66,883.9		264,283	3.9514
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 ≤ 110,000 Therms Annually	541		304.32	164,637	
15	> 110,000 to ≤ 540,000 Therms Annually	372		1,380.38	513,501	
16	>540,000 to ≤ 1,074,000 Therms Annually	12		3,502.84	42,034	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		5,448.36	65,380	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,506.98	0	
19	> 7,500,000 Therms Annually	0		15,565.61	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		369,449.1	5.2045	1,922,798	
22	> 110,000 to ≤ 540,000 Therms Annually		608,249.2	4.8659	2,959,680	
23	>540,000 to ≤ 1,074,000 Therms Annually		2,850.4	2.7481	7,833	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		9,019.0	2.4375	21,984	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	2.1874	0	
26	> 7,500,000 Therms Annually		0.0	1.3017	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		977,698.3	0.0113	11,048	
28	Gas Procurement - > 540,000 Therms Annually		11,869.4	0.0113	134	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				5,709,029	
32	Gas Cost - ≤ 540,000 Therms Annually		977,698.3	5.7607	5,632,227	
33	Gas Cost - > 540,000 Therms Annually		<u>11,869.4</u>	5.7607	<u>68,376</u>	
34	Total Rate Schedule LGSS	937	989,567.7		11,409,632	11.5299
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				381,963,583	
37	STAS				0	
38	Rider USP				27,623,506	
39	Merchant Function Charge				1,093,088	
40	Gas Procurement Charge				331,149	
41	Rider CC				26,855	
42	Rider EE				1,071,532	
43	Gas Cost				<u>168,819,059</u>	
44	Total Residential Sales	4,398,243	29,305,303.1		580,928,772	
45	Base Rate Revenue				69,163,300	
46	STAS				0	
47	Merchant Function Charge				76,008	
48	Gas Procurement Charge				87,642	
49	Rider CC				7,756	
50	Gas Cost				<u>44,679,670</u>	
51	Total Small General Sales	312,915	7,755,944.6		114,014,376	
52	Base Rate Revenue				36,776	
53	STAS				0	
54	Gas Cost				<u>227,507</u>	
55	Total Negotiated Sales	12	66,883.9		264,283	
56	Base Rate Revenue				5,697,847	
57	STAS				0	
58	Gas Procurement Charge				11,182	
59	Gas Cost				<u>5,700,603</u>	
60	Total Large General Sales	937	989,567.7		11,409,632	
61	Total Tariff Sales	4,712,107	38,117,699.3		706,617,063	

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

Exhibit No. 3
Schedule No. 1
Page 3 of 6
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 RDS - Residential Distribution Service (Choice)						
2	Customer Charge	584,084		17.25	10,075,449	
3	Commodity Charge:					
4	All Gas Consumed		4,030,973.1	10.4450	42,103,514	
5	Rider USP - Universal Service Plan		4,030,973.1	1.0286	4,146,259	
6	Rider CC - Customer Choice		4,030,973.1	0.0010	4,031	
7	Rider EE - Energy Efficiency Rider		4,030,973.1	0.0399	160,836	
8	Subtotal				56,490,089	
9	STAS				0	
10	Base Rate Revenue				56,490,089	
11	Gas Cost		<u>4,030,973.1</u>	2.8380	<u>11,439,902</u>	
12	Total Rate Schedule RDS	584,084	4,030,973.1		67,929,991	16.8520
13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	86,832		33.00	2,865,456	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,448,837.1	8.0554	11,670,962	
18	Rider CC		1,448,837.1	0.0010	1,449	
19	Subtotal				14,537,867	
20	STAS				0	
21	Base Rate Revenue				14,537,867	
22	Gas Cost		<u>1,448,837.1</u>	2.8380	<u>4,111,800</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	86,832	1,448,837.1		18,649,667	12.8722
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	14,747		63.00	929,061	
27	Commodity Charge:					
28	>6,440 to ≤ 64,400 Therms Annually		1,927,676.8	6.8522	13,208,827	
29	Rider CC		1,927,676.8	0.0010	1,928	
30	Subtotal				14,139,816	
31	STAS				0	
32	Base Rate Revenue				14,139,816	
33	Gas Cost		<u>1,927,676.8</u>	2.8380	<u>5,470,747</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,747	1,927,676.8		19,610,563	10.1732
35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	10,474		33.00	345,642	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		48,489.0	7.9622	386,079	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		<u>190,361.1</u>	7.9622	1,515,693	
43	Rider CC		238,850.1	0.0010	239	
44	Subtotal				2,247,653	
45	STAS				0	
46	Subtotal				2,247,653	
47	Priority 1 Gas Cost		48,489.0	3.3208	<u>161,022</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	10,474	238,850.1		2,408,675	10.0845

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

Exhibit No. 3
Schedule No. 1
Page 4 of 6
Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	>6,440 to ≤ 64,400 Therms Annually	16,320		63.00	1,028,160	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		649,663.6	6.7592	4,391,206	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,670,119.5</u>	6.7592	18,047,872	
9	Rider CC		3,319,783.1	0.0010	3,320	
10	Subtotal				23,470,558	
11	STAS				<u>0</u>	
12	Subtotal				23,470,558	
13	Priority 1 Gas Cost		649,663.6	3.3208	<u>2,157,403</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,320	3,319,783.1		25,627,961	7.7198
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	1,947		304.32	592,511	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,487</u>		1,380.38	3,433,005	
19	Commodity Charge:	4,434				
20	> 64,400 to ≤ 110,000 Therms Annually		1,421,668.9	5.2045	7,399,076	
21	> 110,000 to ≤ 540,000 Therms Annually		<u>4,749,468.9</u>	4.8659	<u>23,110,441</u>	
22	Subtotal		6,171,137.8		34,535,033	
23	STAS				<u>0</u>	
24	Total Rate Schedule SDS	4,434	6,171,137.8		34,535,033	5.5962
25	<u>Rate Schedule LDS - Large Distribution Service</u>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	506		3,502.84	1,772,437	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		5,448.36	1,705,337	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		10,506.98	378,251	
30	> 7,500,000 Therms Annually	<u>12</u>		15,565.61	<u>186,787</u>	
31	Total	867			4,042,812	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,087,207.9	2.7481	8,483,956	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,880,904.1	2.4375	11,897,204	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,212,524.0	2.1874	2,652,275	
36	> 7,500,000 Therms Annually		<u>1,185,839.0</u>	1.3017	<u>1,543,607</u>	
37	Total Deliveries		10,366,475.0		24,577,042	
38	Subtotal				28,619,854	
39	STAS				<u>0</u>	
40	Total Rate Schedule LDS	867	10,366,475.0		28,619,854	2.7608
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		2,728,000.7	0.0937	255,614	
51	Subtotal				426,958	
52	STAS				<u>0</u>	
53	Total Rate Schedule MLDS - Class I	49	2,728,000.7		426,958	0.1565

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

Exhibit No. 3
Schedule No. 1
Page 5 of 6
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 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	72		4,096.00	294,912	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	72			294,912	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		3,201,091.0	0.3876	1,240,743	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		3,201,091.0		1,240,743	
12	Subtotal				1,535,655	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	72	3,201,091.0		1,535,655	0.4797
15	Flexible Rate and Negotiated Contract Services					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		33.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		63.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		304.32	3,652	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,380.38	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		3,502.84	0	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		5,448.36	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,506.98	0	
24	LDS > 7,500,000 Therms Annually	0		15,565.61	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			3,652	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,675,622.4	<i>(workpaper)</i>	<u>1,737,122</u>	
37	Subtotal				3,021,406	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,675,622.4		3,021,406	

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

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1 Distribution Service Summary by Rate Class					
2	Base Rate Revenue				52,178,963
3	STAS				0
4	Rider USP				4,146,259
5	Rider CC				4,031
6	Rider EE				160,836
7	Gas Cost				<u>11,439,902</u>
8	Total Residential Distribution Service	584,084	4,030,973.1		67,929,991
9	Base Rate Revenue				54,388,958
10	STAS				0
11	Rider CC				6,936
12	Gas Cost				<u>11,900,972</u>
13	Total Small General Distribution Service (SCD, SGDS)	128,373	6,935,147.1		66,296,866
14	Base Rate Revenue				34,535,033
15	STAS				0
16	Total Small Distribution Service	4,434	6,171,137.8		34,535,033
17	Base Rate Revenue				28,619,854
18	STAS				0
19	Total Large Distribution Service	867	10,366,475.0		28,619,854
20	Base Rate Revenue				1,962,613
21	STAS				0
22	Total Main Line Distribution Service	121	5,929,091.7		1,962,613
23	Base Rate Revenue				3,021,406
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,675,622.4		3,021,406
26	Total Distribution Service	718,023	42,108,447.1		202,365,763
27 Total Company Throughput					
		5,430,130	80,226,146.4		908,982,826
28 Other Operating Revenue					
29	487 - Forfeited Discounts				1,879,765
30	488 - Miscellaneous Service Revenues				107,664
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				45,141
35	496 - Provision For Rate Refunds				0
36	Total Other Operating Revenue				2,032,569
37 Total Company Revenue					
					911,015,395

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule RSS - Residential Sales Service								
2	Total Rate Schedule RSS	4,065,787	0	18,398	(4,968)	0	58,215	4,137,432	
3	Rate Schedule CAP - Residential Sales Service CAP								
4	Total Rate Schedule CAP	256,994	0	0	0	0	3,817	260,811	
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,400 Therms Annually)								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	280,777	0	1,301	(2,082)	0	1,798	281,794	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>382</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>384</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	281,159	0	1,301	(2,082)	0	1,800	282,178	
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	30,137	0	0	0	0	99	30,236	
14	INDUSTRIAL								
15	>6,440 to ≤ 64,400 Therms Annually	<u>496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>501</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	30,633	0	0	0	0	104	30,737	
17	Rate Schedule NSS - Negotiated Sales Service								
18	COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	Rate Schedule LGSS - Large General Sales Service								
24	COMMERCIAL								
25	> 64,400 <= 110,000 Therms Annually	456	0	0	0	0	0	456	
26	> 110,000 to ≤ 540,000 Therms Annually	322	1	0	0	0	1	324	
27	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	790	1	0	0	0	1	792	
32	INDUSTRIAL								
33	> 64,400 <= 110,000 Therms Annually	84	0	0	0	0	1	85	
34	> 110,000 to ≤ 540,000 Therms Annually	48	0	0	0	0	0	48	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	144	0	0	0	0	1	145	
40	Total Rate Schedule LGSS	934	1	0	0	0	2	937	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	4,322,781	0	18,398	(4,968)	0	62,032	4,398,243	
43	Total Commercial Sales	311,716	1	1,301	(2,082)	0	1,898	312,834	
44	Total Industrial Sales	<u>1,022</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>1,030</u>	
45	Total Tariff Sales	4,635,519	1	19,699	(7,050)	0	63,938	4,712,107	

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	580,342	0	0	0	0	3,742	584,084
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	86,530	0	0	0	0	302	86,832
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	>6,440 to ≤ 64,400 Therms Annually	<u>14,718</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29</u>	<u>14,747</u>
7	Total Rate Schedule SCD	101,248	0	0	0	0	331	101,579
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	<u>10,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>10,426</u>
11	Total Commercial Bills Under SGDS	10,410	0	0	0	0	16	10,426
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	<u>48</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>
14	Total Industrial Bills Under SGDS	48	0	0	0	0	0	48
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,458	0	0	0	0	16	10,474
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	>6,440 to ≤ 64,400 Therms Annually	<u>15,763</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41</u>	<u>15,804</u>
19	Total Commercial Bills Under SGDS	15,763	0	0	0	0	41	15,804
20	INDUSTRIAL							
21	>6,440 to ≤ 64,400 Therms Annually	<u>515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>516</u>
22	Total Industrial Bills Under SGDS	515	0	0	0	0	1	516
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,278	0	0	0	0	42	16,320
24	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,000 Therms Annually	1,852	(4)	0	0	0	3	1,851
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,596</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>1,603</u>
28	Total Commercial Bills Under SDS	3,448	0	0	0	0	6	3,454
29	Rate Schedule SDS - Small Distribution Service							
30	INDUSTRIAL							
31	> 64,400 to ≤ 110,000 Therms Annually	96	0	0	0	0	0	96
32	> 110,000 to ≤ 540,000 Therms Annually	<u>884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>884</u>
33	Total Industrial Bills Under SDS	980	0	0	0	0	0	980
34	Total Rate Schedule SDS	4,428	0	0	0	0	6	4,434

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to ≤ 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	72	0	0	0	0	0	72
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	INDUSTRIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	348	0	0	0	0	2	350
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	1	241
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36
12	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
13	Total Industrial Bills Under LDS	636	0	0	0	0	3	639
14	Total Rate Schedule LDS	864	0	0	0	0	3	867
15	Rate Schedule MLDS - Main Line Distribution Service - Class I							
16	COMMERCIAL							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	INDUSTRIAL							
24	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	1	13
28	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
29	Total Industrial Bills Under MLDS-I	36	0	0	0	0	1	37
30	Total Rate Schedule MLDS - Class I	48	0	0	0	0	1	49
31	Rate Schedule MLDS - Main Line Distribution Service - Class II							
32	COMMERCIAL							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	72	0	0	0	0	0	72
40	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under MLDS-II	72	0	0	0	0	0	72
42	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72

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

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industriall 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	580,342	0	0	0	0	3,742	584,084	
43	Total Commercial	131,133	0	0	0	0	394	131,527	
44	Total Industrial	<u>2,407</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>2,412</u>	
45	Total Distribution Service	713,882	0	0	0	0	4,141	718,023	
46	Total Company Throughput	5,349,401	1	19,699	(7,050)	0	68,079	5,430,130	

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

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

Line No.	Description	Physical	Weather	Industrial & Lg Com	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1 Rate Schedule RSS - Residential Sales Service								
2	All Gas Consumed	22,884,430.5	3,822,128.0	0.0	182,270.0	(33,388.0)	0.0	26,855,440.5
3 Rate Schedule CAP - Residential Sales Service CAP								
4	All Gas Consumed	2,093,363.2	356,499.4	0.0	0.0	0.0	0.0	2,449,862.6
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)								
6 COMMERCIAL								
7	Less Than 6,440 Therms Annually	3,477,412.1	488,706.9	0.0	87,347.0	(102,426.0)	0.0	3,951,040.0
8 INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>13,148.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>13,148.8</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,490,560.9	488,706.9	0.0	87,347.0	(102,426.0)	0.0	3,964,188.8
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	3,275,853.8	443,728.8	0.0	0.0	0.0	0.0	3,719,582.6
14 INDUSTRIAL								
15	>6,440 to ≤ 64,400 Therms Annually	<u>72,173.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>72,173.2</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,348,027.0	443,728.8	0.0	0.0	0.0	0.0	3,791,755.8
17 Rate Schedule NSS - Negotiated Sales Service								
18 COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	59,176.0	7,707.9	0.0	0.0	0.0	0.0	66,883.9
20 INDUSTRIAL								
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate NSS	59,176.0	7,707.9	0.0	0.0	0.0	0.0	66,883.9
23 Rate Schedule LGSS - Large General Sales Service								
24 COMMERCIAL								
25	> 64,400 <= 110,000 Therms Annually	290,626.7	39,924.4	0.0	0.0	0.0	0.0	330,551.1
26	> 110,000 to ≤ 540,000 Therms Annually	458,563.8	58,864.4	2,600.0	0.0	0.0	0.0	520,028.2
27	>540,000 to ≤ 1,074,000 Therms Annually	2,488.0	362.4	0.0	0.0	0.0	0.0	2,850.4
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	751,678.5	99,151.2	2,600.0	0.0	0.0	0.0	853,429.7
32 Rate Schedule LGSS - Large General Sales Service								
33 INDUSTRIAL								
34	> 64,400 <= 110,000 Therms Annually	38,898.0	0.0	0.0	0.0	0.0	0.0	38,898.0
35	> 110,000 to ≤ 540,000 Therms Annually	88,221.0	0.0	0.0	0.0	0.0	0.0	88,221.0
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	9,019.0	0.0	0.0	0.0	0.0	0.0	9,019.0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40	Total Industrial LGSS	136,138.0	0.0	0.0	0.0	0.0	0.0	136,138.0
41	Total Rate Schedule LGSS	887,816.5	99,151.2	2,600.0	0.0	0.0	0.0	989,567.7

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

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

Line No.	Description	Physical	Weather	Industrial & Lg Com	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	24,977,793.7	4,178,627.4	0.0	182,270.0	(33,388.0)	0.0	29,305,303.1
3	Total Commercial Sales	7,564,120.4	1,039,294.8	2,600.0	87,347.0	(102,426.0)	0.0	8,590,936.2
4	Total Industrial Sales	<u>221,460.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>221,460.0</u>
5	Total Tariff Sales	32,763,374.1	5,217,922.2	2,600.0	269,617.0	(135,814.0)	0.0	38,117,699.3
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	3,454,668.3	576,304.8	0.0	0.0	0.0	0.0	4,030,973.1
8	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,269,794.1	179,043.0	0.0	0.0	0.0	0.0	1,448,837.1
10	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,700,382.2</u>	<u>227,294.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,927,676.8</u>
12	Total Rate Schedule SCD	2,970,176.3	406,337.6	0.0	0.0	0.0	0.0	3,376,513.9
13	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14	COMMERCIAL							
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	42,674.6	5,814.4	0.0	0.0	0.0	0.0	48,489.0
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	<u>165,640.9</u>	<u>23,366.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>189,007.1</u>
19	Total Commercial SGDS	208,315.5	29,180.6	0.0	0.0	0.0	0.0	237,496.1
20	INDUSTRIAL							
21	Priority 1 - Aggregation							
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation							
24	Less Than 6,440 Therms Annually	<u>1,354.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,354.0</u>
25	Total Industrial SGDS	1,354.0	0.0	0.0	0.0	0.0	0.0	1,354.0
26	Total Rate Schedule SGDS ≤ 6,440 Therms	209,669.5	29,180.6	0.0	0.0	0.0	0.0	238,850.1
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	573,319.5	76,344.1	0.0	0.0	0.0	0.0	649,663.6
31	All Other - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,226,593.8</u>	<u>302,964.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,529,558.6</u>
33	Total Commercial SGDS	2,799,913.3	379,308.9	0.0	0.0	0.0	0.0	3,179,222.2
34	INDUSTRIAL							
35	Priority 1 - Aggregation							
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	<u>140,560.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>140,560.9</u>
39	Total Industrial SGDS	140,560.9	0.0	0.0	0.0	0.0	0.0	140,560.9
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	2,940,474.2	379,308.9	0.0	0.0	0.0	0.0	3,319,783.1

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

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

Line No.	Description	Physical	Weather	Industrial & Lg Com	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1	Rate Schedule Flex and NCS							
2	COMMERCIAL							
3	Total Commercial Flex and NCS	2,051,305.0	247,063.4	0.0	0.0	0.0	0.0	2,298,368.4
4	INDUSTRIAL							
5	Total Industrial Flex and NCS	<u>6,377,254.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,377,254.0</u>
6	Total Rate Schedule Flex and NCS	8,428,559.0	247,063.4	0.0	0.0	0.0	0.0	8,675,622.4
7	Distribution Service Summary by Customer Class							
8	Total Residential	3,454,668.3	576,304.8	0.0	0.0	0.0	0.0	4,030,973.1
9	Total Commercial	13,729,316.9	1,775,156.2	(1.0)	0.0	0.0	0.0	15,504,472.1
10	Total Industrial	<u>22,573,001.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,573,001.9</u>
11	Total Distribution Service	39,756,987.1	2,351,461.0	(1.0)	0.0	0.0	0.0	42,108,447.1
12	Total Company Throughput	<u>72,520,361.2</u>	<u>7,569,383.2</u>	<u>2,599.0</u>	<u>269,617.0</u>	<u>(135,814.0)</u>	<u>0.0</u>	<u>80,226,146.4</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2024

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

<u>Line No.</u>	<u>Description</u>	<u>Physical Flow</u> (1) Dth <i>(Ex 3, Sch 3)</i>	<u>Normalized</u> (2) Dth <i>Workpapers</i>	<u>Normalized Adjustment</u> (3=2-1) Dth	<u>Base Rate</u> (4) \$/Dth	<u>Revenue</u> (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	22,884,430.5	26,706,558.5	3,822,128.0	10.4450	39,922,127
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,093,363.2	2,449,862.6	356,499.4	10.4450	3,723,636
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	3,477,412.1	3,966,119.0	488,706.9	8.0554	3,936,730
10	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	3,275,853.8	3,719,582.6	443,728.8	6.8522	3,040,518
13	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
14	COMMERCIAL					
15	> 540,000 to ≤ 1,074,000 Therms Annually	59,176.0	66,883.9	7,707.9	0.3437	2,649
16	<u>Rate Schedule LGSS - Large General Sales Service</u>					
17	COMMERCIAL					
18	> 64,400 <= 110,000 Therms Annually	290,626.7	330,551.1	39,924.4	5.2045	207,787
19	> 110,000 to ≤ 540,000 Therms Annually	458,563.8	517,428.2	58,864.4	4.8659	286,428
20	>540,000 to ≤ 1,074,000 Therms Annually	2,488.0	2,850.4	362.4	2.7481	996
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	2.4375	0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	2.1874	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	1.3017	0
24	Tariff Sales Summary by Customer Class					
25	Total Residential Sales	24,977,793.7	29,156,421.1	4,178,627.4		43,645,763
26	Total Commercial Sales	7,564,120.4	8,603,415.2	1,039,294.8		7,475,108.0

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2024

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

Line No.	Description	Physical Flow (1) Dth (Ex 3, Sch 3)	Normalized (2) Dth Workpapers	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	3,454,668.3	4,030,973.1	576,304.8	10.4450	6,019,504
4	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
5	COMMERCIAL					
6	Less Than 6,440 Therms Annually	1,269,794.1	1,448,837.1	179,043.0	8.0554	1,442,263
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
8	COMMERCIAL					
9	>6,440 to ≤ 64,400 Therms Annually	1,700,382.2	1,927,676.8	227,294.6	6.8522	1,557,468
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
11	COMMERCIAL					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	42,674.6	48,489.0	5,814.4	7.9622	46,295
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	<u>165,640.9</u>	<u>189,007.1</u>	<u>23,366.2</u>	7.9622	<u>186,046</u>
16	Total Commercial SGDS < 6,440	208,315.5	237,496.1	29,180.6		232,341.0
17	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
18	COMMERCIAL					
19	Priority 1 - Aggregation					
20	>6,440 to ≤ 64,400 Therms Annually	573,319.5	649,663.6	76,344.1	6.7592	516,025
21	All Other - Aggregation					
22	>6,440 to ≤ 64,400 Therms Annually	<u>2,226,593.8</u>	<u>2,529,558.6</u>	<u>302,964.8</u>	6.7592	<u>2,047,800</u>
23	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	2,799,913.3	3,179,222.2	379,308.9		2,563,825.0
24	<u>Rate Schedule SDS - Small Distribution Service</u>					
25	COMMERCIAL					
26	> 64,400 to ≤ 110,000 Therms Annually	1,203,750.0	1,364,489.9	160,739.9	5.2045	836,571
27	> 110,000 to ≤ 540,000 Therms Annually	<u>2,424,915.8</u>	<u>2,729,841.9</u>	<u>304,926.1</u>	4.8659	<u>1,483,740</u>
28	Total Commercial SDS	3,628,665.8	4,094,331.8	465,666.0		2,320,311

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2024

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

<u>Line No.</u>	<u>Description</u>	<u>Physical Flow</u> (1) Dth <i>(Ex 3, Sch 3)</i>	<u>Normalized</u> (2) Dth <i>Workpapers</i>	<u>Normalized Adjustment</u> (3=2-1) Dth	<u>Base Rate</u> (4) \$/Dth	<u>Revenue</u> (5 = 3 x 4) \$
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	958,689.0	1,075,142.9	116,453.9	2.7481	320,027
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	987,446.0	1,103,713.1	116,267.1	2.4375	283,401
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	2.1874	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.3017	<u>0</u>
7	Total Commercial LDS	1,946,135.0	2,178,856.0	232,721.0		603,428
8	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
9	COMMERCIAL					
10	Total Rate Schedule MLDS - Class I	124,806.0	139,684.7	14,878.7	0.0937	1,394
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
12	COMMERCIAL					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4481	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3876	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<u>Rate Schedule Flex and NCS</u>					
18	COMMERCIAL					
19	Total Commercial Flex and NCS	2,051,305.0	2,298,368.4	247,063.4		24,986
20	Distribution Service Summary by Customer Class					
21	Total Residential Distribution	3,454,668.3	4,030,973.1	576,304.8		6,019,504
22	Total Commercial Distribution	13,729,316.9	15,504,473.1	1,775,156.2		8,746,016

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

Line No.		Bills from New Customers (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition Customers (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 3, Sch 5)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	18,398	(4,968)	0	13,430
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,301	(2,082)	0	(781)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	1	1
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	> 64,400 to ≤ 110,000 Therms Annually	0	0	(4)	(4)
19	> 110,000 to ≤ 540,000 Therms Annually	0	0	4	4
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
30	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	19,699	(7,050)	1	12,650

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. 3
Schedule No. 5
Page 2 of 7
Witness: M. L. Battig

Line No.	Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth	
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	182,270.0	(33,388.0)	0.0	148,882.0
4	Total	182,270.0	(33,388.0)	0.0	148,882.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	87,347.0	(102,426.0)	0.0	(15,079.0)
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	87,347.0	(102,426.0)	0.0	(15,079.0)
10	Rate Schedule LGSS				
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
12	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>2,600.0</u>	<u>2,600.0</u>
13	Total	0.0	0.0	2,600.0	2,600.0
14	Rate Schedule SGDS				
15	Priority 1 - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Subtotal	0.0	0.0	0.0	0.0
19	Rate Schedule SDS - Small Distribution Service				
20	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	(1.0)	(1.0)
21	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
22	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
23	Total	0.0	0.0	(1.0)	(1.0)
24	Rate Schedule LDS				
25	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30	Total	0.0	0.0	0.0	0.0
31	INDUSTRIAL				
32	Rate Schedule LGSS				
33	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
34	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
35	Total	0.0	0.0	0.0	0.0
36	Rate Schedule SDS - Small Distribution Service				
37	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
38	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
39	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
40	Total	0.0	0.0	0.0	0.0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
46	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
47	Total	0.0	0.0	0.0	0.0
48	Rate Schedule MDS-II				
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
50	Total	269,617.0	(135,814.0)	2,599.0	136,402.0

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

		Res	Comm
		<u>RSS</u>	<u>SGSS</u>
1	Heating Customers		
2	Half of UPC	40.32	295.18
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	6.72	49.20
5	Change in Dth - First Block		
6	Dth/Customer/Mo	6.72	49.20
7	No. of Mos	6	6
8	Change in Customers	<u>(828)</u>	<u>(347)</u>
9	Change in Dth - First Block	<u>(33,388)</u>	<u>(102,426)</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

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

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		
					11.81	15.73	15.66	12.54	8.45	4.08	1.84	1.22	1.13	1.26	1.98	4.95		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				11.81	15.73	15.66	12.54	8.45	4.08	1.84	1.22	1.13	1.26	1.98	4.95		
4	First Month Usage per Customer				5.91	7.86	7.83	6.27	4.22	2.04	0.92	0.61	0.56	0.63	0.99	2.48		
5	Dec	332	0	0	1,961	0	0	0	0	0	0	0	0	0	0	0	1,961	
6	Jan	287	1	287	3,390	2,257	0	0	0	0	0	0	0	0	0	0	5,647	
7	Feb	237	2	474	2,799	3,728	1,856	0	0	0	0	0	0	0	0	0	8,383	
8	Mar	235	3	705	2,776	3,696	3,680	1,473	0	0	0	0	0	0	0	0	11,625	
9	Apr	225	4	900	2,658	3,539	3,523	2,820	950	0	0	0	0	0	0	0	13,490	
10	May	315	5	1,575	3,721	4,954	4,933	3,949	2,661	643	0	0	0	0	0	0	20,861	
11	June	205	6	1,230	2,421	3,224	3,210	2,570	1,732	836	189	0	0	0	0	0	14,182	
12	July	184	7	1,288	2,173	2,894	2,881	2,307	1,554	751	339	113	0	0	0	0	13,012	
13	Aug	315	8	2,520	3,721	4,954	4,933	3,949	2,661	1,285	580	386	178	0	0	0	22,647	
14	Sept	246	9	2,214	2,906	3,869	3,852	3,084	2,078	1,004	453	301	278	155	0	0	17,980	
15	Oct	352	10	3,520	4,158	5,536	5,512	4,412	2,973	1,436	648	431	398	443	348	0	26,295	
16	Nov	<u>335</u>	11	<u>3,685</u>	<u>3,957</u>	<u>5,269</u>	<u>5,246</u>	<u>4,199</u>	<u>2,830</u>	<u>1,367</u>	<u>617</u>	<u>410</u>	<u>378</u>	<u>422</u>	<u>662</u>	<u>830</u>	<u>26,187</u>	
17	Total	3,268		18,398	36,641	43,920	39,626	28,763	17,439	7,322	2,826	1,641	1,232	1,020	1,010	830	182,270	

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

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

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)
					U.P.C. (Dth)												
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																
3	Usage per Customer				76.64	102.91	104.74	84.40	57.99	33.43	19.13	15.10	14.84	16.19	23.15	41.85	
4	First Month Usage per Customer				38.32	51.45	52.37	42.20	29.00	16.71	9.57	7.55	7.42	8.10	11.57	20.92	
5	Dec	33	0	0	1,265	0	0	0	0	0	0	0	0	0	0	0	1,265
6	Jan	26	1	26	1,993	1,338	0	0	0	0	0	0	0	0	0	0	3,331
7	Feb	20	2	40	1,533	2,058	1,047	0	0	0	0	0	0	0	0	0	4,638
8	Mar	16	3	48	1,226	1,646	1,676	675	0	0	0	0	0	0	0	0	5,223
9	Apr	9	4	36	690	926	943	760	261	0	0	0	0	0	0	0	3,580
10	May	18	5	90	1,379	1,852	1,885	1,519	1,044	301	0	0	0	0	0	0	7,980
11	June	13	6	78	996	1,338	1,362	1,097	754	435	124	0	0	0	0	0	6,106
12	July	13	7	91	996	1,338	1,362	1,097	754	435	249	98	0	0	0	0	6,329
13	Aug	13	8	104	996	1,338	1,362	1,097	754	435	249	196	96	0	0	0	6,523
14	Sept	18	9	162	1,379	1,852	1,885	1,519	1,044	602	344	272	267	146	0	0	9,310
15	Oct	34	10	340	2,606	3,499	3,561	2,870	1,972	1,136	650	513	505	550	394	0	18,256
16	Nov	<u>26</u>	11	<u>286</u>	<u>1,993</u>	<u>2,676</u>	<u>2,723</u>	<u>2,194</u>	<u>1,508</u>	<u>869</u>	<u>497</u>	<u>393</u>	<u>386</u>	<u>421</u>	<u>602</u>	<u>544</u>	<u>14,806</u>
17	Total	44		1,301	17,052	19,861	17,806	12,828	8,091	4,213	2,113	1,472	1,254	1,117	996	544	87,347

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	2024												2023		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 have been added between December 1, 2023 and November 30, 2024																			
2	N/A	LG1-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	0.0		
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
5 Large General Sales >64,400 to <= 110,000 Comm																			
6	12984219-008	LG2-Comm	1/2024																
7	Test Year Volumes			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,600.0	2,600.0		
8	All Gas Consumed			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,600.0	2,600.0		
9 Large General Sales >110,000 to <= 540,000 Comm																			
10	20364142-009	TIB-Ind	4/2023																
11	Test Year Volumes			4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
12	All Gas Consumed			4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
13 SDS > 110,000 to ≤ 540,000 Therms Annually - Comm																			
14 Total customers who have been added																			
				5	0.0	2,600.0	2,600.0												
15 Customers who have become inactive between December 1, 2023 and November 30, 2024																			
16	N/A	LG1-Comm																	
17	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
18	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
19	N/A	LG1-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	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	0.0		
22 Large General Sales >64,400 to <= 110,000 Comm																			
23	N/A	LG1-IND																	
24	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
25	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
26	N/A	LG1-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	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	0.0		
29 Large General Sales >64,400 to <= 110,000 IND																			
30	N/A	LG2 - Comm																	
31	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
32	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0		
33 Large General Sales >110,000 to <= 540,000 Comm																			
34	N/A	LG2 - Ind																	
35	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
36	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0		
37	N/A	LG2 - Ind																	
38	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
39	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0		
40 Large General Sales >110,000 to <= 540,000 Ind																			

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2024

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

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u> (\$)
1	495	Off System Sales	(7,436,868)
2	803	Off System Sales	(7,436,868)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2024

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

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$895,477)
4	803	Unbilled Gas Cost Adjustment	\$222,854
5		Unbilled Volume Adjustment (Dth)	260,095.2

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2024

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

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	Residential Sales								
2	December 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	4,646,117.2	20,839,694
3	January 2024	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	4,321,956.5	17,745,521
4	February	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	3,181,460.8	13,062,760
5	March	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	2,470,506.2	10,143,651
6	April	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	998,106.0	4,212,307
7	May	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	548,890.8	2,316,484
8	June	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	410,946.4	1,734,317
9	July	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	378,794.6	1,824,426
10	August	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	427,601.9	2,059,502
11	September	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	592,474.8	2,853,596
12	October	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	1,318,443.9	6,105,054
13	November 2024	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	<u>3,589,131.4</u>	<u>16,619,473</u>
14	Total							22,884,430.5	99,516,785
15	Commercial Sales								
16	December 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	1,452,704.7	6,515,962
17	January 2024	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	1,385,114.7	5,687,142
18	February	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	1,024,055.5	4,204,669
19	March	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	786,678.5	3,230,023
20	April	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	344,859.2	1,455,409
21	May	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	208,451.3	879,727
22	June	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	167,482.2	706,825
23	July	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	161,937.7	779,957
24	August	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	178,781.3	861,082
25	September	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	230,747.6	1,111,373
26	October	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	447,481.9	2,072,065
27	November 2024	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	<u>1,116,649.8</u>	<u>5,170,647</u>
28	Total							7,504,944.4	32,674,881
29	Industrial Sales								
30	December 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	41,785.6	187,425
31	January 2024	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	39,711.6	163,052
32	February	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	30,380.0	124,737
33	March	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	20,436.2	83,909
34	April	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	8,440.6	35,622
35	May	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	5,983.0	25,250
36	June	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	4,951.4	20,896
37	July	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	4,567.1	21,997
38	August	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	5,578.1	26,866
39	September	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	8,994.2	43,320
40	October	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	16,466.7	76,249
41	November 2024	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	<u>34,165.5</u>	<u>158,203</u>
42	Total							221,460.0	967,526
43	Residential CAP Sales								
44	December 2023	2.6939	1.8389	4.5328	(0.1500)	0.1026	4.4854	429,691.2	1,927,337
45	January 2024	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	400,870.3	1,645,933
46	February	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	304,171.2	1,248,897
47	March	2.2053	1.8284	4.0337	(0.0237)	0.0959	4.1059	241,631.8	992,116
48	April	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	95,153.7	401,577
49	May	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	42,010.4	177,296
50	June	2.1514	1.9967	4.1481	(0.0237)	0.0959	4.2203	26,299.4	110,991
51	July	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	23,647.9	113,898
52	August	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	28,168.4	135,670
53	September	2.3307	2.4135	4.7442	(0.0237)	0.0959	4.8164	46,656.7	224,717
54	October	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	114,444.5	529,935
55	November 2024	2.4333	1.8779	4.3112	0.0486	0.2707	4.6305	<u>340,617.7</u>	<u>1,577,230</u>
56	Total							2,093,363.2	9,085,597

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2024

Exhibit No. 3
Schedule No. 8
Page 2 of 3
Witness: M. L. Battig

Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1 Residential Choice							
2	December 2023	1.8389	0.1026	0.2867	1.6548	705,688.3	1,167,773
3	January 2024	1.8284	0.0959	0.2953	1.6290	647,831.8	1,055,318
4	February	1.8284	0.0959	0.2953	1.6290	476,144.7	775,640
5	March	1.8284	0.0959	0.2953	1.6290	371,540.7	605,240
6	April	1.9967	0.0959	0.2961	1.7965	149,047.3	267,763
7	May	1.9967	0.0959	0.2961	1.7965	81,261.3	145,986
8	June	1.9967	0.0959	0.2961	1.7965	60,786.3	109,203
9	July	2.4135	0.0959	0.2981	2.2113	56,033.5	123,907
10	August	2.4135	0.0959	0.2981	2.2113	62,976.3	139,259
11	September	2.4135	0.0959	0.2981	2.2113	87,332.0	193,117
12	October	1.8779	0.2707	0.2990	1.8496	203,830.2	377,004
13	November 2024	1.8779	0.2707	0.2990	1.8496	<u>552,195.9</u>	<u>1,021,342</u>
14	Total					3,454,668.3	5,981,552
15 Commercial Choice							
16	December 2023	1.8389	0.1026	0.2867	1.6548	575,153.7	951,764
17	January 2024	1.8284	0.0959	0.2953	1.6290	541,264.0	881,719
18	February	1.8284	0.0959	0.2953	1.6290	405,790.7	661,033
19	March	1.8284	0.0959	0.2953	1.6290	306,048.8	498,553
20	April	1.9967	0.0959	0.2961	1.7965	135,263.0	243,000
21	May	1.9967	0.0959	0.2961	1.7965	85,104.7	152,891
22	June	1.9967	0.0959	0.2961	1.7965	68,834.8	123,662
23	July	2.4135	0.0959	0.2981	2.2113	65,825.1	145,559
24	August	2.4135	0.0959	0.2981	2.2113	71,867.0	158,919
25	September	2.4135	0.0959	0.2981	2.2113	92,531.2	204,614
26	October	1.8779	0.2707	0.2990	1.8496	171,602.1	317,395
27	November 2024	1.8779	0.2707	0.2990	1.8496	<u>450,891.2</u>	<u>833,968</u>
28	Total					2,970,176.3	5,173,077
29 Commercial Priority 1 Demand							
30	December 2023	1.8389	0.1026	1.9415	108,483.2	210,620	
31	January 2024	1.8284	0.0959	1.9243	100,920.5	194,201	
32	February	1.8284	0.0959	1.9243	77,315.6	148,778	
33	March	1.8284	0.0959	1.9243	64,797.6	124,690	
34	April	1.9967	0.0959	2.0926	33,556.2	70,220	
35	May	1.9967	0.0959	2.0926	22,608.4	47,310	
36	June	1.9967	0.0959	2.0926	18,040.7	37,752	
37	July	2.4135	0.0959	2.5094	17,110.1	42,936	
38	August	2.4135	0.0959	2.5094	19,034.4	47,765	
39	September	2.4135	0.0959	2.5094	24,655.8	61,871	
40	October	1.8779	0.2707	2.1486	41,457.0	89,075	
41	November 2024	1.8779	0.2707	2.1486	<u>88,014.6</u>	<u>189,108</u>	
42	Total				615,994.1	1,264,326	
43 Industrial Priority 1 Demand							
44	December 2023	1.8389	0.1026	1.9415	0.0	0	
45	January 2024	1.8284	0.0959	1.9243	0.0	0	
46	February	1.8284	0.0959	1.9243	0.0	0	
47	March	1.8284	0.0959	1.9243	0.0	0	
48	April	1.9967	0.0959	2.0926	0.0	0	
49	May	1.9967	0.0959	2.0926	0.0	0	
50	June	1.9967	0.0959	2.0926	0.0	0	
51	July	2.4135	0.0959	2.5094	0.0	0	
52	August	2.4135	0.0959	2.5094	0.0	0	
53	September	2.4135	0.0959	2.5094	0.0	0	
54	October	1.8779	0.2707	2.1486	0.0	0	
55	November 2024	1.8779	0.2707	2.1486	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

Columbia Gas of Pennsylvania, Inc.
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

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

Line No. Description	Total Gas Cost \$
1 Gas Cost Revenue Summary by Customer Class	
2 Residential Revenue	99,516,785
3 Commercial Revenue	32,674,881
4 Industrial Revenue	967,526
5 Residential CAP Revenue	9,085,597
6 Residential Choice Revenue	5,981,552
7 Commercial Choice Revenue	5,173,077
8 Commercial Priority 1	1,264,326
9 Industrial Priority 1	<u>0</u>
10 Total Gas Cost Revenue	154,663,744

Line No. Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11 Residential Sales	99,516,785	0.643439	101,168,732
12 Commercial Sales	32,674,881	0.211264	33,217,307
13 Industrial Sales	967,526	0.006256	983,639
14 Residential Choice	5,981,552	0.038675	6,080,919
15 Residential CAP	9,085,597	0.058744	9,236,394
16 Commercial Choice	5,173,077	0.033447	5,258,914
17 Commercial Priority 1	1,264,326	0.008175	1,285,366
18 Industrial Priority 1	<u>0</u>	<u>0.000000</u>	<u>1</u>
19 Total	154,663,744	1.000000	157,231,272
20 Plus:			
21 Unbilled			(222,854)
22 Off-System Sales			<u>7,436,868</u>
23 Total Cost of Gas			164,445,287

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

Exhibit No. 3
 Schedule No. 9
 Page 1 of 8
 Witness: M. L. Battig

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	Rate Schedule RSS - Residential Sales Service			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2023	4,646,117.2	1.1841	5,501,467
5	January 2024	4,321,956.5	0.9522	4,115,367
6	February	3,181,460.8	0.9522	3,029,387
7	March	2,470,506.2	0.9522	2,352,416
8	April	998,106.0	0.9560	954,189
9	May	548,890.8	0.9560	524,740
10	June	410,946.4	0.9560	392,865
11	July	378,794.6	0.9627	364,666
12	August	427,601.9	0.9627	411,652
13	September	592,474.8	0.9627	570,375
14	October	1,318,443.9	0.8987	1,184,886
15	November 2024	<u>3,589,131.4</u>	0.8987	<u>3,225,552</u>
16	Total RSS - Rider USP	22,884,430.5		22,627,562
17	Gas Procurement Charge			
18	December 2023	4,646,117.2	0.0113	52,501
19	January 2024	4,321,956.5	0.0113	48,838
20	February	3,181,460.8	0.0113	35,951
21	March	2,470,506.2	0.0113	27,917
22	April	998,106.0	0.0113	11,279
23	May	548,890.8	0.0113	6,202
24	June	410,946.4	0.0113	4,644
25	July	378,794.6	0.0113	4,280
26	August	427,601.9	0.0113	4,832
27	September	592,474.8	0.0113	6,695
28	October	1,318,443.9	0.0113	14,898
29	November 2024	<u>3,589,131.4</u>	0.0113	<u>40,557</u>
30	Total RSS - Gas Procurement Charge	22,884,430.5		258,594
31	Merchant Function Charge			
32	December 2023	4,646,117.2	0.0389	180,734
33	January 2024	4,321,956.5	0.0318	137,438
34	February	3,181,460.8	0.0318	101,170
35	March	2,470,506.2	0.0318	78,562
36	April	998,106.0	0.0311	31,041
37	May	548,890.8	0.0311	17,071
38	June	410,946.4	0.0311	12,780
39	July	378,794.6	0.0337	12,765
40	August	427,601.9	0.0337	14,410
41	September	592,474.8	0.0337	19,966
42	October	1,318,443.9	0.0351	46,277
43	November 2024	<u>3,589,131.4</u>	0.0351	<u>125,979</u>
44	Total RSS - Merchant Function Charge	22,884,430.5		778,193
45	Rider CC			
46	December 2023	4,646,117.2	0.0010	4,646
47	January 2024	4,321,956.5	0.0010	4,322
48	February	3,181,460.8	0.0010	3,181
49	March	2,470,506.2	0.0010	2,471
50	April	998,106.0	0.0010	998
51	May	548,890.8	0.0010	549
52	June	410,946.4	0.0010	411
53	July	378,794.6	0.0010	379
54	August	427,601.9	0.0010	428
55	September	592,474.8	0.0010	592
56	October	1,318,443.9	0.0010	1,318
57	November 2024	<u>3,589,131.4</u>	0.0010	<u>3,589</u>
58	Total RSS - Rider CC	22,884,430.5		22,884
59	Rider EE			
60	December 2023	4,646,117.2	0.0361	167,725
61	January 2024	4,321,956.5	0.0398	172,014
62	February	3,181,460.8	0.0398	126,622
63	March	2,470,506.2	0.0398	98,326
64	April	998,106.0	0.0304	30,342
65	May	548,890.8	0.0304	16,686
66	June	410,946.4	0.0304	12,493
67	July	378,794.6	0.0304	11,515
68	August	427,601.9	0.0304	12,999
69	September	592,474.8	0.0304	18,011
70	October	1,318,443.9	0.0304	40,081
71	November 2024	<u>3,589,131.4</u>	0.0304	<u>109,110</u>
72	Total RSS - Rider EE	22,884,430.5		815,924
73	Pipeline Refund/Penalty Credits			
74	December 2023	4,646,117.2	(0.0008)	(3,717)
75	January 2024	4,321,956.5	(0.0480)	(207,454)
76	February	3,181,460.8	(0.0480)	(152,710)
77	March	2,470,506.2	(0.0480)	(118,584)
78	April	998,106.0	(0.0480)	(47,909)
79	May	548,890.8	(0.0480)	(26,347)
80	June	410,946.4	(0.0480)	(19,725)
81	July	378,794.6	(0.0472)	(17,879)
82	August	427,601.9	(0.0472)	(20,183)
83	September	592,474.8	(0.0472)	(27,965)
84	October	1,318,443.9	(0.0472)	(62,231)
85	November 2024	<u>3,589,131.4</u>	(0.0472)	<u>(169,407)</u>
86	Total RSS - Pipeline Refund/Penalty Credits	22,884,430.5		(874,111)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

Exhibit No. 3
 Schedule No. 9
 Page 2 of 8
 Witness: M. L. Battig

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	Rate Schedule CAP- Residential Sales Service CAP			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2023	429,691.2	0.0000	0
5	January 2024	400,870.3	0.0000	0
6	February	304,171.2	0.0000	0
7	March	241,631.8	0.0000	0
8	April	95,153.7	0.0000	0
9	May	42,010.4	0.0000	0
10	June	26,299.4	0.0000	0
11	July	23,647.9	0.0000	0
12	August	28,168.4	0.0000	0
13	September	46,656.7	0.0000	0
14	October	114,444.5	0.0000	0
15	November 2024	<u>340,617.7</u>	0.0000	<u>0</u>
16	Total CAP - Rider USP	2,093,363.2		0
17	Gas Procurement Charge			
18	December 2023	429,691.2	0.0113	4,856
19	January 2024	400,870.3	0.0113	4,530
20	February	304,171.2	0.0113	3,437
21	March	241,631.8	0.0113	2,730
22	April	95,153.7	0.0113	1,075
23	May	42,010.4	0.0113	475
24	June	26,299.4	0.0113	297
25	July	23,647.9	0.0113	267
26	August	28,168.4	0.0113	318
27	September	46,656.7	0.0113	527
28	October	114,444.5	0.0113	1,293
29	November 2024	<u>340,617.7</u>	0.0113	<u>3,849</u>
30	Total CAP - Gas Procurement Charge	2,093,363.2		23,654
31	Merchant Function Charge			
32	December 2023	429,691.2	0.0389	16,715
33	January 2024	400,870.3	0.0318	12,748
34	February	304,171.2	0.0318	9,673
35	March	241,631.8	0.0318	7,684
36	April	95,153.7	0.0311	2,959
37	May	42,010.4	0.0311	1,307
38	June	26,299.4	0.0311	818
39	July	23,647.9	0.0337	797
40	August	28,168.4	0.0337	949
41	September	46,656.7	0.0337	1,572
42	October	114,444.5	0.0351	4,017
43	November 2024	<u>340,617.7</u>	0.0351	<u>11,956</u>
44	Total CAP - Merchant Function Charge	2,093,363.2		71,195
45	Rider CC			
46	December 2023	429,691.2	0.0000	0
47	January 2024	400,870.3	0.0000	0
48	February	304,171.2	0.0000	0
49	March	241,631.8	0.0000	0
50	April	95,153.7	0.0000	0
51	May	42,010.4	0.0000	0
52	June	26,299.4	0.0000	0
53	July	23,647.9	0.0000	0
54	August	28,168.4	0.0000	0
55	September	46,656.7	0.0000	0
56	October	114,444.5	0.0000	0
57	November 2024	<u>340,617.7</u>	0.0000	<u>0</u>
58	Total CAP - Rider CC	2,093,363.2		0
59	Pipeline Refund/Penalty Credits			
60	December 2023	429,691.2	(0.0008)	(344)
61	January 2024	400,870.3	(0.0480)	(19,242)
62	February	304,171.2	(0.0480)	(14,600)
63	March	241,631.8	(0.0480)	(11,598)
64	April	95,153.7	(0.0480)	(4,567)
65	May	42,010.4	(0.0480)	(2,016)
66	June	26,299.4	(0.0480)	(1,262)
67	July	23,647.9	(0.0472)	(1,116)
68	August	28,168.4	(0.0472)	(1,330)
69	September	46,656.7	(0.0472)	(2,202)
70	October	114,444.5	(0.0472)	(5,402)
71	November 2024	<u>340,617.7</u>	(0.0472)	<u>(16,077)</u>
72	Total CAP - Pipeline Refund/Penalty Credits	2,093,363.2		(79,756)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

Exhibit No. 3
 Schedule No. 9
 Page 3 of 8
 Witness: M. L. Battig

Line No.	Description	Volumes (1) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2023	530,445.7	0.0113	5,994
4	January 2024	719,363.8	0.0113	8,129
5	February	688,121.8	0.0113	7,776
6	March	496,844.8	0.0113	5,614
7	April	370,253.3	0.0113	4,184
8	May	140,087.0	0.0113	1,583
9	June	75,897.9	0.0113	858
10	July	58,614.4	0.0113	662
11	August	55,951.9	0.0113	632
12	September	63,784.1	0.0113	721
13	October	86,105.8	0.0113	973
14	November 2024	<u>205,090.4</u>	0.0113	<u>2,318</u>
15	Total SGSS - Gas Procurement Charge	3,490,560.9		39,444
16	Merchant Function Charge			
17	December 2023	530,445.7	0.0113	5,994
18	January 2024	719,363.8	0.0093	6,690
19	February	688,121.8	0.0093	6,400
20	March	496,844.8	0.0093	4,621
21	April	370,253.3	0.0091	3,369
22	May	140,087.0	0.0091	1,275
23	June	75,897.9	0.0091	691
24	July	58,614.4	0.0098	574
25	August	55,951.9	0.0098	548
26	September	63,784.1	0.0098	625
27	October	86,105.8	0.0102	878
28	November 2024	<u>205,090.4</u>	0.0102	<u>2,092</u>
29	Total SGSS - Merchant Function Charge	3,490,560.9		33,757
30	Rider CC			
31	December 2023	530,445.7	0.0010	530
32	January 2024	719,363.8	0.0010	719
33	February	688,121.8	0.0010	688
34	March	496,844.8	0.0010	497
35	April	370,253.3	0.0010	370
36	May	140,087.0	0.0010	140
37	June	75,897.9	0.0010	76
38	July	58,614.4	0.0010	59
39	August	55,951.9	0.0010	56
40	September	63,784.1	0.0010	64
41	October	86,105.8	0.0010	86
42	November 2024	<u>205,090.4</u>	0.0010	<u>205</u>
43	Total SGSS - Rider CC	3,490,560.9		3,490
44	Pipeline Refund/Penalty Credits			
45	December 2023	530,445.7	(0.0123)	(6,524)
46	January 2024	719,363.8	(0.0225)	(16,186)
47	February	688,121.8	(0.0225)	(15,483)
48	March	496,844.8	(0.0225)	(11,179)
49	April	370,253.3	(0.0225)	(8,331)
50	May	140,087.0	(0.0225)	(3,152)
51	June	75,897.9	(0.0225)	(1,708)
52	July	58,614.4	(0.0102)	(598)
53	August	55,951.9	(0.0102)	(571)
54	September	63,784.1	(0.0102)	(651)
55	October	86,105.8	(0.0102)	(878)
56	November 2024	<u>205,090.4</u>	(0.0102)	<u>(2,092)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,490,560.9		(67,353)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

Exhibit No. 3
 Schedule No. 9
 Page 4 of 8
 Witness: M. L. Battig

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2023	496,950.6	0.0113	5,616
4	January 2024	621,684.0	0.0113	7,025
5	February	590,418.5	0.0113	6,672
6	March	445,896.4	0.0113	5,039
7	April	345,874.0	0.0113	3,908
8	May	164,702.4	0.0113	1,861
9	June	105,005.2	0.0113	1,187
10	July	85,237.0	0.0113	963
11	August	81,362.8	0.0113	919
12	September	90,325.8	0.0113	1,021
13	October	117,977.0	0.0113	1,333
14	November 2024	<u>202,593.3</u>	0.0113	<u>2,289</u>
15	Total SGSS - Gas Procurement Charge	3,348,027.0		37,833
16	Merchant Function Charge			
17	December 2023	496,950.6	0.0113	5,616
18	January 2024	621,684.0	0.0093	5,782
19	February	590,418.5	0.0093	5,491
20	March	445,896.4	0.0093	4,147
21	April	345,874.0	0.0091	3,147
22	May	164,702.4	0.0091	1,499
23	June	105,005.2	0.0091	956
24	July	85,237.0	0.0098	835
25	August	81,362.8	0.0098	797
26	September	90,325.8	0.0098	885
27	October	117,977.0	0.0102	1,203
28	November 2024	<u>202,593.3</u>	0.0102	<u>2,066</u>
29	Total SGSS - Merchant Function Charge	3,348,027.0		32,424
30	Rider CC			
31	December 2023	496,950.6	0.0010	497
32	January 2024	621,684.0	0.0010	622
33	February	590,418.5	0.0010	590
34	March	445,896.4	0.0010	446
35	April	345,874.0	0.0010	346
36	May	164,702.4	0.0010	165
37	June	105,005.2	0.0010	105
38	July	85,237.0	0.0010	85
39	August	81,362.8	0.0010	81
40	September	90,325.8	0.0010	90
41	October	117,977.0	0.0010	118
42	November 2024	<u>202,593.3</u>	0.0010	<u>203</u>
43	Total SGSS - Rider CC	3,348,027.0		3,348
44	Pipeline Refund/Penalty Credits			
45	December 2023	496,950.6	(0.0123)	(6,112)
46	January 2024	621,684.0	(0.0225)	(13,988)
47	February	590,418.5	(0.0225)	(13,284)
48	March	445,896.4	(0.0225)	(10,033)
49	April	345,874.0	(0.0225)	(7,782)
50	May	164,702.4	(0.0225)	(3,706)
51	June	105,005.2	(0.0225)	(2,363)
52	July	85,237.0	(0.0102)	(869)
53	August	81,362.8	(0.0102)	(830)
54	September	90,325.8	(0.0102)	(921)
55	October	117,977.0	(0.0102)	(1,203)
56	November 2024	<u>202,593.3</u>	(0.0102)	<u>(2,066)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,348,027.0		(63,157)

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2023	123,419.0	0.0113	1,395
4	January 2024	153,442.5	0.0113	1,734
5	February	146,286.0	0.0113	1,653
6	March	111,694.3	0.0113	1,262
7	April	90,987.4	0.0113	1,028
8	May	48,510.4	0.0113	548
9	June	33,531.2	0.0113	379
10	July	28,582.2	0.0113	323
11	August	29,190.1	0.0113	330
12	September	30,249.5	0.0113	342
13	October	35,659.0	0.0113	403
14	November 2024	<u>56,264.9</u>	0.0113	<u>636</u>
15	Total LGSS - Gas Procurement Charge	887,816.5		10,033
16	Pipeline Refund/Penalty Credits			
17	December 2023	123,419.0	(0.0123)	(1,518)
18	January 2024	153,442.5	(0.0225)	(3,452)
19	February	146,286.0	(0.0225)	(3,291)
20	March	111,694.3	(0.0225)	(2,513)
21	April	90,987.4	(0.0225)	(2,047)
22	May	48,510.4	(0.0225)	(1,091)
23	June	33,531.2	(0.0225)	(754)
24	July	28,582.2	(0.0102)	(292)
25	August	29,190.1	(0.0102)	(298)
26	September	30,249.5	(0.0102)	(309)
27	October	35,659.0	(0.0102)	(364)
28	November 2024	<u>56,264.9</u>	(0.0102)	<u>(574)</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	887,816.5		(16,503)

30 Component Tariff Sales Summary by Customer Class		
31	Residential Gas Procurement Charge	282,248
32	Residential Merchant Function Charge	849,388
33	Residential Rider CC	22,884
34	Residential Rider EE	815,924
35	Residential Pipeline Refund/Penalty Credits	(953,867)
36	Small General Sales Service Gas Procurement Charge	77,277
37	Small General Sales Service Merchant Function Charge	66,181
38	Small General Sales Service Rider CC	6,838
39	Small General Sales Service Pipeline Refund/Penalty Credits	(130,510)
40	Large General Sales Service Gas Procurement Charge	10,033
41	Large General Sales Service Pipeline Refund/Penalty Credits	(16,503)
42	Total Sales Service - Gas Procurement Charge	369,558
43	Total Sales Service - Merchant Function Charge	915,569
44	Total Sales Service - Rider CC	29,722
45	Total Sales Service - Rider EE	815,924
46	Total Sales Service - Pipeline Refund/Penalty Credits	(1,100,880)

Line No.	Description	Volumes (1) Dth (Ex 3. Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2023	705,688.3	1.1841	835,606
5	January 2024	647,831.8	0.9522	616,865
6	February	476,144.7	0.9522	453,385
7	March	371,540.7	0.9522	353,781
8	April	149,047.3	0.9560	142,489
9	May	81,261.3	0.9560	77,686
10	June	60,786.3	0.9560	58,112
11	July	56,033.5	0.9627	53,943
12	August	62,976.3	0.9627	60,627
13	September	87,332.0	0.9627	84,075
14	October	203,830.2	0.8987	183,182
15	November 2024	<u>552,195.9</u>	0.8987	<u>496,258</u>
16	Total RDS - Rider USP	3,454,668.3		3,416,009
17	Rider CC:			
18	December 2023	705,688.3	0.0010	706
19	January 2024	647,831.8	0.0010	648
20	February	476,144.7	0.0010	476
21	March	371,540.7	0.0010	372
22	April	149,047.3	0.0010	149
23	May	81,261.3	0.0010	81
24	June	60,786.3	0.0010	61
25	July	56,033.5	0.0010	56
26	August	62,976.3	0.0010	63
27	September	87,332.0	0.0010	87
28	October	203,830.2	0.0010	204
29	November 2024	<u>552,195.9</u>	0.0010	<u>552</u>
30	Total RDS - Rider CC	3,454,668.3		3,455
31	Rider EE:			
32	December 2023	705,688.3	0.0361	25,475
33	January 2024	647,831.8	0.0398	25,784
34	February	476,144.7	0.0398	18,951
35	March	371,540.7	0.0398	14,787
36	April	149,047.3	0.0304	4,531
37	May	81,261.3	0.0304	2,470
38	June	60,786.3	0.0304	1,848
39	July	56,033.5	0.0304	1,703
40	August	62,976.3	0.0304	1,914
41	September	87,332.0	0.0304	2,655
42	October	203,830.2	0.0304	6,196
43	November 2024	<u>552,195.9</u>	0.0304	<u>16,787</u>
44	Total RDS - Rider EE	3,454,668.3		123,101
45	Pipeline Refund/Penalty Credits			
46	December 2023	705,688.3	(0.0008)	(565)
47	January 2024	647,831.8	(0.0480)	(31,096)
48	February	476,144.7	(0.0480)	(22,855)
49	March	371,540.7	(0.0480)	(17,834)
50	April	149,047.3	(0.0480)	(7,154)
51	May	81,261.3	(0.0480)	(3,901)
52	June	60,786.3	(0.0480)	(2,918)
53	July	56,033.5	(0.0472)	(2,645)
54	August	62,976.3	(0.0472)	(2,972)
55	September	87,332.0	(0.0472)	(4,122)
56	October	203,830.2	(0.0472)	(9,621)
57	November 2024	<u>552,195.9</u>	(0.0472)	<u>(26,064)</u>
58	Total RDS - Pipeline Refund/Penalty Credits	3,454,668.3		(131,747)
59	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
60	Rider CC:			
61	December 2023	575,153.7	0.0010	575
62	January 2024	541,264.0	0.0010	541
63	February	405,790.7	0.0010	406
64	March	306,048.8	0.0010	306
65	April	135,263.0	0.0010	135
66	May	85,104.7	0.0010	85
67	June	68,834.8	0.0010	69
68	July	65,825.1	0.0010	66
69	August	71,867.0	0.0010	72
70	September	92,531.2	0.0010	93
71	October	171,602.1	0.0010	172
72	November 2024	<u>450,891.2</u>	0.0010	<u>451</u>
73	Total SCD - Rider CC	2,970,176.3		2,971
74	Pipeline Refund/Penalty Credits			
75	December 2023	575,153.7	(0.0123)	(7,074)
76	January 2024	541,264.0	(0.0225)	(12,178)
77	February	405,790.7	(0.0225)	(9,130)
78	March	306,048.8	(0.0225)	(6,886)
79	April	135,263.0	(0.0225)	(3,043)
80	May	85,104.7	(0.0225)	(1,915)
81	June	68,834.8	(0.0225)	(1,549)
82	July	65,825.1	(0.0102)	(671)
83	August	71,867.0	(0.0102)	(733)
84	September	92,531.2	(0.0102)	(944)
85	October	171,602.1	(0.0102)	(1,750)
86	November 2024	<u>450,891.2</u>	(0.0102)	<u>(4,599)</u>
87	Total SGSS - Pipeline Refund/Penalty Credits	2,970,176.3		(50,472)

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

2	Rider CC:			
3	December 2023	45,251.9	0.0010	45
4	January 2024	41,402.0	0.0010	41
5	February	29,566.2	0.0010	30
6	March	21,794.2	0.0010	22
7	April	7,887.2	0.0010	8
8	May	4,039.4	0.0010	4
9	June	3,130.4	0.0010	3
10	July	3,070.0	0.0010	3
11	August	3,418.9	0.0010	3
12	September	5,031.4	0.0010	5
13	October	10,465.0	0.0010	10
14	November 2024	<u>33,258.9</u>	0.0010	<u>33</u>
15	Total SGDS - Rider CC	208,315.5		207

16	Pipeline Refund/Penalty Credits - SGDS Priority One			
17	December 2023	7,944.3	(0.0123)	(98)
18	January 2024	7,430.7	(0.0225)	(167)
19	February	5,683.9	(0.0225)	(128)
20	March	4,515.0	(0.0225)	(102)
21	April	2,290.8	(0.0225)	(52)
22	May	1,392.5	(0.0225)	(31)
23	June	1,105.4	(0.0225)	(25)
24	July	1,019.4	(0.0102)	(10)
25	August	1,081.8	(0.0102)	(11)
26	September	1,441.4	(0.0102)	(15)
27	October	2,564.0	(0.0102)	(26)
28	November 2024	<u>6,205.4</u>	(0.0102)	<u>(63)</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	42,674.6		(728)

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

31	Rider CC:			
32	December 2023	517,602.4	0.0010	518
33	January 2024	479,986.9	0.0010	480
34	February	365,406.5	0.0010	365
35	March	292,639.0	0.0010	293
36	April	141,095.9	0.0010	141
37	May	89,288.2	0.0010	89
38	June	68,931.7	0.0010	69
39	July	66,621.2	0.0010	67
40	August	77,149.0	0.0010	77
41	September	103,473.7	0.0010	103
42	October	183,271.0	0.0010	183
43	November 2024	<u>414,447.8</u>	0.0010	<u>414</u>
44	Total SGDS - Rider CC	2,799,913.3		2,799

45	Pipeline Refund/Penalty Credits - SGDS Priority One			
46	December 2023	100,538.9	(0.0123)	(1,237)
47	January 2024	93,489.8	(0.0225)	(2,104)
48	February	71,631.7	(0.0225)	(1,612)
49	March	60,282.6	(0.0225)	(1,356)
50	April	31,265.4	(0.0225)	(703)
51	May	21,215.9	(0.0225)	(477)
52	June	16,935.3	(0.0225)	(381)
53	July	16,090.7	(0.0102)	(164)
54	August	17,952.6	(0.0102)	(183)
55	September	23,214.4	(0.0102)	(237)
56	October	38,893.0	(0.0102)	(397)
57	November 2024	<u>81,809.2</u>	(0.0102)	<u>(834)</u>
58	Total SGDS - Pipeline Refund/Penalty Credits	573,319.5		(9,685)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC, Rider CC, and Rider EE @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2024

Exhibit No. 3
 Schedule No. 9
 Page 8 of 8
 Witness: M. L. Battig

Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Distribution Service Summary by Customer Class				
2	Residential Choice Rider CC			3,455
3	Small Commercial Distribution Choice Rider CC			2,971
4	Small General Distribution Service Rider CC			<u>3,006</u>
5	Total Choice and Distribution Rider CC			9,432
6	Residential Choice Rider EE			<u>123,101</u>
7	Total Choice and Distribution Rider EE			123,101
8	Residential Choice Pipeline Refund/Penalty Credits			(131,747)
9	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			(50,472)
10	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			<u>(10,413)</u>
11	Total Choice and Distribution Pipeline Refund/Penalty Credits			(192,632)
12	Residential Sales	22,627,562	0.868835	23,862,890
13	Residential Choice	<u>3,416,009</u>	<u>0.131165</u>	<u>3,602,497</u>
14	Total	26,043,571	1.000000	27,465,387
	Plus:			
15	Unbilled			<u>(832,000)</u>
16	Total USP (per Exhibit 4, Schedule 2, Page 30, Line 1)			26,633,387

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

Exhibit No. 3
Schedule No. 10
Page 1 of 6
Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,137,432		31.97	132,273,701	
3	Commodity Charge:					
4	All Gas Consumed		26,855,440.5	10.4458	280,526,560	
5	Rider USP - Universal Service Plan		26,855,440.5	1.1548	31,012,663	
6	Rider CC - Customer Choice		26,855,440.5	0.0010	26,855	
7	Rider EE - Energy Efficiency Rider		26,855,440.5	0.0399	1,071,532	
8	Gas Procurement Charge		26,855,440.5	0.0113	<u>303,466</u>	
9	Subtotal				445,214,777	
10	STAS				<u>0</u>	
11	Base Rate Revenue				445,214,777	
12	Gas Cost		26,855,440.5	5.7607	154,706,136	
13	Merchant Function Charge		<u>26,855,440.5</u>	0.0373	<u>1,001,708</u>	
14	Total Rate Schedule RSS	4,137,432	26,855,440.5		600,922,621	22.3762
15	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
16	Customer Charge	260,811		31.97	8,338,128	
17	Commodity Charge:					
18	All Gas Consumed		2,449,862.6	10.4458	25,590,775	
19	Redistribution of CAP Shortfall resulting from proposed rates				<u>(3,910,451)</u>	
20	Gas Procurement Charge		2,449,862.6	0.0113	<u>27,683</u>	
21	Subtotal				30,046,135	
22	STAS				<u>0</u>	
23	Base Rate Revenue				30,046,135	
24	Gas Cost		2,449,862.6	5.7607	14,112,923	
25	Merchant Function Charge		<u>2,449,862.6</u>	0.0373	<u>91,380</u>	
26	Total Rate Schedule CAP	260,811	2,449,862.6		44,250,438	
27	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	282,178		39.00	11,004,942	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		3,964,188.8	9.5455	37,840,164	
32	Rider CC - Customer Choice		3,964,188.8	0.0010	3,964	
33	Gas Procurement Charge		3,964,188.8	0.0113	<u>44,795</u>	
34	Subtotal				48,893,865	
35	STAS				<u>0</u>	
36	Base Rate Revenue				48,893,865	
37	Gas Cost		3,964,188.8	5.7607	22,836,502	
38	Merchant Function Charge		<u>3,964,188.8</u>	0.0098	<u>38,849</u>	
39	Total Rate Schedule SGSS	282,178	3,964,188.8		71,769,216	18.1044
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	30,737		75.00	2,305,275	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		3,791,755.8	8.1187	30,784,128	
45	Rider CC - Customer Choice		3,791,755.8	0.0010	3,792	
46	Gas Procurement Charge		3,791,755.8	0.0113	42,847	
47	Subtotal				33,136,042	
48	STAS				<u>0</u>	
49	Base Rate Revenue				33,136,042	
50	Gas Cost		3,791,755.8	5.7607	21,843,168	
51	Merchant Function Charge		<u>3,791,755.8</u>	0.0098	<u>37,159</u>	
52	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	30,737	3,791,755.8		55,016,369	

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

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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule NSS - Negotiated Sales Service	(Ex 3, Sch 2)	(Ex 3, Sch 3)			
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		66,883.9	0.3437	22,988	
6	Subtotal				36,776	
7	STAS				0	
8	Base Rate Revenue				36,776	
9	Gas Cost - Commodity		66,883.9	(workpaper)	219,954	
10	Gas Cost - Demand		<u>660.0</u>		<u>7,553</u>	
11	Total Rate Schedule NSS	12	66,883.9		264,283	3.9514
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	541		358.00	193,678	
15	> 110,000 to <= 540,000 Therms Annually	372		1,623.00	603,756	
16	> 540,000 to <= 1,074,000 Therms Annually	12		4,252.00	51,024	
17	> 1,074,000 to <= 3,400,000 Therms Annually	12		6,614.00	79,368	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		12,754.00	0	
19	> 7,500,000. Therms Annually	0		18,895.00	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		369,449.1	6.1188	2,260,585	
22	> 110,000 to <= 540,000 Therms Annually		608,249.2	5.7208	3,479,672	
23	> 540,000 to <= 1,074,000 Therms Annually		2,850.4	3.3359	9,509	
24	> 1,074,000 to <= 3,400,000 Therms Annually		9,019.0	2.9587	26,685	
25	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	2.6552	0	
26	> 7,500,000. Therms Annually		0.0	1.5800	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		977,698.3	0.0113	11,048	
28	Gas Procurement - > 540,000 Therms Annually		11,869.4	0.0113	134	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				6,715,459	
32	Gas Cost - ≤ 540,000 Therms Annually		977,698.3	5.7607	5,632,227	
33	Gas Cost - > 540,000 Therms Annually		<u>11,869.4</u>	5.7607	<u>68,376</u>	
34	Total Rate Schedule LGSS	937	989,567.7		12,416,062	12.5470
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				442,818,713	
37	STAS				0	
38	Rider USP				31,012,663	
39	Merchant Function Charge				1,093,088	
40	Gas Procurement Charge				331,149	
41	Rider CC				26,855	
42	Rider EE				1,071,532	
43	Gas Cost				<u>168,819,059</u>	
44	Total Residential Sales	4,398,243	29,305,303.1		645,173,059	
45	Base Rate Revenue				81,934,509	
46	STAS				0	
47	Merchant Function Charge				76,008	
48	Gas Procurement Charge				87,642	
49	Rider CC				7,756	
50	Gas Cost				<u>44,679,670</u>	
51	Total Small General Sales	312,915	7,755,945		126,785,585	
52	Base Rate Revenue				36,776	
53	STAS				0	
54	Gas Cost				<u>227,507</u>	
55	Total Negotiated Sales	12	66,883.9		264,283	
56	Base Rate Revenue				6,704,277	
57	STAS				0	
58	Gas Procurement Charge				11,182	
59	Gas Cost				<u>5,700,603</u>	
60	Total Large General Sales	937	989,567.7		12,416,062	
61	Total Tariff Sales	4,712,107	38,117,699.3		784,638,989	

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

Exhibit No. 3
Schedule No. 10
Page 3 of 6
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 RDS - Residential Distribution Service (Choice)						
2	Customer Charge	584,084		31.97	18,673,165	
3	Commodity Charge:					
4	All Gas Consumed		4,030,973.1	10.4458	42,106,739	
5	Rider USP - Universal Service Plan		4,030,973.1	1.1548	4,654,968	
6	Rider CC - Customer Choice		4,030,973.1	0.0010	4,031	
7	Rider EE - Energy Efficiency Rider		4,030,973.1	0.0399	<u>160,836</u>	
8	Subtotal				65,599,739	
9	STAS				<u>0</u>	
10	Base Rate Revenue				65,599,739	
11	Gas Cost		<u>4,030,973.1</u>	2.8380	<u>11,439,902</u>	
12	Total Rate Schedule RDS	584,084	4,030,973.1		77,039,641	19.1119
13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	86,832		39.00	3,386,448	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,448,837.1	9.5455	13,829,875	
18	Rider CC		1,448,837.1	0.0010	<u>1,449</u>	
19	Subtotal				17,217,772	
20	STAS				<u>0</u>	
21	Base Rate Revenue				17,217,772	
22	Gas Cost		<u>1,448,837.1</u>	2.8380	<u>4,111,800</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	86,832	1,448,837.1		21,329,572	14.7219
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	14,747		75.00	1,106,025	
27	Commodity Charge:					
28	> 6,440 to ≤ 64,400 Therms Annually		1,927,676.8	8.1187	15,650,230	
29	Rider CC		1,927,676.8	0.0010	<u>1,928</u>	
30	Subtotal				16,758,183	
31	STAS				<u>0</u>	
32	Base Rate Revenue				16,758,183	
33	Gas Cost		1,927,676.8	2.8380	<u>5,470,747</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,747	1,927,676.8		22,228,930	11.5315
35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	10,474		39.00	408,486	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		48,489.0	9.4172	456,631	
41	All Other - Aggregation					
42	Less Than 6,440 Therms Annually		<u>190,361.1</u>	9.4172	1,792,669	
43	Rider CC		238,850.1	0.0010	<u>239</u>	
44	Subtotal				2,658,025	
45	STAS				<u>0</u>	
46	Subtotal				2,658,025	
47	Priority 1 Gas Cost		<u>48,489.0</u>	3.3208	<u>161,022</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	10,474	238,850.1		2,819,047	11.8026

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

Exhibit No. 3
Schedule No. 10
Page 4 of 6
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 to ≤ 64,400 Therms Annually	16,320		75.00	1,224,000	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		649,663.6	7.9903	5,191,007	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,670,119.5</u>	7.9903	21,335,056	
9	Rider CC		3,319,783.1	0.0010	<u>3,320</u>	
10	Subtotal				27,753,383	
11	STAS				0	
12	Subtotal				27,753,383	
13	Priority 1 Gas Cost		649,663.6	3.3208	<u>2,157,403</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,320	3,319,783.1		29,910,786	9.0099
15 Rate Schedule SDS - Small Distribution Service						
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	1,947		358.00	697,026	
18	> 110,000 to ≤ 540,000 Therms Annually	2,487		1,623.00	4,036,401	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,421,668.9	6.1188	8,698,908	
21	> 110,000 to ≤ 540,000 Therms Annually		<u>4,749,468.9</u>	5.7208	<u>27,170,762</u>	
22	Subtotal		6,171,137.8		40,603,097	
23	STAS				0	
24	Total Rate Schedule SDS	4,434	6,171,137.8		40,603,097	6.5795
25 Rate Schedule LDS - Large Distribution Service						
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	506		4,252.00	2,151,512	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		6,614.00	2,070,182	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		12,754.00	459,144	
30	> 7,500,000 Therms Annually	<u>12</u>		18,895.00	<u>226,740</u>	
31	Total	867			4,907,578	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,087,207.9	3.3359	10,298,617	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,880,904.1	2.9587	14,441,131	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,212,524.0	2.6552	3,219,494	
36	> 7,500,000 Therms Annually		<u>1,185,839.0</u>	1.5800	<u>1,873,626</u>	
37	Total Deliveries		10,366,475.0		29,832,868	
38	Subtotal				34,740,446	
39	STAS				0	
40	Total Rate Schedule LDS	867	10,366,475.0		34,740,446	3.3512
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		2,728,000.7	0.0937	255,614	
51	Subtotal				426,958	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	49	2,728,000.7		426,958	0.1565

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

Exhibit No. 3
Schedule No. 10
Page 5 of 6
Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule 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	72		4,096.00	294,912	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	72			294,912	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		3,201,091.0	0.3876	1,240,743	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		3,201,091.0		1,535,655	
12	Subtotal				1,535,655	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	72	3,201,091.0		1,535,655	0.4797
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		39.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		75.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		358.00	4,296	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,623.00	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		4,252.00	0	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		6,614.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		12,754.00	0	
24	LDS > 7,500,000 Therms Annually	0		18,895.00	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			4,296	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,675,622.4	<i>(workpaper)</i>	<u>1,737,122</u>	
37	Subtotal				3,022,050	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,675,622.4		3,022,050	

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Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2024

Exhibit No. 3
Schedule No. 10
Page 6 of 6
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
1	Transportation Summary by Customer Class					
2	Base Rate Revenue				60,779,904	
3	STAS				0	
4	Rider USP				4,654,968	
5	Rider CC				4,031	
6	Rider EE				160,836	
7	Gas Cost				<u>11,439,902</u>	
8	Total Residential Distribution Service	584,084	4,030,973.1		77,039,641	
9	Base Rate Revenue				64,380,427	
10	STAS				0	
11	Rider CC				6,936	
12	Gas Cost				<u>11,900,972</u>	
13	Total Small General Distribution Service (SCD, SGDS)	128,373	6,935,147.1		76,288,335	
14	Base Rate Revenue				40,603,097	
15	STAS				0	
16	Total Small Distribution Service	4,434	6,171,137.8		40,603,097	
17	Base Rate Revenue				34,740,446	
18	STAS				0	
19	Total Large Distribution Service	867	10,366,475.0		34,740,446	
20	Base Rate Revenue				1,962,613	
21	STAS				0	
22	Total Main Line Distribution Service	121	5,929,091.7		1,962,613	
23	Base Rate Revenue				3,022,050	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Service	144	8,675,622.4		3,022,050	
26	Total Distribution Service	718,023	42,108,447.1		233,656,182	
27	Total Company Throughput	5,430,130	80,226,146.4		1,018,295,171	
28	Other Operating Revenue					
29	487 - Forfeited Discounts				1,879,765	
30	488 - Miscellaneous Service Revenues				107,664	
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				45,141	
35	496 - Provision For Rate Refunds				0	
36	Total Other Operating Revenue				2,032,569	
37	Total Company Revenue				1,020,327,740	